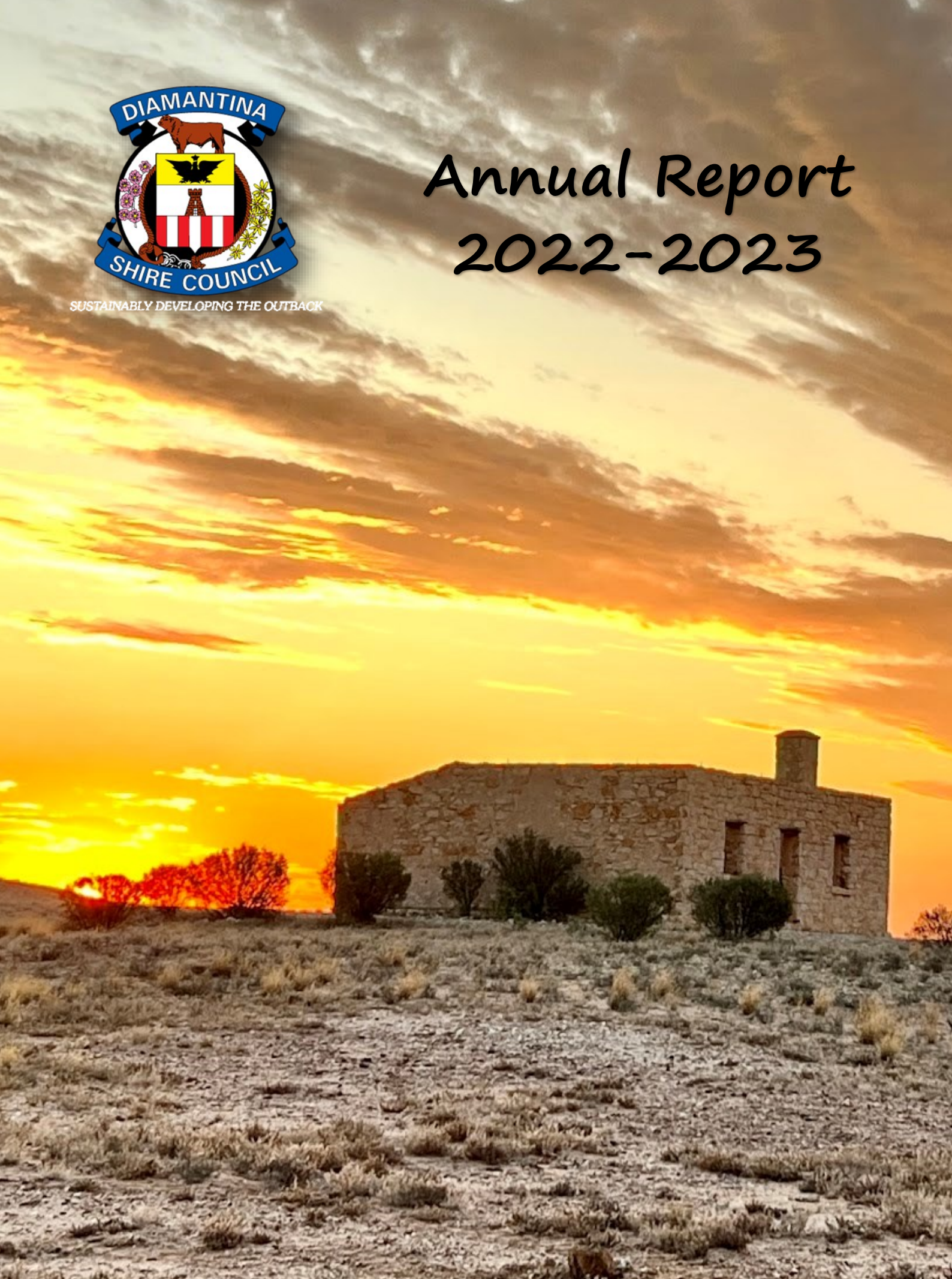




SUSTAINABLY DEVELOPING THE OUTBACK

Annual Report 2022-2023



Diamantina

About this Report

This Annual Report of the Diamantina Shire Council is for the period 1 July 2022 to 30 June 2023

It profiles the Diamantina Shire and reports on the activities undertaken by Council and aims to provide the reader with a record of Council's performance during the financial year.

The Report contains information on Council's objectives, achievements, short and long-term challenges and demonstrates Council's commitment to reporting to the Diamantina community in an open, accurate and transparent manner.

This report meets Diamantina Shire Council's statutory obligations under the *Local Government Act 2009* and the *Local Government Regulation 2012*.

Copies of this publication can be obtained by contacting the Council Administration Centre on (07) 4746 1600 or by visiting Council's website at www.diamantina.qld.gov.au

We welcome your feedback on this Report, which can be provided in writing to the address below:

DIAMANTINA SHIRE COUNCIL

17 Herbert Street

BEDOURIE QLD 4829

Shire Council

Contents

A Message from our Mayor	4
A Message from our CEO	5
Our Vision, Mission, Goals and Values	6
Safety & Wellbeing	7
Community Financial Report	8
Our Shire	13
Our Council	15
Our People	18
Our Community	22
Our Goals	30
Compliance Reporting	37
Financial Statements	41

A Message from our Mayor

Welcome to the 2022/2023 Annual Report for Diamantina Shire Council. I encourage you to take the opportunity to explore the information within this report and I'm sure you will recognise the Shire achieved well in continuing to provide services and improve infrastructure.

Given that this is the final Annual Report that I have overseen and given this is one of my last Mayoral duties, I'd like to briefly reflect on my time with Diamantina Shire Council.

My connection with Council dates back to 1986, and it makes me proud to see how the country has developed over the last 38 years. Back then, there were no bitumen roads and roads were located where it was easy to construct them, usually along a creek or near the river in the floodplain where minimal earthworks were necessary to save money. Over a period of time and with the advent of good machinery, roads have been shifted to higher ground and locations where there is less overall exposure to flooding. We've also seen many realignments to straighten roads and cut through sand hills and to improve jump ups for road trains.

The commitment to always improving road infrastructure has been the hallmark of Diamantina Shire and through mutually beneficial partnerships and relationships with the Department of Transport and Main Roads and with engineering expertise from George Bourne and Associates, we have been able to achieve this.

Council has successfully developed housing in Birdsville and Bedourie and made residential and industrial land available in both communities to attract investment.

The Diamantina Health Service was created in both communities, with well-resourced clinics. This service was funded for many years by the Council with some support from the Australian Government and State Government. In recent years this service has been operated by Queensland Health.

Along with Health, Council has invested in and improved telecommunication services, built community infrastructure such as halls, visitor information centres, sporting facilities, and airport terminals and secured reliable, regulated passenger transport services. Council also continues to develop the Tourism industry, built on our natural environment.

None of the above would have been possible without the dedication and commitment of the good people of Diamantina – the employees of Diamantina Shire, our extended contractor family within the region and all others who make up the channel country stations and towns.

I've been fortunate to serve the Diamantina Shire Council, originally as an employee and later as Mayor for three terms, which is a leadership opportunity that I have been honored to fulfil. I thank all those who have been part of Council – the former Chairmen and Mayors and all councillors, the various Shire Clerks and CEO's and all other staff. Everyone has contributed to improving the livability for future generations.

None of us own Diamantina Shire, and if we have the opportunity to be involved with it, then that's a privilege we get to cherish. I know I will. In signing off, I thank you all for your support and I look forward to seeing the country develop further as the next era of leadership makes its impact.

Robert Martin Dare
Mayor

A Message from our CEO

The 2022/2023 year has been a tumultuous one for Diamantina Shire Council with a number of senior staff changes. Some instability crept into the 2023/2024 year also, however at the time of writing this report, there is a positive outlook to the future.

- CEO Leon Love resigned 12/08/2022
- Acting CEO Michelle McFadyen 08/08/2022 – 14/10/2022
- Acting CEO Tim Rose 10/10/2022 – 12/12/2022
- Acting CEO Michelle McFadyen 12/12/2022 - 27/01/2023
- CEO Andrew Boardman commenced 23/01/2023
- CEO Andrew Boardman resigned 24/05/2023
- Acting CEO Michelle McFadyen 22/05/2023 – 09/06/2023
- Acting CEO Mike Hayward 12/06/2023

Council thanks and acknowledges the support of the Acting CEO's and is grateful for the service provided by Mike Hayward to date, who has created stability and allowed the organisation to settle.

The focus has been on recruitment to address a number of vacancies within the organisation and to formalise the tenure arrangements for a number of positions to achieve stability.

The efforts of all staff are acknowledged in the achievement of an unqualified audit opinion, which is testament to the financial management of council. The Diamantina Shire Council is in a strong financial position and its outlook is equally strong. Careful effort is being applied to improve asset management for the reasons of good decision making when planning upgrade and renewal activity and to ensure accurate inputs to Councils Long Term Financial Management Plan.

Council boasts a modern and efficient plant fleet and continuing to focus on the high-quality delivery of efficient road making and road servicing activity, will ensure critical road infrastructure is capable of supporting the agricultural sector and tourism economy.

Some stand out projects that Council is proud of achieving include the following:

- Pave and Seal of Big Red Road - \$2.65M
- Supporting local events including the Betoota, Birdsville and Bedourie Race meets which are important social events for locals and visitors
- Supporting the Big Red Bash, which attracted visitation of 16,000 and which is expected to continue to grow
- Restoring road assets damaged by the flood event of January, 2023 - \$407,000

Against a backdrop of challenge this financial year, Council has continued to perform well and at the time of writing this report it's excited for the future and with the 'Diamantina Spirit' alive and well, it looks forward to major accomplishments in the years ahead.

It has been my pleasure to write this brief report and commend this 2022/2023 report to you.

Scott Mason
Acting CEO

Our Vision, Mission, and Core Values

Vision

Diamantina, a friendly, growing and safe Shire of community minded residents, provides our outback community with all-weather access by bitumen road, state of the art health services, education, communication and transport services, and the necessary infrastructure to promote sustainable private commercial enterprise and significant levels of private housing ownership while preserving our unique culture.

Mission

Diamantina Shire Council's mission is to serve and advocate on behalf of the Shire community and to provide residents and visitors with continually improving services and infrastructure, in a socially, economically and environmentally sustainable manner, in order to further enhance quality of life.

Our Core Values

INNOVATION AND CONTINUOUS IMPROVEMENT

Council and staff seek to overcome challenges and take advantage of opportunities through commitment to innovation. Through innovative thinking and constant review of our practices and approach we are continually improving our performance and service delivery.

QUALITY

Council is committed to ensuring quality output by providing the organisation with resources which facilitate excellence in performance, commitment and service delivery.

ACCOUNTABILITY

Council has a responsibility to the residents and ratepayers of the Shire to be inclusive and responsive to their views and needs and to communicate effectively.

TEAMWORK

We recognise the importance of maintaining a creative and responsive work environment in which the community, councillors, management and staff, work constructively together in a spirit of teamwork, trust and loyalty.

Safety and Wellbeing

Council continues to be committed to the Health, Safety and Wellbeing of all workers and also to the continued improvement of Council's safety and quality management system. Council continues to develop and implement strategies and initiatives that are designed to establish and maintain a culture of 'safety first' to bring safety and wellbeing to the forefront in everything we do.

Council's programmed annual "start-up" safety and quality induction and training event scheduled for January 2023 had to be delayed due to the flooding that we experienced within the shire, this training was later completed in May – June 2023 in both Birdsville and Bedourie with the Executive Leadership Team presenting the training.

Council had our 3rd party External Quality Audit against the requirements of ISO 9001:2015 in May 2023 and as a result all outstanding opportunities for improvement and observations were successfully closed out. There were 2 minor nonconformances and 11 observations identified by the auditor and these were reviewed by the Executive Leadership Team and added to council's actions register.

As part of the Local Government Workcare (LGW) Mutual Responsibilities and Obligations Program (MROP), all councils were assigned specific objectives for the financial year, these include completing specific and targeted surveillance audits, completion of an annual safety report and the development of the Work Health and Safety Annual Plan. Each of these obligations had specified completion times set by LGW and Diamantina Shire Council are proud of our achievement in having completed all of the requirements within the specified timeframes with the exception of the Temporary Traffic Management Surveillance Audit.

Following on from the 3rd party audit of our safety management system against the ISO 45001 and National Audit Tool in June 2022, council developed a comprehensive audit action plan under the guidance of the Executive Leadership Team and this has now been passed on to the managers to further review and action as required.

Thomas Higgs



Community Financial Report

The purpose of the Community Financial Report is to give community members a plain English, easy to follow summary of Council's Financial Statements in accordance with Section 179 of *Local Government Regulation 2012*. The Council's annual financial statements are part of the annual report and should be viewed for more detailed financial information.

Council's Financial Statements must be certified by both the Mayor and the Chief Executive Officer as "presenting fairly" the Council's financial results for the year. They are also required to be adopted by Council ensuring both responsibility and ownership of the Financial Statements by management and elected representatives.

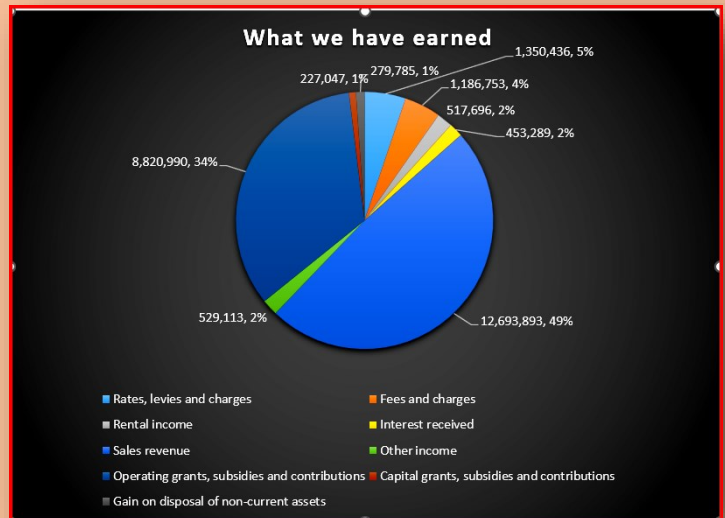
In addition, Council's Financial Statements are audited by the Queensland Audit Office. The auditor provides an audit report which gives an opinion on whether the Financial Statements fairly present Council's financial performance and position.

This report focuses on:

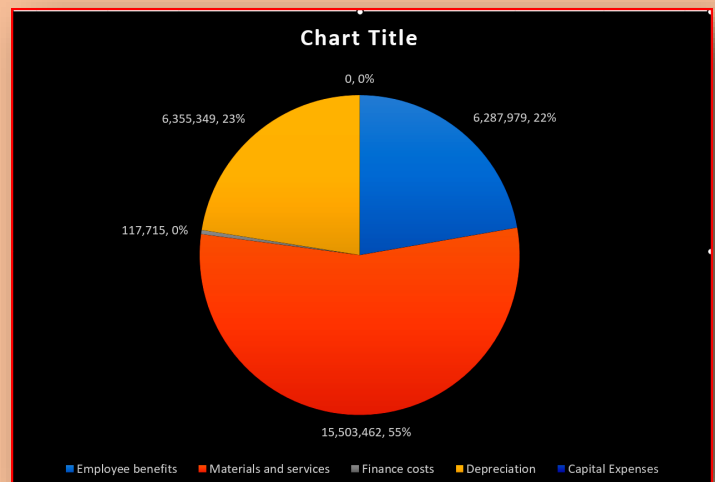
- ◆ Statement of Comprehensive Income
- ◆ Statement of Financial Position
- ◆ Statement of Changes in Equity
- ◆ Statement of Cash Flows
- ◆ Measures of Financial Sustainability

Statement of Comprehensive Income

The Statement of Comprehensive Income is often referred to as the Profit and Loss statement. This statement shows what Council has earned (revenue) and what costs Council has incurred (expenses) during the year. In summary, Council's result for the reporting period was:



What we have spent



	\$
What we have earned (revenue)	
Recurrent Revenue	25,552,172
Capital Revenue	506,832
Total Revenue	26,059,004
What we have spent (expenses)	
Recurrent Expenses	28,264,504.00
Capital Expenses	0.00
Total Expenses	28,264,504
Net Result	-2,205,500.00

Community Financial Report

Statement of Financial Position

The Statement of Financial Position is often referred to as the Balance Sheet. The statement measures what Council owns and owes at the end of the financial year. The result of these two components determines the net wealth of Council, which is therefore the net wealth of the community.

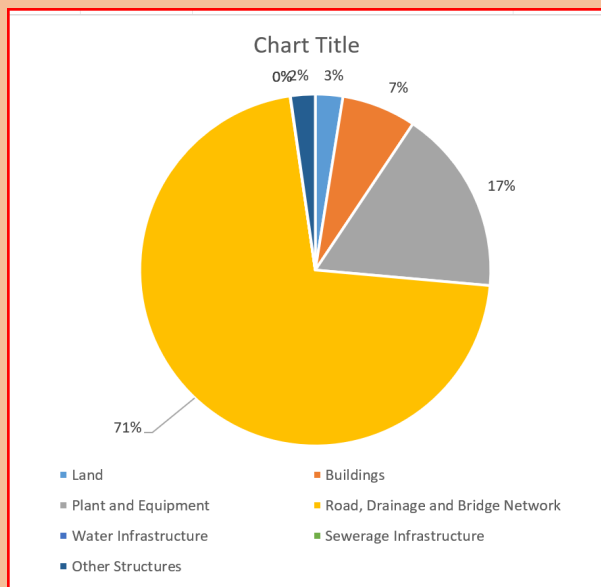
What do we own?

Council's major asset class is Property, plant and equipment, making up 89% of Council's assets.

What do our assets consist of?	%	\$
Cash and cash equivalents	0.08	15,961,660
Trade and other receivables	0.00	759,956
Contract assets	0.01	2,728,660
Inventories	0.01	2,051,695
Property, plant and equipment	0.89	172,675,803
TOTAL ASSETS	1.00	194,177,774

What did we spend on assets?

A significant amount of Council's activities is focussed on the maintenance, upgrade and construction of fixed assets to ensure there is adequate infrastructure services for community use. This year Council spent \$3,046,750.00 to renew, upgrade and build new assets for the community. The graph below shows how the money was spent in different asset classes.

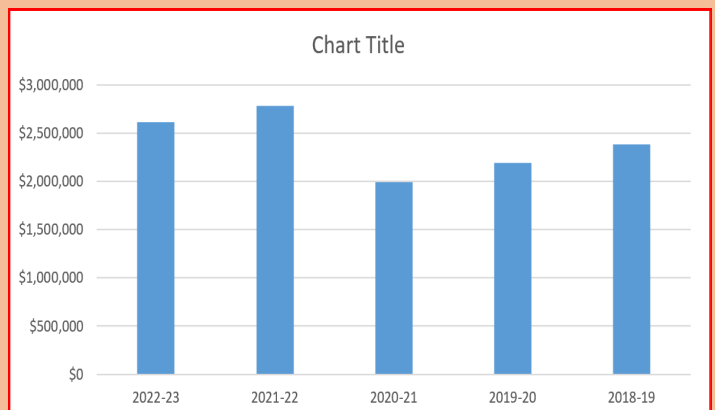


What do we owe?

With debt repayments amounting to \$164,598 for the year, Council's debt at June 30, 2023 totalled \$2,620,706. Council continues to manage its debt responsibly, electing only to borrow further after taking into account the economic conditions of the period, with the view that the borrowing will provide a benefit to future generations. No new borrowings were made during the year.

What do our liabilities consist of?	%	\$
Trade and other payables	22	1,237,005
Contract liabilities	7	372,662
Borrowings	50	2,785,304
Provisions	21	1,146,129
TOTAL LIABILITIES		5,541,100

Changes in Council debt over the last six years:



Statement of Cash Flows

The statement of cash flow identifies how we received and spent our money during the year, resulting in what cash is available at the end of the year. This differs from the earlier reports as "non-cash items", such as depreciation are excluded.

Cash at Beginning	\$14,067,543
Inflow from Operating Activities	404,281
Inflow from Investing Activities	697,626
Inflow from Financing Activities	792,210
CASH AT END OF PERIOD	\$15,961,660

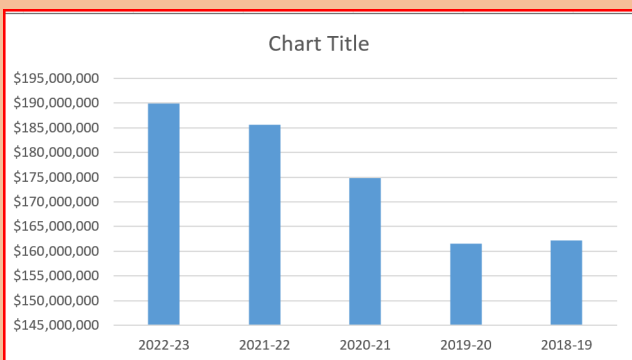
Community Financial Report

Statement of Changes in Equity

The difference between assets and liabilities is the total community equity or the net wealth of Council. The statement shows the overall change in our net wealth and considers such items as retained earnings, re-valuations of our asset base and reserves held for future capital works. At 30 June 2023 this was an amount of \$189,955,477 (i.e. Assets \$197,153,706 less Liabilities \$7,198,230).

This community equity consists of an asset revaluation reserve and retained surpluses. The community ownership in the infrastructure and services council provides to the community has been steady over the last five years as show in the graph below.

A portion of community wealth is cash backed by an appropriate level of reserves held to plan for future projects, which, with financial planning, can place less reliance on loan borrowing in meeting the needs of the community.



Measures of Financial Sustainability

The financial sustainability statement and the associated measures (ratios) provide evidence of Council's ability to continue operating and provide an acceptable level of service and infrastructure to the community both now and into the future.

Section 169 (5) of the *Local Government Regulation 2012* outlines the three measures of financial sustainability on which Council must report as being:

- ◆ Asset Sustainability Ratio
- ◆ Net Financial Liabilities Ratio
- ◆ Operating Surplus Ratio.

Asset Sustainability Ratio

This ratio (expressed as a percentage) is an approximation of the extent to which the infrastructure assets managed by a local government are being replaced as these reach the end of their useful lives. The target is greater than 90% per annum (on average over the long term). The formula used to calculate the ratio is:

Capital expenditure on replacement of assets (renewals) is an indicator of the extent to which the infrastructure assets are being replaced. Depreciation expenditure represents an estimate of the extent to which the infrastructure assets have been consumed in a period. Infrastructure Assets refer to those

significant, long-life assets that provide ratepayers with access to social and economic facilities and services.

Examples include: water and sewerage treatment plants; roads, bridges and drainage; buildings and land improvements; landfills and dump sites; parks, gardens, pools and sporting fields; airports, and other community assets.

Capital Expenditure on Replacement of Assets (Renewals)

Depreciation Expenditure

Target Range = > 90%
Council's Result = 1.8%

Comment: Given Council's limited own source income, council struggles to fund the renewal of its assets. Council elects to expense the restoration of flood damage on shire roads rather than capitalise it, reducing this ratio. The replacement of plant and machinery is more than 50% of Councils asset renewal spend but is excluded from this ratio. This year funds were allocated towards additional assets rather than renewals in some asset classes.

Community Financial Report

Net Financial Liabilities Ratio

This ratio (expressed as a percentage) is an indicator of the extent to which the net financial liabilities of a local government can be serviced by its operating revenues. The target is less than 60% per annum (on average over the long term). The formula used to calculate the ratio is:

Total Liabilities - Current Assets

Total Operating Revenue (excluding Capital Items)

A ratio greater than zero (positive) indicates that total financial liabilities exceed current assets. These net financial liabilities must be serviced using available operating revenues. A positive value less than 60 per cent indicates the local government has the capacity to fund the financial liabilities and appears to have the capacity to increase its loan borrowings if required. A positive value greater than 60 per cent indicates the local government has limited capacity to increase its loan borrowings.

A ratio less than zero (negative) indicates that current assets exceed total liabilities and therefore the local government appears to have significant financial capacity and the ability to increase its loan borrowings if necessary.

Target Range = < 60%
Council's Result: -59.4%

Comment: Council continues to be able to service its current debt. Current Loans have funded Housing Construction, Birdsville Council Housing, Birdsville Caravan Park and Telecommunications infrastructure.

Operating Surplus Ratio

This ratio (expressed as a percentage) is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes. The formula used to calculate the ratio is:

Net Result (excluding Capital Items)

Total Operating Revenue (excluding Capital Items)

The target is between 0% and 10% per annum (on average over the long term). A positive ratio indicates that surplus revenue is available. This may be used to support the funding of capital expenditure or used to offset past or future operating deficits. If the surplus is not required for this purpose in a particular year, it can be held to support future capital expenditure funding as a financial asset, used to offset past deficit funding or, where possible, used to reduce current debt levels.

Target Range > 0% and < 10%
Council's Result: -10.6%

Comment: Council does not raise surplus revenue to meet future operational or capital requirements over the long term. It is recognised by all levels of government that Council is reliant on funding from higher levels of government to maintain its operations and assets

Community Financial Report

Five Years at a Glance – A Financial Snapshot

Financial Year	2022/23	2021/22	2020/21	2019/20	2018/19
Net Rates & Charges	\$1,350,436	\$1,259,224	\$1,045,750	\$1,107,003	\$1,137,791
Total Revenue	\$26,059,004	\$27,748,171	\$32,676,893	\$19,463,488	\$19,654,954
Total Expenses	\$28,264,504	\$29,847,234	\$24,446,754	\$20,202,848	\$21,680,276
Net Result	(\$2,205,500)	(\$2,099,063)	\$5,302,536	(\$739,361)	\$2,025,322
Capital Additions	\$2,955,335	\$4,108,476	\$12,466,704	\$8,668,437	\$2,926,315
Debt Repayment	\$164,598	\$207,643	\$199,729	\$192,261	\$348,560
Loan Balance	\$2,620,706	\$2,785,304	\$1,992,947	\$2,192,676	\$1,169,493
Total Assets	\$197,153,706	\$191,256,174	\$180,367,195	\$168,992,593	\$162,345,130
Total Liabilities	\$7,198,230	\$5,617,872	\$5,529,519	\$7,399,456	\$2,367,686
Total Equity	\$189,955,477	\$185,638,302	\$174,841,676	\$161,593,137	\$159,977,444
Depreciation Expense	\$6,355,349	\$5,698,778	\$4,901,176	\$4,468,729	\$2,933,130

Summary

In conclusion, Council's financial position is sound, subject to ongoing funding from external sources, particularly with road works. This would ensure the continued viability of our programs so that we can meet the needs of our diverse communities. Given the increasing requirements with which we must comply, the trend of reducing subsidies and grants, and changes to NDRRA requirements, Council, like any organisation, must prioritise its requirements so as to ensure the long-term sustainability and viability of the organisation.

Council's focus will be on renewing assets in priority to creating new assets unless new assets are revenue generating and maximising revenue from available sources.

Our Shire

Our Location

The Diamantina Shire covers almost 95,000 km², which is larger than Tasmania and twice the size of Denmark! It is the second largest Local Government area in Queensland but yet has the second smallest population.

Located in the far western corner of Queensland, the Shire borders the Northern Territory and South Australia. It is part of the "Channel Country", an area of Western Queensland that is renowned for some of the best grazing land in Australia. During infrequent floods, rivers and streams stretch across the channel country like fingers which flow south into Lake Eyre in South Australia. It is home to the mighty Diamantina and Georgina Rivers and Eyre Creek.

In their wake, the floods leave vast plains of rejuvenated land that sustains cattle, wildlife and an abundance of wildflowers. To the west lies the arid Simpson Desert, the world's largest area of parallel sand dunes, attracting thousands of four-wheel-driving travellers each year intent on conquering the 1200 sand dunes.

The Diamantina Shire is home to 14 beef-producing pastoral properties, some of which are still managed by descendants of the region's early settlers. Many of these stations are certified to produce organic beef that is exported throughout the world. Along with beef production, tourism is the life blood of Diamantina Shire.

Attractions like the Simpson Desert's majestic dunes, historic buildings, rare species of flora and fauna, uninterrupted horizons and bright night skies ensure that the Diamantina is a diverse and memorable travel destination for all visitors.

The Diamantina Shire's three towns are Birdsville, Bedourie and Betoota.

Our History

The origin of the name Diamantina starts back in 1862, when a river that starts north-west of Longreach some thousand kilometres from this Shire was discovered by the explorer John McKinlay. He named it Mueller Creek after the noted botanist Baron Von Mueller.

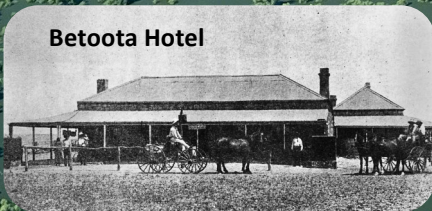
Some years later in 1886, the river was rediscovered and renamed the Diamantina by William Landsborough, thereby honouring Lady Diamantina Roma Bowen, the wife of the first Governor of Queensland, Sir George Ferguson Bowen.

The name Diamantina was conferred in 1943 to a River Class Frigate that was being built by Walker Bros at Maryborough Queensland for the Royal Australian Navy, (which was decommissioned in 1980). In 2000 a new HMAS Diamantina was launched.

Originally the Shire's logo featured a lone bull. As the years progressed Council, seeing the crest of HMAS Diamantina and that of Lady Diamantina Roma Bowen requested the use of both to form a new logo for the Diamantina Shire.

Originally this request was denied, however Council being persistent was later granted permission to combine both crests to create the crest of the Diamantina Shire.

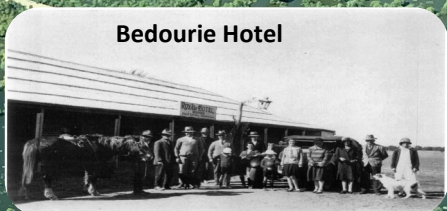
A bronco branding rope replaced the naval rope, and a bull was placed on top of the crest instead of the ship. Wildflowers from the Shire were incorporated to create a colourful and unique crest which you see today, with the Shire motto



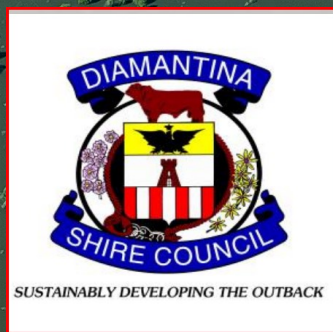
Betoota Hotel



Birdsville Hotel



Bedourie Hotel



Our Shire

Our Towns



Bedourie, the Shire's administration centre, boasts many modern amenities including a community centre, Health Clinic, School, historic hotel, motel, roadhouse, caravan-park, unique desert golf course, flood lit tennis courts, and arguably the town's premier facility an aquatic centre with an artesian hot spa. The town has a great potable water supply from the great artesian basin.

Bedourie, meaning 'dust storm', was first established as a Cobb & Co coach stop and watering point for drovers on the north-south stock route. The town's water, sourced directly from the great artesian basin, is celebrated as being Australia's best.

Bedourie has a population of approximately 100 people.



Betoota, has an official population of zero and is therefore Australia's smallest town. Also originally a Cobb & Co rest stop, Betoota, all but disappeared after the last horse-drawn Cobb & Co coach service ran in 1924.

However, Sigmund (Simon/Ziggy) Remienko, a Polish immigrant who had been working as a grader driver in nearby Boulia, bought the Betoota Hotel in 1953. He lived in and managed the hotel, which was a popular fuel and rest stop for outback travellers, until his retirement in 1997 when he closed the hotel doors, but continued to live there as Betoota's sole resident until his death in 2004.

The hotel now has a chance at a new burst of life with Get Stuffed Outback Events Pty Ltd, purchasing it in 2018. The town continues to host the annual gymkhana and race meeting that attracts visitors from all over Australia.



Birdsville, lies 12 kilometres north of the SA border.

Pre-federation, the town was a tolling point for the drovers transporting cattle between the colonies. After federation, in 1901, tolls were abolished and the town fell into decline.

However in recent times, Birdsville has grown to meet the demands of the growing domestic tourism industry and is now home to a historic and charismatic hotel/motel, one of Australia's only licenced bakeries, two service stations, tourist park, budget accommodation, hardware store, steel fabricator and a number of tourism operators.

Birdsville hosts the iconic Birdsville Races and Big Red Bash each year. Birdsville's population is approximately 100.

Our Council



Diamantina Shire Council was established on 31 March 1903 after the previous Diamantina Divisional Board was abolished. It administers Local Government within the Shire, as required by the *Local Government Act 2009*. Council provides a range of community services, is responsible for local planning and policy, fosters social and economic development, and maintains a significant road construction and maintenance business and tourism enterprises.

The elected Council's responsibilities

Diamantina Shire Council comprises of five elected Councillors including the Mayor. Elections are held every 4 years, the most recent being a by-election in August 2022, triggered by the resignation of Cr D Rayment and Cr D Cooms.

As defined in the *Local Government Act 2009*, our Councillors represent the interests of the community. They facilitate communication between the community and the Council and participate in the Shire's decision making processes, translating the community's needs and aspirations into the future of our Shire to ensure that the Diamantina is the best place to live, visit, work and do business.

The Mayor, Councillors, Local Government employees and any other person with a responsibility within Local Government must act in accordance with the principles outlined in the *Local Government Act 2009* ensuring:

- Transparent and effective processes and decision making in the public interest
- Sustainable development and management of assets and infrastructure and effective service delivery
- Democratic representation, social inclusion and meaningful community engagement as well as good governance of and by Local Government
- Ethical and legal behaviour of Councillors and Local Government employees

Meetings of Council

Council's ordinary meetings are usually held on the third Monday of every month. Meetings commence at 9.00am and are held at the Council Administration Centre, Herbert Street, Bedourie.



Mayor Robert Dare

Born in 1955 in Charleville Queensland, Robbie is the oldest son of Bob and Marie Dare and has four siblings.

Robbie attended Windorah primary school until 1967 and then completed grade 10 at Nudgee College Brisbane in 1969.

His first job in 1969 was on the Don Burgess bridge on Whitula Creek west of Windorah. He worked with his father fixing windmills then on Macs roadworks west of Windorah.

He has worked for Diamantina shire in a number of roles: as storeman in 1986, cost clerk in 1987, and then director of works from 1989 to 1997. Breeding thoroughbred horses and Angus cattle on his property near Toowoomba keeps Robbie busy.

Robbie served as Diamantina Shire Mayor from 2004 to 2012.

Robbie is married to wife Adele and has three children Ben, Jeff, and Jaime.

Our Council



Deputy Mayor

Councillor Francis Murray

Elected: 2020

Francis Murray was raised in Birdsville and Bedourie by his parents Wesley and Sandra Murray. Wesley was a son of Arthur and Flora Murray who moved to Birdsville from Finnis Springs Station, north of Marree, in the early 1950s working the cattle industry as drovers, fencers and yard builders.

Francis' brother, Wesley jnr, was the last child born in the Birdsville Clinic and a few years later Francis married Michelle Cain in the Bedourie Hall. Together they established their truck business working for the Diamantina Shire. Francis and Michelle have two children, Ryder and Jonti, and when Francis' parents passed away, they also raised Wesley jnr.

The family moved to South Australia when the children were young where Michelle was involved in regional arts while Francis maintained their business in locations such as South Australia's northern tracks, the Cooper Basin and APY Lands, the Northern Territory and Diamantina Shire.

Francis and Michelle now live in Birdsville from where they continue to run their business. Francis is proudly descended from the Arabana, Dieri, Barngarla and Scottish peoples of South Australia but, having lived and worked almost all of his life across the Diamantina Shire, he considers the Wangkangurru/Yarliyandi, Mithaka, Wangkamahdla, Pitta Pitta and Maiawali/Karuwali countries home.



Councillor Kerry Morton

Elected: 2022

Born on the 4th of September 1980, the day before Birdsville Races that year. Kerry is the eldest son to Geoff and Bev Morton with one younger brother, and is the 5th generation in the district.

Kerry did school of the air through Mount Isa for his primary school. As well as travelling into Birdsville 1 day a week. After which he went to A.C.G.S (Churchie) in Brisbane for his secondary schooling, finishing with grade 12.

Kerry started work with AA.Co at Headingly Station near Mount Isa as a jackaroo. After 8 years of working for various beef grazing companies, he start contracting mustering while based at Roseberth. In 2022, Kerry started managing Roseberth station.

Kerry lives with his partner Prue and their children Emily and Cameron.



Councillor Don Rowlands

Elected: 2021

Don Rowlands is a well-known local identity, leader and respected elder of the Wangkangurru people, he lives in Birdsville with his family. Growing up is where he learnt the beliefs, traditions, and cultures of Wangkangurru from his elders particularly his grandmother. His grandmother taught him how to understand the dreamtime and how these narratives spiritually bonded the Wangkangurru people to the Munga-Thirri (Simpson Desert).

Don is a strong proponent of "the ways of the old people", with a sincere belief that all Australians can benefit enormously from developing an understanding of their country by appreciating the culture and beliefs that sustained the indigenous people of Australia for thousands of years.

For the past 28 years Don, has worked for Queensland Parks & Wildlife Services, with added value of managing his traditional lands, protecting the cultural sites and places has been a wonderful gift and reward for Don, his family, and his people.

Don has tried many times to be elected to council without success, now finally he has a seat at the table, He loves this challenge and pledges to do everything in his power to represent the Diamantina Shire (Birdsville, Bedourie and Betoota).



Councillor Sharon Pursell

Elected: 2022

Sharon born in Victoria in 1967, grew up in the South Eastern Suburbs of Melbourne. Worked in retail before a 10-year career in the State Bank of Victoria then changed careers working in the childcare industry studying and achieving a Diploma of Children Services.

Sharon moved to Birdsville in 2016 with her husband who is the Officer in Charge of the Birdsville Police Station. Sharon undertakes the Queensland Government Agency Program duties at the police station and offers services primarily for Transport and Main roads. Sharon has taken on external studies whilst working at Birdsville completing the Justice of the Peace qualification, Diploma of Leadership and Management and a Certificate IV in Government Security.

Whilst in Birdsville, for the past 8 years, Sharon has also established the Kindy program at the Birdsville State School, worked at the Wirrarri Information Centre as a tourism officer, Receptionist at the Medical Centre, REX ground handler and at the Birdsville Roadhouse in customer service. Sharon has also volunteered in the community as Assistant Secretary for the Birdsville Social Club, Treasurer for the Betoota Race Club, Committee member for the Birdsville State School P & C and is currently the Secretary/ Treasurer for the Birdsville Golf Club and is the Birdsville Duck Race coordinator.

Our Council

Councillor Remuneration and Attendance

In accordance with section 186 of the *Local Government Regulation 2012*, the following table details:

- the number of meetings attended by each Councillor;
- the total remuneration, including superannuation contributions, paid to each councillor; and
- the expenses reimbursed under the Expense Reimbursement—Councillors Policy

Councillor	Ordinary Meetings Attended	Remuneration	Expenses Reimbursed	Superannuation Contribution	Communication Allowance	Travel Allowance	Total
Cr R Dare	11	\$120,993.72	-	\$12,704.35	\$550	\$334	\$134,582.07
Cr F Murray	11	\$69,025.57	\$250.00	\$7,247.72	\$550	\$2,421.50	\$79,494.79
Cr D Rowlands	11	\$58,248.10	-	\$6,116.03	\$550	\$1,081.50	\$65,999.63
Cr S Pursell	7	\$41,353.82	-	\$4,342.14	\$350	-	\$46,045.96
Cr K Morton	7	\$41,353.82	-	\$4,342.14	\$350	\$2,218.94	\$48,264.91
Cr D Cooms	2	\$10,405.84	-	\$624.36	\$100	-	\$11,130.20
CR D Rayment	1	\$4,509.17	-	\$541.10	\$50	\$336	\$5,436.27
Total		\$345,890.04	\$250.00	\$35,917.85	\$2,500	\$6,395.94	\$390,953.83

Departing Councillors:

Cr D Rayment - 28 March 2020 - 1 August 2022

Cr D Cooms - 28 March 2020 - 8 September 2022

Councillor Expense Reimbursement

In accordance with section 250 of the *Local Government Regulation 2012*, Council must have an Expenses Reimbursement Policy for Councillors. The objective of this policy is to ensure the payment of legitimate and reasonable expenses incurred by Councillors for carrying out their duties and responsibilities, and to provide facilities to Councillors for those purposes. It provides clear and concise instruction on what expenses can be reimbursed to Councillors. The full policy is available on our [website](#).

Our People

*Chief Executive Officer
(Interim)*

Mike Hayward

Mike joined the shire to assist as Interim CEO in June 2023. Mike has a wealth of finance knowledge and comes from an intense Executive leadership background. Mike has worked in Local Government for most of his career.



Mike's wife and children reside in Toowoomba.

Director of Infrastructure

Bob Stephen

Bob joined the Diamantina Shire Council as a contractor and soon applied for a permanent role.

Bob came to Diamantina from Walgett Shire Council as the Director of Engineering and Technical Services. Bob worked there for 3 years, and partially resided between there and his home in Kellyville.

Bob's wife, Sharon, a University professor of Mathematics also resides in Kellyville with Bob. Both having grown up in the UK; Bob from Scotland and Sharon from England.

Bob also has 2 adult children who reside in UK.



Director of Corporate Services

Michelle Harrison

Michelle joined the Diamantina Shire Team back in 2018 as a Creditors temp and fell in love with the town and people. She was soon a full time employee. Her son, Joshua, also joined the DSC team in various roles.

Michelle took a short break from DSC during 2020 and keenly joined the team again in 2022 as the Finance Manager. After only a short stint as Finance Manager, Michelle moved up to Director of Corporate Services.

Michelle has a keen focus on staff culture, bringing team mates together with social events and team building activities. Future planning within the finance sector and other corporate areas are Michelle's focuses currently.



Director of Community and Economic Development

Matt Allard

With over 20 years in community and economic development leadership, Matt brings a diverse background in local government and commercial sectors. His expertise spans major events, arts, culture, tourism, youth, and community development, alongside experience in retail management, customer service, sales, coaching, and marketing. Holding a Master's in Event Management, and qualifications in Social Welfare, Local Government administration and Youth Work, Matt's leadership is grounded in theoretical knowledge.

Recognised in 2012 with the National Award for Local Government for Youth Engagement, he has spearheaded hundreds of successful community and economic development initiatives, including events and festivals contributing to community well-being and economic growth.

Beyond work, Matt enjoys spending time with family, his dogs, Loki and Drax, and travelling adventures.



Our People

Governance Manager

Michelle Dillon

Michelle embarked on her role as a Records Officer at the Diamantina Shire Council in 2017, igniting her passion for records management. Since then, she has eagerly taken on diverse responsibilities within council, culminating in her promotion to Governance Manager in 2023, reaffirming her dedication to enhancing community welfare.

Originally from Longreach, Michelle's journey through various regional locales has amplified her commitment to assisting regional communities. Her relocation from Birdsville to Bedourie in 2015 only strengthened this resolve.

Michelle juggles a lively family life—with five children and six grandchildren spanning from Paris to regional Australia—and understands the significance of fostering a supportive workplace atmosphere. Thus, she prioritises cultivating robust team dynamics and nurturing a supportive staff culture within the council.

Michelle remains focused on strategic governance planning and ensuring effective and proactive meetings of our community's evolving requirements



Facilities & Town Services Manager

Jodie Girdler

Jodie moved to Diamantina Shire January 2000

Jodie Commenced employment with Council 2004, Jodie has worked in an array of different areas within Council over the years. Stores assistant/ Parks and Gardens laborer, Stores Assistant, Corporate Services Manager 18 months (Not ready for inside work moved back outdoors), and Town Services Supervisor.

Jodie then left Council for 12 months for Childrens secondary education December 2008, and returned to Council at their request job offer, 4 January 2010 Town Services Supervisor

Started in acting role for Facilities and Town Services Manager in October 2022 moved into full time position 18 April 2023

Jodie has lived and worked with in the shire for the past 25 years and loves the Diamantina Community her goal is to achieve the best results possible for Council and its Communities.

Jodie has two children who went to school in Bedourie until their secondary education they both returned to Bedourie and worked around the area. Her eldest is now working in Quilpie Shire Council and her second is working locally within the shire.



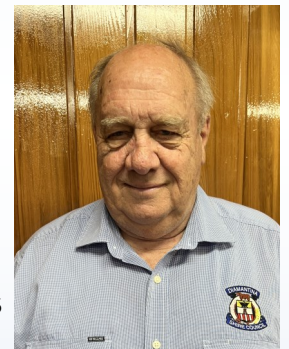
Funding & Economic Development Manager

Richard Cooley

Richard has been employed in his position as the Funding and Economic Development Manager of the Diamantina Shire Council for the past 15 years, and is responsible for the seeking out, applying for, and managing all of the funding that is available to Council and the community from such sources as the State and Federal Govt. grants and from corporate or private sources. Richard lives in Bundaberg and works from home and travels to the shire every two to three months

With his background in the Army, Richard is also the military advisor to the shire for such activities as ANZAC Day and Remembrance Day and obtaining funding to have military public asset placed in the shire.

Over the last financial year Richard has secured funding to refurbish the Birdsville Tennis Courts, erect a shade shelter over the Birdsville Skatepark, upgraded shires television transmission assets, a shed for the Bedourie SES and Rural Fire volunteers, a Get Ready emergency safety program grant.



Our People



Diamantina Shire Council has had a busy year in regards to human resource management and improving our overall operations in regards to people management. Significant work has gone into the recruitment of staff as well as training and development of existing employees.

Training and development

Council's ongoing commitment to maintaining a skilled workforce was demonstrated with employees completing internal and external training the following areas:

- Safety & Quality Management System Reinduction
- Verification of Competency's and certifications for various plant and equipment
- 4WD Competency
- Chemical Management
- Journey Management & Remote Work
- Chain Saw
- Cyber Security
- First Aid & CPR
- Incident Reporting
- Safe Work Procedures
- Synergy Soft Program
- Traffic Management
- Website Administration

Employee Assistance Program

The Employee Assistance Program was again offered to all employees and their immediate family. The program provides access to a clinical psychologist both over the phone and face to face. Introduced in the 2009/2010 financial year, the program has been accessed by various staff members throughout the year and provides support and assistance with the reduction of negative effects of stress that can arise within the workplace and community.

Recruitment and selection

Recruiting and retaining skilled staff continues to be a challenge but Council actively funding and implementing ideas to reduce the cost of living and make working in the shire more attractive.

Trainee and apprenticeship program

DSC provided opportunities for several employees to undertake a Certificate III in Civil Construction (Plant Operation). This certification is a 3-year commitment allowing employees to further their skills and provide ongoing support for the improvement of infrastructure within the shire.



Our People



Diversity and Inclusion

Council is committed to preventing discrimination and adhering to equal opportunity principles. Our Anti-Discrimination and Equal Opportunity Policy is a key part of all new employees and contractors induction. All our employees have a right to work in an environment free from discrimination.

Staff Statistics at a Glance

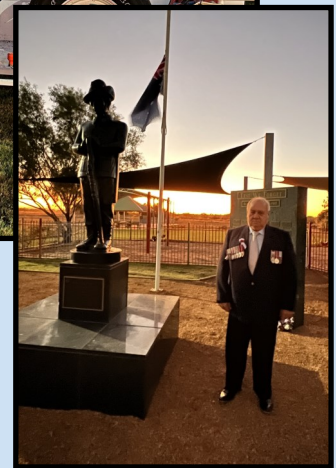
	2022/23	2021/22	2020/2021
Staff excluding casuals			
Inside Staff	20	27	23
Outside Staff	28	34	40
Total	48	61	63
Gender			
Executive/Senior Management			
> Male	0	3	3
> Female	1	1	1
Elected Members			
> Male	4	5	6
> Female	1	0	0
Total Employees			
> Male	33	35	36
> Female	32	26	27
Other Statistics			
Aboriginal & Torres Strait Islander employees	16	11	16
Employees with a disability	0	0	0
Staff Turnover	73.35%	34%	34%

Our Community

Council's commitment to community development shines through its support for educational, cultural, and recreational initiatives, emphasising a vibrant and inclusive community. Strategic investments in children's services, library enhancements, and quality sporting facilities, alongside fostering regional cooperation and effective community engagement, highlights a holistic approach to enhancing community well-being. This collaborative and strategic focus ensures a thriving, dynamic community, demonstrating Council's dedication to fostering sustainable growth and resilience.

Anzac Day

Anzac Day commemorative services were held in both towns in April 2023.



International Women's Day

This year, Council organised a unique celebration for International Women's Day, hosting a "Bedourie style" morning tea picnic at the base of a sandhill. This event brought together women from the community to enjoy the camaraderie and share in the appreciation of life's universal joys, despite their diverse backgrounds and experiences. It was a day marked by laughter, shared stories, and a collective celebration of women's differences and similarities, embodying the spirit of unity and appreciation for life's simple pleasures.



Our Community

Bedourie Ladies Day

Bedourie Ladies Day saw an impressive gathering of women, both young and seasoned, including the very young, coming together for a day of celebration. Women from stations travelled long distances to join in. The day was filled with delicious food and punch, and every attendee received a pamper pack gift, courtesy of drought relief funding. The event was marked by a series of fun games, laughter, and the opportunity for good old-fashioned catch-ups, creating a memorable day for all involved.



Remembrance Day

Remembrance Day was commemorated in both towns.



Bedourie Market Days

Supported by: Council



Bedourie Ladies Golf Day

The ladies joined together for a fun filled day of casual golfing in February 2023. Soon after the Golf Course was inundated with flood water.



Our Community

Library Services

The transition of Library Services to be managed by Children's Services staff marked a significant shift towards a more integrated approach to community engagement and education. Our libraries, located within the Bedourie and Birdsville Visitor Information Centres, have expanded their offerings to include not just books but also toys, DVDs, and audio books, along with hosting First Five Forever sessions. This year, we've seen a remarkable increase in library membership, thanks in part to our membership in the Rural Libraries Queensland network, which extends access to a vast array of online resources. This synergy between library and children's services aims to create a more cohesive learning environment for our community's youngest members.



Children Services

This year, the Diamantina Shire's Children's Services continued its vital role in preparing young minds for formal education and fostering strong family bonds. With the financial support of the Queensland State Government, our playgroup programs in Bedourie and Birdsville thrived, offering enriching activities for children aged 0-8 and their caregivers. The introduction of staff changes within the playgroup program reflects our commitment to continuous improvement and adaptability in delivering high-quality early childhood development services. These efforts highlight our dedication to nurturing healthy, happy children and supporting caregivers with the resources they need.

Fun in the Sun" Christmas party

The community celebrated a memorable "Fun in the Sun" Christmas party, showcasing an outstanding turnout from both town and station families. Santa's arrival in a police car, with gifts for all children funded by drought relief, brought joy and excitement. The event featured complimentary food for attendees, market stalls at sunset, and engaging activities for the children, including a visit from RAFFS Mt Isa and a Council water slide for cooling off. The whole community's involvement, including a nurse assisting Santa, underscored the collaborative spirit of the celebration.



Visitor Information Centres

The Visitor Information Centres in Bedourie and Birdsville have played a pivotal role in promoting tourism and cultural engagement within the shire. Despite challenges such as flooding and desert closures that impacted accessibility and tourism numbers, our Visitor Information Centres have seen strong engagement from both locals and visitors. The implementation of digital platforms and social media has significantly enhanced our interaction with potential visitors, highlighting the importance of adapting to technological advancements in promoting our unique attractions.

Visitor Information Centre Statistics (2022-23)

	Bedourie Outback Visitor Centre	Wirrarrri Visitor Information Centre	Total Visitors
Walk-in visitors	15,278	15,499	30,777
Phone enquiries	3,527	3,672	7,199
Email enquiries	256	1,260	1,516
Local Residents	630	1,071	1,701
Queensland	4,073	5,533	9,606
New South Wales	3,866	3,795	7,661
Victoria	3,479	2,951	6,430
South Australia	1,437	1,339	2,776
Western Australia	364	420	784
Northern Territory	311	78	389
Australian Capital Territory	169	147	316
Tasmania	665	205	870
International	93	216	309

Tourism Social Media Statistics (2022-23)

Social Media enquiries	14,301
Unique visitors to our website	61,845
Google Business Profile Interactions	756
Digital reviews	18

Tourism

Council's support for tourism is a testament to its strategic vision for economic growth and community enrichment. Through initiatives that enhance local attractions, improve infrastructure, and promote the area's unique cultural and natural assets, Council has been instrumental in boosting tourist numbers and engagement. Investment in visitor information services and the development of key tourist sites reflects a commitment to creating a welcoming and vibrant destination for visitors.

Events

Council has played a pivotal role in nurturing a vibrant community spirit in 2022-23 through its robust support for local events. This commitment is evident in the substantial investment and organisational efforts dedicated to ensuring the success of diverse events ranging from cultural celebrations, sporting events, to major community gatherings. By facilitating and sponsoring these events, Council not only enhances the quality of life for residents but also attracts visitors, contributing to the local economy. The proactive approach showcases Council's adaptability and dedication to enriching the community's social and cultural landscape. Through these efforts, Council reinforces its commitment to fostering unity, entertainment, and cultural pride among residents, making it a cornerstone of community development and engagement.

Our Community

Our Community Grants

In 2022/23 Diamantina Shire delivered its annual Community Grants Program. Cash funding and in-kind support was provided to eligible individuals, not-for-profit groups and other organisations, for projects and events that provided local community benefit within Diamantina Shire. Support through the Community Grants Program is offered in the following categories;

Regional Arts Development Fund Grants

Community Drought Support Grants (Department of Communities, Disability Services and Seniors)

Sponsorship and donations

Close to \$76,550 in cash and \$95,725 in in-kind support was approved to these projects and events through the community grant program on behalf of Council and our funding partner, the Queensland Government. These included:

Splash n Arts Camp

Supported by: RADF and Council

Event Date: November



Bedourie Camels & Pig Races

Supported by: Community Drought Support and Council

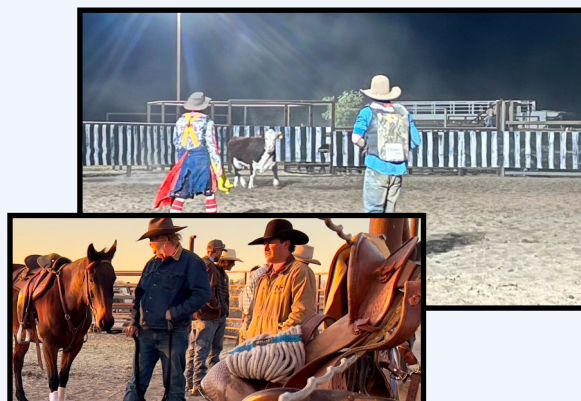
Event Date: July



Bedourie Campdraft, Rodeo, Gymkhana and Bronco Branding

Supported by: Community Drought Support and Council

Event Date: July



Our Community

Bedourie Races

Supported by: Community Drought Support and Council

Event Date: September



Birdsville Bike and Horse Gymkhana

Supported by: Community Drought Support and Council

Event Date: June



Melbourne Cup Celebrations

Birdsville celebrated Melbourne cup and prizes awarded for best dressed.



Our Community

Bedourie Motorbike Gymkhana

Supported by: Community Drought

Support & Council

Event Date: July



Birdsville New Years Eve Celebrations

Supported by: Council

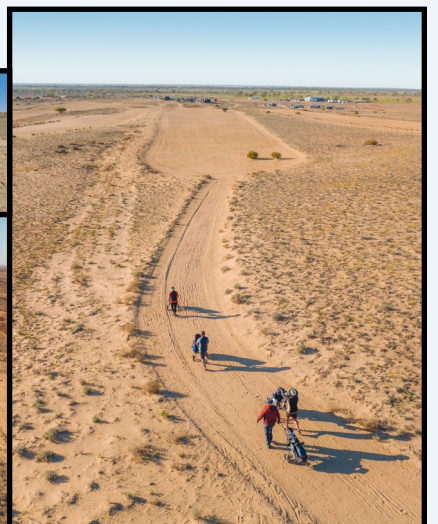
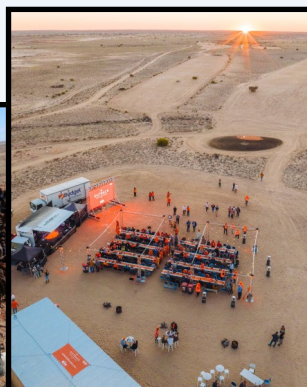
Event Date: December



Birdsville Dunes Golf Club—Outback Queensland Masters

Supported by: Council

Event Date: July



Our Community

Betoota Races

Supported by: RAPAD Community Drought Fund and Council

Event Date: August



Our Major Events

Birdsville Races

Supported by: Council

Event Date: September



Big Red Bash

Supported by: Council

Event Date: July



Our Goals

Goal 1: Environment

- 1.1 Is protected from degradation by practices which ensure environmental sustainability
- 1.2 Is recognised as contaminate free.
- 1.3 Benefits from the utilisation of renewable energy sources.
- 1.4 Is relatively free from pest weeds and animals management plans
- 1.5 Includes a healthy Great Artesian Basin.
- 1.6 Is free from roadside waste



Our challenges

Harm to the environment is kept to a minimum where possible, Council is very aware of the importance of looking after Cultural Heritage, flora and fauna.

Limitations on our ability to take advantage of Queensland Government Containers Recycling programme.

Remote arid areas adds to the challenging aspect of a contaminate free shire.

Pest weed and animal numbers are reduced using manual controls. Council cooperates at a regional level to prevent pest weed and animal spread into the shire.

Membership of relevant lobby groups is maintained. Australian and Queensland Government continue to fund the GABSI. Funding for bores continues to be difficult to source.



Our achievements

Solar Power systems that have been installed are getting fixed so more are functioning with the plan to have the remaining systems fixed in the next year.

Both Birdsville and Bedourie landfills have very operational friendly layouts with clearly marked designated areas for waste items, which results in a very clean and tidy, and well maintained town.

Council strives to have beautiful greenspaces, areas which are maintained on a regular basis.

Irrigation is a high priority to achieve efficient time managed watering systems.

Council continues to work with neighbouring local government through the central West Regional Pest Management Group to develop pest management plans.

Continued planning for further bore development. New Bore has been Installed in Bedourie and is functioning well. New bore in Birdsville planning underway. Birdsville Water tower – new heat exchanger has been installed to assist with the cooling of water. Planning in place for new cooling pond in Birdsville to replace old one. The CED system in both towns reliable, with a planned new installation of lines and pits on Graham Street corner to keep up when large events are on. Birdsville and Bedourie CCTV stormwater/sewerage inspections completed.

Council Continues to endeavour to keep our roadsides free from roadside rubbish with staff undertaking clean ups on their way around the shire.

Our Goals

Goal 2: Our Community

2.1 A community that recognises the value of preserving the unique culture of the area.

Our Challenges

The discovery of asbestos in the Courthouse project site, and weather-related impacts on event planning and historical site preservation.

Flooding and desert closures have posed significant challenges to accessing cultural sites and hosting traditional events.



Our Achievements

Successful hosting of traditional social events, demonstrating community resilience and adaptability, like NAIDOC week with school and community engagement.

NAIDOC Week celebrations in both towns.

Initiatives to preserve historical sites and artefacts, including the adaptation of strategies to overcome environmental challenges with the Birdsville Courthouse, as well as community engagement.

Our Goals

Goal 2: Our Community

2.6	Has a cost of living comparable to South East Queensland
2.7	Has attractive, green and clean towns of which residents are proud
2.8	Has access to full range of affordable transport services
2.9	Has significant private home ownership with all residents appropriately housed
2.10	Where volunteering in the community is a given and community spirit is visible

Our Challenges

The cost of living in the shire is predominantly related to the cost of food and fuel which is controlled by businesses within the Shire. Business and residents rely on road freight to get goods into the shire which can be expensive.

The harsh environment makes the establishment and maintenance of parks and gardens difficult and labour intensive.

Unsealed roads from the east and south makes freight difficult, expensive and dependent on weather conditions. Providing sustainable and adequate work to freight companies to ensure ongoing and reliable service.

Banks continue to be reluctant to lend to remote areas and require a 50% deposit. A transient population that is not inclined to financially commit to a long term stay in the shire.

Ensuring a continuous and engaged volunteer base amidst varying personal commitments and changing community needs.



Our Achievements

Council has continued to offer employees 57.5% housing subsidy.

Council supports yard improvements to tenanted properties by employees as per the housing policy 3.1.15. Town streetscapes are being maintained as resources allow.

Various freight companies now access and service both Bedourie and Birdsville. REX Airlines is also available for use in both Bedourie and Birdsville. Council provides the ground services at the Bedourie airport at a subsidised rate. Freight is sourced from Mt Isa, and Brisbane to Bedourie and to Birdsville from Adelaide, and Townsville to Bedourie and Birdsville on regular fortnightly services.

Council has implemented a significant housing development incentive offering up to \$45,000 in assistance to build private housing.

Enhanced support and resources for community groups, leading to successful events and initiatives that bolster community spirit.



Our Goals

Goal 2: Our Community

2.11	Is safe and crime-free
2.12	Cares for its residents of all ages
2.13	Has access to fully operational medical and pharmacy facilities run by a quality service provider offering affordable access to onsite general practitioners and other health professionals
2.14	Has quality sporting facilities with high participation rates
2.15	Has quality internet access to all towns and properties in the shire and mobile phone coverage is maximised
2.16	Is enhanced by participation in arts and cultural activities

Our Challenges

Transient population creates difficulty in ensuring SES and Rural Fire Brigade have well trained and sufficient members.

The transient population also provides challenges in caring for its residents of special needs.

Our remote location presents challenges in accessing and meeting demands for all medical professionals.

Our harsh weather conditions make it difficult to maintain outdoor sporting fields and facilities. Our small population means that playing team sport is difficult.

Promoting engagement always presents a challenge when concerning participation in Arts and Cultural activities



Our Achievements

Council continues to support the town clinics, State Emergency Service (SES) groups in Bedourie and Birdsville.

Playgroup services continue to be provided in Bedourie and Birdsville. Council continues to donate the Community facilities for community run events and offers affordable community housing.

Both Birdsville and Bedourie offer Health Clinics which provide GP's from RFDS, pharmacy services and additional medical professionals, such as physio, diabetes specialists and dentist.

Discussions and planning underway to refurbish the Birdsville Tennis Courts.

Maintained quality internet access to all towns.

Council provided support for cultural activities, such as Red Ridge paint the Desert Pink Workshop, by offering facilities like the Halls to facilitate.

Our Goals

Goal 3: Our Economy

3.0	Is underpinned by the beef cattle industry and the expanding organic market
3.1	Flourishes from a growing tourism industry and continuation of major events
3.2	Benefits from a growing population with full employment
3.3	Is led by Council and the business community, together growing and diversifying business and industry
3.4	Will be much stronger when there is sealed road access to Birdsville and more resilient and safe road access

Our Challenges

The shire maintains over 1,684 km of roads, some of which are gravel.

Despite facing significant challenges, such as natural disasters, our community has demonstrated resilience and adaptability. The impact of flooding and the asbestos discovery at the Birdsville Courthouse project site have posed significant challenges to tourism and event planning. Ensuring our tourist attractions and facilities meet the evolving expectations and needs of visitors remains a continuous challenge.

Our remote location presents many challenges when growing a population, such as cost of freight and fuel to relocate.

The high cost of upgrading the Eyre Developmental Road between Bedourie and Birdsville and the design issues particularly around Cuttaburra.



Our Achievements

Ongoing maintenance of both sealed and gravel sections of road continues as funding allows.

Demonstrated resilience in the face of natural and unforeseen challenges, with strategies in place to sustain and grow the tourism sector. The cooperative efforts of businesses and individuals in promoting the Shire have strengthened our community's economic base and cultural appeal.

Council has maintained an easy way for locals to apply for casual jobs in the shire by submitting an expression of interest to join our casual pool.

Council has maintained a significant housing development incentive offering up to \$45,000 in assistance to build private housing.

Council completed portions of work on the "Old Roseberth" section of road between Bedourie and Birdsville on the Eyre Development Road.

Our Goals

Goal 4: Our Organisation

4.0	Is a sustainable and effective organisation
4.1	Is engaged with its residents
4.2	Is a leader in the region which supports regional co-operation, resource sharing and partnerships
4.3	Is recognised as the sole road construction provider in the shire

Our Challenges

Attracting and retaining quality staff.

Ensuring that our engagement efforts reach and include all segments of the community, particularly those who may be less accessible through traditional or digital means.

Identifying projects where regional agreement and cooperation can be reasonably achieved due to varying priorities and circumstances



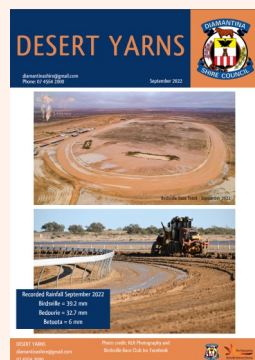
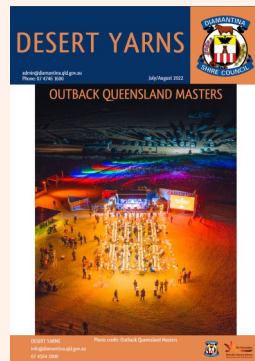
Our Achievements

Council continues to provide training and induction to all staff throughout the year. Inductions are now online. Council continues to meet its legislative obligations relating to governance and Council has continued to improve the utilisation of Synergyssoft.

The community was consulted regarding the updated Corporate Plan. Community BBQ's were held in both towns. Regular public notices were issued informing the community, as well as monthly issues of Desert Yarns a community based newsletter.

Cooperated with neighbouring Shires in resource sharing activities and training where mutually beneficial. Participate in regional bodies such as RAPAD, OQTA, ORRG, CWRPMG, COWS, LDMG. Staff involved with regional groups relating to human resources, tourism, workplace safety, records management.

Plant rates submitted to QRA were accepted. Plant Hire income is a major source of income for Council and can be impacted by staff vacancies. Plant Replacement was undertaken throughout the year.



Our Goals

Goal 5: Our Infrastructure

5.0 Is constructed and maintained in a sustainable manner which meets community needs.

5.1 Guarantees quality potable urban water supply and waste water treatment

Our Challenges

From one extreme to the next, our shire has challenges accessing water in remote locations for road maintenance in the dry hot months. To being inundated with flooding which restricts access to work sites and capabilities of getting tasks completed and access to tradesman to complete tasks.

Rates revenue is not sufficient to cover maintenance costs so external funding continues to be sought. Current Cooling Pond Maintenance continues this is ongoing until new one is built.



Our Achievements

Casa Reports completed showing standards have been met.

The transfer of the Bedourie Aboriginal Corporation Houses to Council has been completed 2 houses auctioned and sold the other 6 have had renovations completed.

Bedourie Community Hall new air-conditioning purchased ready for installation.

Diamantina Lakes Culvert Replacement Completed

Completed pave and sealing works at Old Roseberth (South) chainage 136.4-146.2km on the Bedourie – Birdsville Road.

Completed pave and sealing works at Old Roseberth (North) chainage 129.4-136.4 on the Bedourie – Birdsville Road.

Completed Cacoory (Gilmour Ck) culvert upgrade and pave and sealing (including minor realignment) chainage 77.5-86.1 Bedourie – Birdsville road.

Works underway for Big Red road pave and sealing to complete the sealing of this road.

Flood Damage restoration works well underway for the Jan 2022 event.

Secure potable water sources are maintained for Birdsville and Bedourie.

A secure and effective waste water treatment system is maintained in each town.

Compliance Reporting

Councillor Conduct

Councillor Conduct The Local Government Act 2009 (the Act) sets out the roles, responsibilities and obligations of Councillors. In accordance with reporting requirements, the table below outlines actions and outcomes relating to the conduct and performance of Councillors for the 2022-2023 financial year. The Code of Conduct Policy is incorporated into the induction process of new staff.

Section of Act	Type of order/complaint	No.
Section 150I(2)	Orders made by the chairperson about unsuitable meeting conduct	Nil
Section 150AH (1)	Orders made by Council that: (a) No action be taken against the Councillor; (b) An order be taken against the Councillor about inappropriate conduct.	Nil
Section 150AR(1)	Orders made by the conduct tribunal that: (a) No action be taken against the Councillors; (b) An order be taken against the Councillor about misconduct and connected inappropriate conduct	Nil
Section 150P(2)(a)	Complaints referred to the assessor under section 150P(2)(a) of the LGA by the local government, a councillor of the local government or the chief executive officer of the local government	Nil
Section 150P(3)	Matters about corrupt conduct of a Councillor (mentioned in section 150P(3) of the LGA) notified to the Crime and Corruption Commission	Nil
Section 150R(2)	Notices given to the assessor about Councillor misconduct (under section 150R(2) of the LGA)	Nil
Section 150R(2)(a)	Notices given to the assessor about Councillor misconduct (under section 150R(2) of the LGA). Discipline Councillor on 3 occasions within 1 year or Councillor has engaged in the same conduct again	Nil
Section 150W(1)(a)	Decision made by the assessor to dismiss the complaint about the conduct under section 150X.	13
Section 150W(1)(b)	Decision made by the assessor to refer the suspected inappropriate conduct to Council to deal with.	1
Section 150W(1)(e)	Decision made by the assessor to take no further action in relation to the conduct under section 150Y	3
Section 150AC(3)(a)	Referral notice accompanied by a recommendation about how Council may investigate or deal with the conduct – conduct should be referred to another entity for consideration	1
Section 150AF(4)(a)	Occasions where Council is investigating inappropriate conduct, information was given to the assessor for further investigation under Division 4	Nil
Chapter 5A, Part 3, Division 5	Occasions where Council asked another entity to investigate the suspected inappropriate conduct of a Councillor	Nil
Chapter 5A, Part 3, Division 6	Applications heard by the conduct tribunal about whether a Councillor engaged in misconduct or inappropriate conduct	Nil

Compliance Reporting

Public Sector Ethics Disclosures

Pursuant to the provisions of the *Public Sector Ethics Act 1994*, Council is required to report on actions taken regarding implementation of the legislation. During the reporting period, Council provided training and education to its workforce through inductions of new staff members, together with re-inductions of all existing staff. Council supports its ongoing procedures and practices to ensure employees abide by and embrace the principles of the legislation. Council's Code of Conduct is provided to all new employees upon commencement and is provided to all of Council if and when it is reviewed.

Executive Remuneration s201 LGA 2009

Total remuneration paid to Executive employees was as follows:

Package Value \$200,000—\$300,000—4 employees

Package Value \$300,000—\$400,000—1 employee

The total remuneration packages payable in 2022-23 to executive employees is \$554,749.12.

ELT Disclosure

The Diamantina Shire Council is committed to ensuring transparency and accountability in its operations and governance. As part of this commitment, the council discloses the remuneration and benefits of its executive leadership team (ELT) in the annual report.

The ELT consists of the chief executive officer, the director of corporate services, the director of community services, and the director of infrastructure services.

The ELT disclosure includes the total salary value, superannuation, allowances, and other benefits each ELT member receives during the financial year. The disclosure also provides information on the performance objectives and outcomes of the ELT members and any changes in their roles or responsibilities. The ELT disclosure aims to provide the community with a clear understanding of the council's leadership structure, performance, and remuneration practices. In the context of the 2022-2023 fiscal year, it's important to note that the ELT team had undergone changes, with members departing from their positions. Despite these changes, council remained committed to transparency by disclosing the remuneration and benefits of the ELT in its annual report.

Right to Information Act 2009

Council is an agency under the *Right to Information Act 2009*. Members of the public may make application to Council under this legislation to access documents. People wishing to access documents under this Act must make application in writing to the Chief Executive Officer, including an application fee. During the twelve months to the 30 June 2021, Council received no right to information applications.

This Annual Report satisfies the requirements of section 21 of the Act.

Identifying Significant Business Activities s45 LGA 2009

As required under Section 45 of the Local Government Act 2009, listed in the following table are business activities conducted during the year. None of these activities were deemed "significant" according to the Local Government Regulation 2012. It was resolved by Council not to apply the code of competitive conduct to any business activities.

Administrative Action Complaints s187 LGR 2012

Council is committed to dealing fairly with administration action complaints through its Complaint Management Process. The following table shows the number of complaints received during 2022/23

Business Activity	Significant	Prescribed	Competitive Neutrality Principle Applied	Conducted in Previous Financial Year
Birdsville Caravan Park	No	Yes	No	Yes
Building Certification	No	No	No	Yes
Birdsville Lodge	No	No	No	No
Roads Operation	No	No	No	Yes
Aerodromes	No	No	No	Yes
Bedourie Caravan Park	No	No	No	Yes
Water Supply and Sewerage	No	No	No	Yes
Waste Management	No	No	No	Yes

Unresolved Complaints (BF 01/07/2022)	Complaints Received	Complaints Resolved	Unresolved Complaints
0	9	9	0

Compliance Reporting

Overseas Travel s188 LGR 2012

No Councillors or employees undertook overseas travel in an official capacity during the financial year.

Expenditure on Grants to Community

Organisations s189 LGR 2012

Councillors do not have a discretionary expenditure fund. Council incurred expenditure, in the form of cash, hall hire, labour and machinery hire, on grants to community organisations.

Expenditure and Action Relating to Joint Ventures and Special Rates s190(1)(d)(i)(ii) LGR 2012

Council did not enter into any joint venture agreements or levy any special rates during the 2022/23 financial year.

Changes to Tenders s190(1)(e) LGR 2012

Diamantina Shire Council amended the tender for development of houses in Birdsville after adjustments to the original concept plans.

Registers kept by Council s190 (1)(f) LGR 2012

Assets Register
Register of Roads
Register of Land Records
Register of Delegations by Council
Register of Delegations by Chief Executive Officer
Register of Interests for Employees and Councillors
Register of Local and Subordinate Local Laws
Register of Cost Recovery Fees
Register of Complaints against Councillors

Rates and Charges Concessions s190 (1)(g) LGR 2012

Diamantina Shire Council made no concession of rates or charges for the 2022/23 financial year.

Internal Audit Function s190(1)(h) LGR 2012

Council undertook a procurement process to appoint new internal auditors for the period 1 July 2022 to 30 June 2024. Walsh Accounting were appointed and made a visit to Council in May 2023. As required by the Local Government Act 2009 and the Local Government Regulation 2012, the Internal Audit function to be undertaken is to:-

- a. Prepare an Internal Audit Plan; and
- b. Carry out an internal audit; and
- c. Prepare a progress report for the internal audit; and
- d. Assess compliance with the internal audit plan.

The Local Government Remuneration and Discipline Tribunal Report 2016 re-categorised Diamantina Shire Council from a Category 3 to a Category 1 Council. This meant an Internal Audit Committee was no longer required and at the March 2017 Council meeting it was resolved to not have one. Council has continued to operate without an Internal Audit Committee during the 2022/23 financial year.

Summary of Investigation Notices under s49 for Competitive Neutrality Complaints s190 (1)(i) LGR 2012

There were no competitive neutrality complaints received during 2022/23.

Responses on QCA Recommendations on Competitive Neutrality Complaints s190 (1)(j) LGR 2012

There were no responses on competitive neutrality complaints received during 2022/23.



Financial Statements

Financial Statements are formal records of an organisation's financial performance and activities. They provide a comprehensive overview of our current financial position. As a local government agency, we are committed to transparent reporting on our financial performance throughout the year against the delivery of our Corporate Plan Goals and operational deliverables.



SUSTAINABLY DEVELOPING THE OUTBACK

DIAMANTINA SHIRE COUNCIL
ANNUAL FINANCIAL STATEMENTS

For the Year Ended 30 June 2023

Note

Table of Contents

Statement of Comprehensive Income

Statement of Financial Position

Statement of Changes in Equity

Statement of Cash Flows

Notes to the Financial Statements

1	Information about these financial statements
2	Analysis of Results by Function
3	Revenue
4	Grants, Subsidies and Contributions
5	Employee Benefits
6	Materials and Services
7	Capital Expenses
8	Cash and Cash Equivalents
9	Receivables
10	Inventories
11	Property, Plant and Equipment
12	Trade and Other Payables
13	Provisions
14	Borrowings
15	Leases
16	Asset Revaluation Surplus
17	Commitments for expenditure
18	Contingent liabilities
19	Superannuation
20	Transactions with Related Parties
21	Reconciliation of Net Result for the Year to Net Cash Inflow (Outflow) From Operating Activities
22	Events after the Reporting Period
23	Financial Instruments
24	Correction of Prior Period Error
	Management Certificate
	Independent Audit Report (General Purpose Financial Statements)
	Current Year Financial Sustainability Statement & Certificate of Accuracy
	Independent Audit Report (Current Year Financial Sustainability Statement)
	Unaudited Long Term Financial Sustainability Statement & Certificate of Accuracy

DIAMANTINA SHIRE COUNCIL

Statement of Comprehensive Income

For the Year Ended 30 June 2023

	Note	30 June 2023 \$	30 June 2022 \$ (restated) *
INCOME			
Revenue			
Recurrent Revenue			
Rates, levies and charges	3(a)	1,350,436	1,259,224
Fees and charges	3(c)	1,186,753	1,328,586
Rental income		517,696	564,676
Interest received	3(b)	453,289	77,283
Sales revenue	3(d)	12,693,893	16,512,797
Other income		529,113	257,301
Operating grants, subsidies and contributions	4(a)	8,820,990	4,701,453
Total Recurrent Revenue		<u>25,552,172</u>	<u>24,701,320</u>
Capital Revenue			
Capital grants, subsidies and contributions	4(b)	227,047	3,046,851
Total Capital Revenue		<u>227,047</u>	<u>3,046,851</u>
Capital income			
Gain / (Loss) on disposal of non-current assets	7	279,785	-
TOTAL INCOME		<u>26,059,004</u>	<u>27,748,171</u>
EXPENSES			
Recurrent Expenses			
Employee benefits	5	(6,287,979)	(6,680,520)
Materials and services	6	(15,503,462)	(17,233,170)
Finance costs		(117,715)	(14,392)
Depreciation	11	(6,355,349)	(5,698,778)
		<u>(28,264,504)</u>	<u>(29,626,859)</u>
Capital Expenses			
	7	-	(220,375)
TOTAL EXPENSES		<u>(28,264,504)</u>	<u>(29,847,234)</u>
NET RESULT		<u>(2,205,500)</u>	<u>(2,099,063)</u>
OTHER COMPREHENSIVE INCOME			
Items that will not be reclassified to net result			
Increase in asset revaluation surplus	16	6,522,676	13,176,812
Total Other Comprehensive Income for the Year		<u>6,522,676</u>	<u>13,176,812</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u>4,317,176</u>	<u>11,077,749</u>

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

() In preparing the financial statements for the year ended 30 June 2023, Council identified and corrected an error relating to a previous period.*

Refer to Note 24 for details of the error and corrections made.

DIAMANTINA SHIRE COUNCIL
Statement of Financial Position

As at 30 June 2023

	Note	30 June 2023 \$	30 June 2022 \$ (restated) *
ASSETS			
Current Assets			
Cash and cash equivalents	8	19,594,695	15,991,414
Receivables	9	468,016	734,990
Contract assets	4 (d)	800,760	587,756
Inventories	10	1,505,289	1,818,695
Total Current Assets		<u>22,368,761</u>	<u>19,132,856</u>
Non-Current Assets			
Property, plant and equipment	11	174,784,946	172,123,318
Total Non-Current Assets		<u>174,784,946</u>	<u>172,123,318</u>
TOTAL ASSETS		<u>197,153,706</u>	<u>191,256,174</u>
LIABILITIES			
Current Liabilities			
Trade and other payables	12	1,770,193	1,313,777
Contract liabilities	4 (d)	2,015,093	372,662
Provisions	13	640,149	893,770
Borrowings	14	141,565	168,465
Total Current Liabilities		<u>4,567,000</u>	<u>2,748,674</u>
Non-Current Liabilities			
Provisions	13	152,088	252,359
Borrowings	14	2,479,141	2,616,839
Total Non-Current Liabilities		<u>2,631,230</u>	<u>2,869,197</u>
TOTAL LIABILITIES		<u>7,198,230</u>	<u>5,617,872</u>
NET COMMUNITY ASSETS		<u>189,955,477</u>	<u>185,638,302</u>
COMMUNITY EQUITY			
Asset revaluation surplus	16	102,333,059	95,810,383
Retained surplus		87,622,419	89,827,919
TOTAL COMMUNITY EQUITY		<u>189,955,477</u>	<u>185,638,302</u>

(* In preparing the financial statements for the year ended 30 June 2023, Council identified and corrected an error relating to a previous period.

Refer to Note 24 for details of the error and corrections made.

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

DIAMANTINA SHIRE COUNCIL

Statement of Changes in Equity

For the Year Ended 30 June 2023

	Note	Asset Revaluation Surplus \$	Retained Surplus \$	Total Equity \$
Balance at 1 July 2022 (restated)		95,810,383	89,827,919	185,638,302
Net result for the year		-	(2,205,500)	(2,205,500)
Other comprehensive income for year				
Increase/(decrease) in asset revaluation surplus	16	6,522,676	-	6,522,676
Total comprehensive income for year		<u>6,522,676</u>	<u>(2,205,500)</u>	<u>4,317,176</u>
Balance as at 30 June 2023		<u>102,333,059</u>	<u>87,622,419</u>	<u>189,955,477</u>
Balance at 1 July 2021		82,633,571	91,926,982	174,560,553
Net result for the year (restated) *		-	(2,099,063)	(2,099,063)
Other comprehensive income for year (restated)				
Increase/(decrease) in asset revaluation surplus		13,176,812	-	13,176,812
Total comprehensive income for year		<u>13,176,812</u>	<u>(2,099,063)</u>	<u>11,077,749</u>
Balance as at 30 June 2022 (restated) *		<u>95,810,383</u>	<u>89,827,919</u>	<u>185,638,302</u>

() In preparing the financial statements for the year ended 30 June 2023, Council identified and corrected an error relating to a previous period.*

Refer to Note 24 for details of the error and corrections made.

DIAMANTINA SHIRE COUNCIL

Statement of Cash Flows

For the Year Ended 30 June 2023

	30 June 2023	30/06/2022 (restated) *
Note	\$	\$
Cash flows from operating activities :		
Receipts from customers	14,230,706	18,415,919
Payments to suppliers and employees	<u>(21,798,875)</u>	<u>(23,221,054)</u>
	(7,568,169)	(4,805,135)
Interest received	453,289	77,283
Rental income	517,696	564,676
Non capital grants and contributions	12,022,675	6,446,993
Borrowing costs	<u>(117,715)</u>	<u>(79,828)</u>
Net cash inflow/(out flow) from operating activities	<u>5,307,777</u>	<u>2,203,989</u>
Cash flows from investing activities:		
Payments for property, plant and equipment	(3,046,750)	(4,482,304)
Proceeds from sale of property, plant and equipment	1,255,599	-
Capital grants, subsidies, contributions and donations	<u>251,253</u>	<u>3,409,976</u>
Net cash inflow/(outflow) from investing activities	<u>(1,539,898)</u>	<u>(1,072,328)</u>
Cash flows from financing activities:		
Proceeds from borrowings	-	1,000,000
Repayment of borrowings	<u>(164,598)</u>	<u>(207,790)</u>
Net cash inflow/(out flow) from financing activities	<u>(164,598)</u>	<u>792,210</u>
Net increase/(decrease) in cash and cash equivalents held	<u>3,603,281</u>	<u>1,923,871</u>
Cash and cash equivalents at beginning of financial year	15,991,414	14,067,543
Cash and cash equivalents at end of financial year	<u>19,594,695</u>	<u>15,991,414</u>

(*) In preparing the financial statements for the year ended 30 June 2023, Council identified and corrected an error relating to a previous period.

Refer to Note 24 for details of the error and corrections made.

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

DIAMANTINA SHIRE COUNCIL

Notes to the Financial Statements For the Year Ended 30 June 2023

1 Information about these financial statements

1.A Basis of preparation

These general purpose financial statements are for the period 1 July 2022 to 30 June 2023 and have been prepared in compliance with the requirements of the *Local Government Act 2009*, the *Local Government Regulation 2012*, Australian Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncements issued by the Australian Accounting Standards Board (AASB).

Council is a not-for-profit entity for financial reporting purposes and complies with Australian Accounting Standards and interpretations as applicable to not-for-profit entities.

These financial statements have been prepared under the historical cost convention, except for the following:

- certain classes of property, plant and equipment which are measured at fair value;
- assets held for sale which are measured at fair value less cost of disposal.

1.B Constitution

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

1.C New and revised Accounting Standards

Council adopted all standards which became mandatorily effective for annual reporting periods beginning 1 July 2022, none of the standards had a material impact on the reported position, performance and cashflows.

Standards that are not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, those standards have not been adopted by Council and will be included in the financial statements on their effective date. These standards are not expected to have a material impact on the financial report.

1.D Estimates and Judgements

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

- Revenue recognition - Note 3 and Note 4
- Valuation of property, plant and equipment - Note 11
- Impairment of property, plant and equipment - Note 11
- Depreciation - Note 11
- Contingent Liabilities - Note 18
- Financial Instruments - Note 23

1.E Rounding and Comparatives

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

Comparative information is prepared on the same basis as prior year.

1.F Taxation

Council is exempt from income tax, however council is subject to Fringe Benefits Tax, Goods and Services Tax ('GST') and payroll tax on certain activities. The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

DIAMANTINA SHIRE COUNCIL

Notes to the Financial Statements

For the Year Ended 30 June 2023

2 Analysis of Results by Function

(a) Components of Council Functions

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

Governance

The objective of corporate governance is for Council to be open, accountable, transparent and deliver value for money community outcomes.

This function includes strategic and operational planning, risk management, finance, legal and administrative support. The Mayor, Councillors and Chief Executive Officer are included in corporate governance.

Community Services

The goal of community services is to ensure Diamantina Shire Council is a healthy, vibrant, contemporary and connected community. Community services provides well managed and maintained community facilities, and ensures the effective delivery of cultural, health, welfare, environmental and recreational services.

This function includes:

Libraries

Entertainment venues

Public health services including vaccination clinics

Tourism

Water, Sewerage and Roads & Related Works

The objective of the Works program is to ensure the community is serviced by a high quality and effective road network, sustainable water and sewerage services. The function provides and maintains transport infrastructure, including the maintenance and provision of the drainage network. It includes road construction and maintenance, depots, plant operation and maintenance, water and sewerage.

Environment, Health and Planning

This function facilitates the shires growth and prosperity through well planned and quality development. The objective of planning and development is to ensure the Diamantina Shire is well designed, efficient and facilitates growth yet also preserves the character and natural environment of the Shire. This function includes activities and services related to towns, neighbourhood and regional planning, and management of development approval processes. It includes health and building, animal control, cemeteries, public conveniences, aerodromes, parks and gardens, reserves, stock routes, refuse collections and disposal, caravan parks, television facilities, radio, and street lighting.

DIAMANTINA SHIRE COUNCIL

Notes to the Financial Statements
For the Year Ended 30 June 2023

2. Analysis of Results by Function (continued)

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

Year Ended 30 June 2023	Functions	Gross Program Income						Total Income		Gross Program Expenses		Net Result From Recurrent Operations	Net Result 2023	Assets 2023	
		Recurrent			Capital			Total	Recurrent	Capital					
		Grants	Other	2023	Grants	Other	2023				2023				2023
	Governance	8,626,600	1,755,970	-	145,007	-	10,527,576	(4,634,867)	5,747,703	5,892,710	22,388,763				
	Community Services	194,390	1,293,219	-	(55,000)	-	1,432,610	(3,333,050)	(1,845,440)	(1,900,440)	25,533,629				
	Water Works	-	262,929	-	-	-	262,929	(435,523)	(172,593)	(172,593)	5,941,000				
	Sewerage Works	-	61,112	-	-	-	61,112	(196,009)	(94,897)	(94,897)	3,750,453				
	Roads and Related Works	-	12,417,044	-	44,538	279,785	12,741,369	(16,058,055)	(3,641,011)	(3,316,697)	104,059,695				
	Environment, Health and Planning	-	940,907	-	52,502	-	1,033,409	(3,647,001)	(2,706,095)	(2,613,592)	34,889,695				
	Total Council	8,820,990	16,731,181	279,785	227,047	-	26,038,004	(28,264,504)	(2,712,333)	(2,205,500)	197,153,706				

Year Ended 30 June 2022	Functions	Gross Program Income						Total Income (restated)		Gross Program Expenses		Net Result From Recurrent Operations (restated)	Net Result (restated) 2022	Assets (restated) 2022	
		Recurrent			Capital			Total	Recurrent	Capital					
		Grants	Other	2022	Grants (restated)	Other	2022				2022				2022
	Governance	3,656,857	3,114,104	-	1,896,863	-	8,667,824	(6,218,034)	562,937	2,449,790	19,132,857				
	Community Services	116,707	587,486	-	55,000	-	759,693	(1,430,865)	(726,672)	(671,672)	26,173,668				
	Water Works	-	225,312	-	-	-	225,312	(346,767)	(124,455)	(124,455)	5,752,431				
	Sewerage Works	-	55,229	-	-	-	55,229	(107,365)	(52,136)	(52,136)	3,605,989				
	Roads and Related Works	917,888	15,003,355	-	956,825	-	16,878,068	(19,049,972)	(3,128,729)	(2,392,279)	102,443,422				
	Environment, Health and Planning	-	1,014,381	-	146,163	-	1,160,544	(2,470,856)	(1,456,475)	(1,308,312)	34,147,807				
	Total Council	4,701,453	19,999,868	-	3,046,851	-	27,746,771	(29,626,859)	(4,925,540)	(2,099,063)	191,256,174				

DIAMANTINA SHIRE COUNCIL

Notes to the Financial Statements

For the Year Ended 30 June 2023

	30 June 2023	30 June 2022
	\$	\$
3 Revenue		
(a) Rates, Levies and Charges		
<p>Rates and annual charges are recognised as revenue when the council obtains control over the assets comprising these receipts which is the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.</p>		
General rates	1,156,413	1,096,600
Water	262,629	225,012
Sewerage	61,112	55,229
Garbage charges	36,018	34,086
Total rates and utility charge revenue	1,516,171	1,410,926
Less: discounts	(165,735)	(151,702)
Net rates, levies and charges	1,350,436	1,259,224
(b) Interest Received		
Interest from rates and charges	753	1,194
Interest earned from cash deposits	452,536	76,088
	453,289	77,283
(c) Fees and Charges		
Caravan park revenue	924,625	883,630
Private works	28,488	285,979
Other fees and charges	233,640	158,977
	1,186,753	1,328,586
<p>Revenue arising from fees and charges are recognised at a point in time when the performance obligation is completed and the customer receives the benefit of the good/services being provided. The performance obligation relates to the specified services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases, the customer is required to pay on arrival, for example caravan parks.</p>		
(d) Sales Revenue		
Main Roads minor works performance contracts	7,226,966	8,732,797
Main Roads road maintenance performance contracts	2,466,391	4,087,539
NDRRA Main Roads contracts	3,000,536	3,579,282
Other sales revenue	-	113,179
	12,693,893	16,512,797
<p>Sale of goods revenue is recognised at a point in time when the customer has taken delivery of the goods. Revenue from services is recognised when the service is rendered.</p> <p>Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. This revenue and the associated costs are recognised by reference to the stage of completion of the contract activity based on costs incurred at the reporting date. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed. The contract work carried out is not subject to retentions.</p>		
4 Grants, Subsidies and Contributions		
(a) Operating		
State Government subsidies and grants - operating	908,296	2,968
Commonwealth Government subsidies and grants - operating	7,902,694	4,611,175
Other subsidies and grants - operating	10,000	87,309
Total recurrent revenue	8,820,990	4,701,453
(b) Capital		
State Government subsidies and grants - capital	182,509	1,676,451
Commonwealth Government subsidies and grants - capital	44,393	1,370,399
Other subsidies and grants - capital	145	-
Total capital revenue	227,047	3,046,851
Total for Grants, Subsidies and Contributions	9,048,038	7,748,304

DIAMANTINA SHIRE COUNCIL

Notes to the Financial Statements

For the Year Ended 30 June 2023

	30 June 2023	30 June 2022
	\$	\$

Grant income under AASB 15

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied. The performance obligations are varied based on the the nature of each agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others. Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract. Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

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, Council presents the work in progress as a contract asset, unless the rights to that amount of consideration are unconditional, in which case Council recognises a receivable. When an amount of consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

Grant income under AASB 1058

Assets arising from grants in the scope of AASB 1058 is recognised at the assets fair value when the asset is received. Councils considers whether there are any related liability equity items associated with the asset which are recognised in accordance with the relevant accounting standard. Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

Capital grants

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

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

	2023		2022	
	Revenue recognised at a point in time	Revenue recognised over time	Revenue recognised at a point in time	Revenue recognised over time
Grants, Subsidies and Contributions	8,138,084	909,953	4,701,453	3,046,851

(d) Contract balances

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

	30 June 2023	30 June 2022
	\$	\$
Contract assets	<u>800,760</u>	<u>587,756</u>
Contract liabilities		
Funds received upfront to construct Council controlled assets	361,887	372,662
Non-capital performance obligations not yet satisfied		
Non capital performance obligations	<u>1,653,206</u>	<u>-</u>
	<u>2,015,093</u>	<u>372,662</u>

Revenue recognised that was included in the contract liability balance at the beginning of the year

Funds received upfront to construct Council controlled assets	10,775	676,445
Non capital performance obligations	-	1,304,360

Satisfaction of contract liabilities

The contract liabilities in relation to capital grants relate to funding received prior to the work being performed since revenue is recognised as Council constructs the assets. The contract liability in relation to non-capital funding relates to the flood damage restoration program which is currently in progress. Council expects to recognise the contract liability as income in the next 1 to 2 years.

Significant changes in contract liabilities

Significant movements in contract assets and contract liabilities that have occurred during the year relate to the timing of work (for example, timing of flood damage program) and the value of monies received in advance (for example, flood damage advance payments and initial milestones received for major capital projects).

DIAMANTINA SHIRE COUNCIL

Notes to the Financial Statements For the Year Ended 30 June 2023

		30 June 2023	30 June 2022
		\$	\$
5 Employee Benefits			
Employee benefit expenses are recorded when the service has been provided by the employee.			
Total staff wages and salaries		4,560,425	5,492,949
Councillors' remuneration		355,124	341,483
Annual, sick and long service leave entitlements		890,854	464,543
Superannuation	19	525,644	542,784
		<u>6,332,046</u>	<u>6,841,759</u>
Other employee related expenses		200,255	49,535
		<u>6,532,302</u>	<u>6,891,295</u>
Less: capitalised employee expenses		<u>(244,322)</u>	<u>(210,775)</u>
		<u>6,287,979</u>	<u>6,680,520</u>

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

	2023	2022
Total Council employees at the reporting date:		
Elected members	5	5
Administration staff	37	28
Depot and outdoors staff	39	25
Total full time equivalent employees	<u>81</u>	<u>58</u>

6 Materials and Services

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

Advertising and Marketing	-	73
Audit of annual financial statements by the Auditor-General of Queensland	71,899	59,750
Other audit fees - Internal audit and other services	280,774	99,827
Communication and Information technology	145,224	252,255
Community Services	1,608,209	1,453,371
Donations Paid	181,794	124,735
Contract and Recoverable Works	4,765,038	4,308,268
Road Maintenance Services	869,762	626,945
Other Materials and Services	2,887,251	2,193,271
Fleet Services	2,409,063	2,275,054
Infrastructure Services	2,284,447	5,826,544
Revaluation of land held in inventory	-	12,875
	<u>15,503,462</u>	<u>17,233,170</u>

Total audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial statements are \$64,000 (2022: \$60,000)

7 Capital Income/(Expenses)

Gain (loss) on the disposal of non-current assets		
Proceeds from the sale or write down of non-current assets	1,255,599	-
Less: book value of non-current assets disposed of	<u>(975,814)</u>	<u>(202,396)</u>
	<u>279,785</u>	<u>(202,396)</u>
Proceeds from the sale of Council owned land	-	50,721
Less: carrying value of land held for sale	<u>-</u>	<u>(68,700)</u>
	<u>-</u>	<u>(17,979)</u>
Total capital income/(expenses)	<u>279,785</u>	<u>(220,375)</u>

DIAMANTINA SHIRE COUNCIL

Notes to the Financial Statements

For the Year Ended 30 June 2023

	30 June 2023	30 June 2022
	\$	\$
8 Cash and Cash Equivalents		
Cash and cash equivalents in the statement of cashflows includes cash on hand, all cash and cheques receipted but not banked at the year end, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject an insignificant risk of changes in value.		
Cash at bank and on hand	7,820,411	1,606,731
Deposits at call	11,774,285	14,384,683
Balance per Statement of Cash Flows	<u>19,594,695</u>	<u>15,991,414</u>
Less: externally imposed restrictions	(i) 2,015,093	372,662
Unrestricted cash	<u>17,579,602</u>	<u>15,618,752</u>
Councils cash and cash equivalents are subject to a number of external restrictions that limit amounts available for discretionary or future use. These include:		
(i) Externally imposed expenditure restrictions at reporting date relate to the following cash assets:		
Unspent government grants and subsidies	<u>2,015,093</u>	<u>372,662</u>
Total restricted cash	<u>2,015,093</u>	<u>1,256,799</u>

Trust funds held for outside parties

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

Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities	30,341	31,666
	<u>30,341</u>	<u>31,666</u>

9 Receivables

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

The collectability of receivables is assessed periodically and if there is objective evidence that Council will not be able to collect all amounts due, the carrying amount is reduced if impairment.

If an amount is recovered in a subsequent period it is recognised as revenue.

As Council has the power under the *Local Government Act 2009* to sell an owner's property to recover outstanding rate debts, Council will only impair rate receivables when outstanding debt exceeds unimproved capital values

Current

Rateable revenue and utility charges	13,643	(20,310)
Other debtors	454,373	755,300
Less loss allowance	-	-
	<u>468,016</u>	<u>734,990</u>

10 Inventories

Current

Inventories held for distribution:

Stores and raw materials	1,505,289	1,408,570
Land held for resale	-	410,125
	<u>1,505,289</u>	<u>1,818,695</u>

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

Land acquired by Council with the intention of reselling it (with or without further development) is classified as inventory. This land is valued at the lower of cost or net realisable value. As an inventory item, this land held for resale is treated as a current asset for the portion expected to be sold within the next 12 months.

DIAMANTINA SHIRE COUNCIL

Notes to the Financial Statements

For the Year Ended 30 June 2023

11(a) Property, Plant and Equipment

30 June 2023

Basis of Measurement Fair value category	Fair Value Level 2	Fair Value Level 3	Cost	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	WIP Cost	Total	Note
Asset Values											
Opening gross value as at 1 July 2022	2,895,436	62,006,591	22,287,354	113,895,242	9,316,620	5,034,962	32,419,561	1,168,843	2,563,992	249,024,611	
Additions at cost	-	-	482,758	-	-	-	-	-	-	3,046,750	
Disposals	-	-	(2,466,245)	-	-	-	-	-	-	(2,466,245)	7
Transfer from Inventory	410,125	-	-	-	-	-	-	-	-	410,125	
Transfer to Inventory	-	-	-	-	-	-	-	-	-	-	
Revaluation adjustment to asset revaluation surplus	-	-	-	8,781,323	566,451	306,126	-	-	-	9,653,900	
Revaluation adjustment to P&L	-	-	-	287,873	-	-	-	-	-	288,779	
Transfers from WIP	-	1,036,565	-	-	-	-	-	-	(1,611,217)	13,238	
Other transfers and adjustments	-	-	-	-	-	-	-	-	13,238	-	
Closing gross value as at 30 June 2023	3,305,561	63,043,156	20,303,866	122,964,438	9,883,070	5,341,088	32,706,340	2,134,856	259,682,378	259,682,378	

Accumulated Depreciation and Impairment

Opening balance as at 1 July 2022	-	23,321,584	8,170,179	34,170,474	3,564,188	1,428,974	6,245,894	-	-	76,901,291	
Depreciation expense	-	1,436,266	1,332,644	2,437,115	151,370	71,133	926,817	-	-	6,355,349	
Accumulated depreciation on disposals	-	-	(1,490,432)	-	-	-	-	-	-	(1,490,432)	
Revaluation adjustment to asset revaluation surplus	-	-	-	2,814,183	226,512	90,529	-	-	-	3,131,224	
Transfer between classes	-	-	-	-	-	-	-	-	-	-	
Accumulated depreciation as at 30 June 2023	-	24,757,853	8,012,391	39,421,772	3,942,070	1,590,635	7,172,711	-	-	84,897,432	
Written down value 30 June 2023	3,305,561	38,285,303	12,291,475	83,542,666	5,941,000	3,750,453	25,533,629	2,134,856	-	174,784,946	

Range of estimated useful life in years

Additions comprise:

	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Not Depreciated	25-100 yrs	1 - 50 yrs	10 - infinite yrs	20-100 yrs	15-150 yrs	10-150 yrs	WIP		
Renewals	-	1,860	-	-	-	-	-	89,555	-	91,415
Other additions	74,827	202,789	502,976	2,106,631	1,047	-	67,095	-	-	2,955,336
Total additions	74,827	204,649	502,976	2,106,631	1,047	-	156,650	-	-	3,046,750

DIAMANTINA SHIRE COUNCIL

Notes to the Financial Statements
For the Year Ended 30 June 2023

11(b) Property, Plant and Equipment

30 June 2022

Basis of Measurement

Fair value category

Asset Values

Opening gross value as at 1 July 2021

Additions at cost

Disposals

Transfer from Inventory

Transfer to Inventory

Revaluation adjustment to asset revaluation surplus

Revaluation adjustment to P&L

Transfers from WIP

Other transfers and adjustments

Closing gross value as at 30 June 2022

Accumulated Depreciation and Impairment

Opening balance as at 1 July 2021

Depreciation expense

Accumulated depreciation on disposals

Revaluation adjustment to asset revaluation surplus

Transfer between classes

Accumulated depreciation as at 30 June 2022

Written down value 30 June 2022

Range of estimated useful life in years

Note	Land		Buildings		Plant and Equipment		Road, Drainage and Bridge Network		Water Infrastructure		Sewerage Infrastructure		Other Structures		WIP		Total
	Fair Value Level 2	Fair Value Level 3	Fair Value Level 3	Cost	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Fair Value Level 3	Cost	Cost	
	\$ 2,645,700	\$ 53,919,894	\$ 19,497,471	\$ 19,497,471	\$ 107,371,093	\$ 8,707,121	\$ 4,705,572	\$ 25,748,492	\$ 3,320,516	\$ 3,320,516	\$ 3,320,516	\$ 3,320,516	\$ 3,320,516	\$ 3,320,516	\$ 3,320,516	\$ 3,320,516	\$ 225,915,859
7				2,854,133											1,628,171		4,482,304
	240,800	(84,999)	(121,678)										(210,722)				(427,399)
																	240,800
		7,534,504			6,446,900	609,499			329,390	4,061,690							18,981,983
	8,936	647,191	57,429		77,249					2,820,102					(9,610,907)		(0)
															(168,937)		(168,937)
	2,895,436	62,006,581	22,287,354		113,895,242	9,316,620			5,034,962	32,419,561					1,168,843		249,024,609
		19,355,758	7,068,471		29,848,937	3,190,397			1,260,796	4,887,990							65,622,348
		1,347,160	1,163,131		2,275,481	141,291			66,498	705,217							5,698,778
7		(50,264)	(61,422)							(113,318)							(225,004)
		2,668,930			2,046,056	232,500			101,660	756,004							5,895,170
		23,321,584	8,170,179		34,170,474	3,564,188			1,428,974	6,245,894							76,901,290
	2,895,436	38,685,007	14,117,174		79,724,768	5,752,431			3,605,989	26,173,668					1,168,843		172,123,318
	Not/Depreciated	25-100 yrs	1 - 50 yrs	10 - infinite yrs	20-100 yrs	15-150 yrs	10-150 yrs										
	\$ -	\$ 294,016	\$ -	\$ 66,107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 373,828
	-	837,638	2,871,300	56,614	-	-	-	-	-	342,923	-	-	-	-	-	-	4,108,476
	-	1,131,655	2,871,300	124,721	-	-	-	-	-	354,628	-	-	-	-	-	-	4,482,304

Additions comprise:

Renewals

Other additions

Total additions

DIAMANTINA SHIRE COUNCIL

Notes to the Financial Statements

For the Year Ended 30 June 2023

11 Property, Plant and Equipment (continued)

(c) Recognition

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

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

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

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

(d) Measurement

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

Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including inwards freight, architect's fees and engineering design fees and all other establishment costs. Direct labour and materials and an appropriate proportion of overheads incurred in the acquisition or construction of assets are also included in their cost.

(e) Depreciation

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

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

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

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

DIAMANTINA SHIRE COUNCIL

Notes to the Financial Statements

For the Year Ended 30 June 2023

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

Key judgements and estimates:

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

(f) Impairment

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

(g) Capital work in progress

The cost of property, plant and equipment being constructed by Council includes the cost of purchased services, materials, direct labour and an appropriate portion of labour on-costs.

(h) Valuation

(i) Valuation Processes

Key judgements and estimates:

Some of the Council's assets and liabilities are measured at fair value for financial reporting purposes. In estimating the fair value of an asset or a liability, the Council uses market-observable data to the extent it is available and other inputs as necessary.

Council's valuation policies and procedures are set by the executive management team led by the Chief Executive Officer. They are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information.

Non-current physical assets measured at fair value are revalued, where required, so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging professionally qualified external valuers or suitably qualified internal staff to determine the fair value for each class of property, plant and equipment assets at least once every 5 years. This process may involve physically sighting a representative sample of Council's assets and making assessments of the condition of the assets at the date of inspection.

In the intervening years, Council will assess the assets by utilising a combination of internal and external sources of information, as appropriate, in a structured manner in order to determine if there has been any potential material movement in the fair value of assets. Where movement is indicated the relevant assets will be revalued by indexation or do a desktop valuation as appropriate.

In accordance with AASB 13 fair value measurements are categorised on the following basis:

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

There have been no transfers between levels of the hierarchy during the year.

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

DIAMANTINA SHIRE COUNCIL

Notes to the Financial Statements

For the Year Ended 30 June 2023

(ii) Valuation techniques used to derive fair values

Asset class and fair value hierarchy	Valuation approach	Last comprehensive valuation date	Valuer engaged	Key assumptions and estimates	Index applied
Land (level 2)	Market	30 June 2021	AssetVal	The following factors have influenced the fair value of Council's land assets: - Current zoning - Sale prices per square metre (database of recent sales), adjusted for differences in key attributes such as property size)	No indexation has been applied to this class in 2022 or 2023.
Buildings and other structures (level 3)	Current replacement cost	30 June 2021	AssetVal	Building and other infrastructure assets are considered of a specialist nature and did not meet the criteria for a Market approach, and Fair Value was measured on the basis of a Cost Approach (Level 3). Each asset has been disaggregated into significant components which exhibit different useful lives. For example, structure, roof, floor and services. Useful lives are based on typical asset lifecycles based on past experience and industry benchmarks. The most significant input into this valuation approach is unit rates for construction as at the comprehensive revaluation date (drawn from industry standard cost guides, costs from recent Council projects). Asset dimensions, construction materials and standards drive the resulting calculation of replacement cost which is then adjusted for differences in key attributes such as asset condition, physical and functional deterioration, and functional and economic obsolescence. The remaining useful life has been determined with regard to physical deterioration, and management and the valuer's expectation of remaining service potential of the asset. Where site inspections are not possible the remaining useful life was calculated on an age basis after taking into consideration current and planned maintenance records.	Construction and other relevant costs indices have increased since the date of the last comprehensive revaluation. Accordingly, Council applied indexation of 14% to this class in 2022. As the residual indexation was below 5% in FY23, no further indexation has been recorded.
Road, drainage and bridge network (level 3)	Current replacement cost	30 June 2021	AssetVal	Road assets are differentiated by physical characteristics (i.e. Road, Culverts, Footpaths, Kerb & Channel). Road segments are then compartmented into formation, pavement and seal (where applicable). Useful lives are based on typical asset lifecycles based on past experience and industry benchmarks. The most significant input into this valuation approach is unit rates for construction as at the comprehensive revaluation date (drawn from industry standard cost guides, costs from recent Council projects). Asset dimensions, construction materials and standards drive the resulting calculation of replacement cost which is then adjusted for differences in key attributes such as asset condition, physical and functional deterioration, and functional and economic obsolescence. The remaining useful life has been determined with regard to physical deterioration, and management and the valuer's expectation of remaining service potential of the asset. Where site inspections are not possible the remaining useful life was calculated on an age basis after taking into consideration current and planned maintenance records.	Construction and other relevant costs indices have increased since the date of the last comprehensive revaluation. Accordingly, Council applied indexation of 6% to this class in 2022 and 7.71% in 2023.
Water infrastructure (level 3)	Current replacement cost	30 June 2021	AssetVal	Each asset has been disaggregated into significant components which exhibit different useful lives. For example pipework, structures, pumps and electrical components. Useful lives are based on typical asset lifecycles based on past experience and industry benchmarks. The most significant input into this valuation approach is unit rates for construction as at the comprehensive revaluation date (drawn from industry standard cost guides, costs from recent Council projects). Asset dimensions, construction materials and standards drive the resulting calculation of replacement cost which is then adjusted for differences in key attributes such as asset condition, physical and economic obsolescence. The remaining useful life has been determined with regard to physical deterioration, and functional and economic obsolescence, and management and the valuer's expectation of remaining service potential of the asset. Where site inspections are not possible the remaining useful life was calculated on an age basis after taking into consideration current and planned maintenance records.	Construction and other relevant costs indices have increased since the date of the last comprehensive revaluation. Accordingly, Council applied indexation of 7% to this class in 2022 and 6.08% in 2023.
Sewerage infrastructure (level 3)	Current replacement cost	30 June 2021	AssetVal	Each asset has been disaggregated into significant components which exhibit different useful lives. For example pipework, structures, pumps and electrical components. Useful lives are based on typical asset lifecycles based on past experience and industry benchmarks. The most significant input into this valuation approach is unit rates for construction as at the comprehensive revaluation date (drawn from industry standard cost guides, costs from recent Council projects). Asset dimensions, construction materials and standards drive the resulting calculation of replacement cost which is then adjusted for differences in key attributes such as asset condition, physical and economic obsolescence. The remaining useful life has been determined with regard to physical deterioration, and functional and economic obsolescence, and management and the valuer's expectation of remaining service potential of the asset. Where site inspections are not possible the remaining useful life was calculated on an age basis after taking into consideration current and planned maintenance records.	Construction and other relevant costs indices have increased since the date of the last comprehensive revaluation. Accordingly, Council applied indexation of 7% to this class in 2022 and 6.09% in 2023.

DIAMANTINA SHIRE COUNCIL
Notes to the Financial Statements
For the Year Ended 30 June 2023

	30 June 2023	30 June 2022
	\$	\$
12 Trade and Other Payables		
Creditors are recognised upon receipt of the goods or services ordered as the amount owed. Amounts owing are unsecured and are generally settled on 30 day terms.		
Current		
Creditors	1,591,107	1,202,076
Prepaid rates	7,131	366
Accrued wages and salaries	70,141	76,090
Other creditors and accruals	101,814	35,245
	<u>1,770,193</u>	<u>1,313,777</u>

13 Provisions

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

Short-term benefits which are expected to be wholly settled within 12 months are calculated on wages and salary levels which are expected to be paid and includes related employee oncosts. As Council does not have an unconditional right to defer settlement of annual leave beyond 12 months, annual leave is classified as a current liability.

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

Current		
Annual leave	360,280	444,030
Long service leave - current	112,561	160,007
Sick leave	167,308	289,733
	<u>640,149</u>	<u>893,770</u>
Non-Current		
Long service leave - non-current	152,088	252,359
	<u>152,088</u>	<u>252,359</u>

14 Borrowings

Borrowings are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial recognition these liabilities are measured at amortised cost at date of reporting. Principal and interest repayments are made quarterly in arrears.

All borrowings are in Australian dollar denominated amounts and carried at amortised cost, interest being expensed as it accrues. No interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary between 15 June 2036 to 15 June 2042. There have been no defaults or breaches of the loan agreement during the period.

In accordance with the *Local Government Regulation 2012* Council adopts an annual debt policy that sets out Council's planned borrowings for the next ten years. Council's current policy is to only borrow for capital projects and for a term no longer than the expected life of the asset. Council also aims to comply with the Queensland Treasury Corporation's borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times.

Current		
Loans Queensland Treasury Corporation - current	141,565	168,465
	<u>141,565</u>	<u>168,465</u>
Non-Current		
Loans Queensland Treasury Corporation - non-current	2,479,141	2,616,839
	<u>2,479,141</u>	<u>2,616,839</u>
Queensland Treasury Corporation		
Opening balance	2,785,304	1,992,947
Drawdown of new borrowings	-	1,000,000
Principal repayments	(164,598)	(207,643)
Book value at period end	<u>2,620,706</u>	<u>2,785,304</u>

The QTC loan market value at the reporting date was \$2,423,174 (2022: \$2,660,065). This represents the value of the debt if the Council repaid it at that date. As it is the intention of the Council to hold the debt for its term, no provision is required to be made in these accounts.

Unsecured borrowings are provided by the Queensland Treasury Corporation. The Council does not have a bank overdraft facility.

DIAMANTINA SHIRE COUNCIL
Notes to the Financial Statements
For the Year Ended 30 June 2023

30 June 2023 30 June 2022
 \$ \$

15 Leases

Council as a lessee

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term. Council has not identified any other leases in scope of AASB 16 which are not covered by the aforementioned exceptions.

Leases at significantly below market value / concessionary leases:

Council has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

Council as a lessor

When Council is a lessor, the lease is classified as either an operating or finance lease at inception date, based on whether substantially all of the risks and rewards incidental to ownership of the asset have been transferred to the lessee. If the risks and rewards have been transferred then the lease is classified as a finance lease, otherwise it is an operating lease.

The lease income is recognised on a straight-line basis over the lease term.

Council derives rental income from houses leased to staff and members of the community. These houses are classified as property, plant and equipment in Note 11 as the assets are not held predominately for rental or capital growth purposes, rather to provide essential accommodation to Council staff and members of the community.

Property income	517,696	565,665
Direct operating expenses from property that generated rental income	602,780	550,520

Due to the high occupancy rates and minimal variability in rental amounts, the property income disclosed above approximates the expected minimum rent receipts in a 12 month cycle.

16 Asset Revaluation Surplus

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

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

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

Movements in the asset revaluation surplus were as follows:

	Balance 1 July 2022	Increases / (Decreases)	Balance 30 June 2023	Balance 30 June 2022
The closing balance of the asset revaluation surplus is comprised of the following asset classes:				
Land	-	-	-	-
Buildings	18,186,073	-	18,186,073	18,186,073
Other Structures	10,681,495	-	10,681,495	10,681,495
Road, drainage and bridge network	62,410,542	5,967,140	68,377,682	62,410,542
Water	2,649,908	339,939	2,989,847	2,649,908
Sewerage	1,882,364	215,597	2,097,961	1,882,364
	<u>95,810,383</u>	<u>6,522,676</u>	<u>102,333,059</u>	<u>95,810,383</u>

DIAMANTINA SHIRE COUNCIL
Notes to the Financial Statements
For the Year Ended 30 June 2023

	30 June 2023	30 June 2022
	\$	\$
17 Commitments For Expenditure		
Capital commitments		
Contractual commitments at end of financial year but not recognised in the financial statements are as follows. Contractual commitments are expected to be settled within 12 months.		
Infrastructure and asset management		-
Road infrastructure	-	479,546
Plant acquisitions	206,143	726,130
	<u>206,143</u>	<u>1,205,676</u>

18 Contingent Liabilities

Details and estimates of maximum amounts of contingencies and agreements are as follows:

Local Government Mutual

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

As at 30 June 2022 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

Local Government Workcare:

The Diamantina Shire Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$231,614.12.

Department of Housing

Diamantina Shire Council has a Capital Funding Agreement with the Department of Housing for 12 properties in Bedourie and Birdsville. Under the Agreement, Council acquires a portion of equity in each property each year. Council then has the option of either paying out the contingent liability amount or pooling equity on a particular property to acquire full ownership. At 30 June 2023, the contingent liability amounted to \$1,531,338.

19 Superannuation

Council contributes to the LGIAsuper previously known as the Local Government Superannuation Scheme (Qld) (the scheme). Brighter Super is a Multiemployer Plan as defined in Australian Accounting Standard AASB 119 *Employee Benefits*. The scheme has a number of elements including defined benefits funds and an accumulated benefits fund. Council does not have any employees who are members of the defined benefits fund and so it is not exposed to the obligations, assets or costs associated with these funds. Council has employees who are members of the accumulated benefits fund.

The amount of superannuation contributions paid by Diamantina Shire Council to the superannuation scheme in this period for the benefit of employees was:

5	<u>525,644</u>	<u>542,784</u>
---	----------------	----------------

DIAMANTINA SHIRE COUNCIL
Notes to the Financial Statements
For the Year Ended 30 June 2023

	30 June 2023	30 June 2022
	\$	\$
20 Transactions with Related Parties		
Council did not have any subsidiaries, transactions with associates or transactions with joint ventures.		
(a) Transactions with key management personnel (KMP)		
KMP include the Mayor, Councillors, Council's Chief Executive Officer, Director of Corporate Services, Director of Community and Economic Development and Director of Infrastructure Services.		
Short-term employee benefits (*)	1,042,759	1,106,278
Long-term benefits	-	10,377
Post-employment benefits	78,962	96,890
	<u>1,121,721</u>	<u>1,213,545</u>

(*) During the financial year, Council also paid amounts totalling \$438,962 to Peak Services for Executive staff engaged in acting roles.

(b) Transactions with related parties

Other related parties include the close family members of KMP and any entities controlled or jointly controlled by KMP or their close family members. Close family members include a spouse, child and dependent of a KMP or their spouse. Details of transactions between Council and other related parties are disclosed below.

(i) All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the Award for the job they perform. The council employs 81 staff of which 4 are close family members of key management personnel.

Employee expenses for close family member of key management personnel	117,669	214,708
Purchases of materials and services from other related parties	678,773	808,207
	<u>796,442</u>	<u>1,022,915</u>

(ii) The Council purchased the following material and services from entities that are controlled by members of key management personnel. All purchases were at arm's length and were in the normal course of council operations:

Details of materials and services purchased

Transport services	494,549	719,582
Supplies and materials	184,224	28,050
Other	-	60,575
	<u>678,773</u>	<u>808,207</u>

(c) Outstanding balances

There were no material balances outstanding at the end of the reporting period in relation to transactions with related parties (2022 nil).

During the course of the financial year, an administrative error resulted in Councillors being paid in excess of remuneration rates approved by the Queensland Local Government Remuneration Commission by \$41,913.33.

The error was identified after the end of the financial year so a receivable will be raised in FY24 to recognise the overpayment which Councillors will repay.

21 Reconciliation of Net Result for the Year to Net Cash Inflow (Outflow) From Operating Activities

Net result (2022: restated as per Note 24)	(2,205,500)	(2,099,063)
Non-cash items:		
Depreciation	6,355,349	5,698,778
Write off WIP to P&L	(13,240)	151,104
Investing and development activities (non-cash):		
Net loss/(gain) on disposal of plant and equipment	(279,785)	220,375
Capital grants and contributions	(251,253)	(3,409,976)
	<u>5,811,070</u>	<u>2,660,281</u>
Changes in operating assets and liabilities:		
(Increase) / decrease in receivables	266,974	867,339
(Increase) / decrease in inventory	(96,719)	(150,920)
(Increase) / decrease in contract assets	(213,004)	1,907,480
Increase / (decrease) in payables	456,416	618,885
Increase / (decrease) in contract liabilities	1,642,431	(1,608,143)
Increase / (decrease) in provisions	(353,891)	8,130
	<u>1,702,207</u>	<u>1,642,771</u>
Net cash inflow from operating activities	<u>5,307,777</u>	<u>2,203,989</u>

Refer Note 14 for reconciliation of liabilities arising from financing activities.

22 Events after the Reporting Period

There were no material adjusting events or non-adjusting events after reporting date.

DIAMANTINA SHIRE COUNCIL

Notes to the Financial Statements

For the Year Ended 30 June 2023

23 Financial Instruments

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

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

The Council minimised its exposure to financial risk in the following ways:

- Investments in financial assets are only made where those assets are with a bank or other financial institution in Australia.
- The Council does not invest in derivatives or other high risk investments.
- When the Council borrows, it borrows from the Queensland Treasury Corporation (QTC) unless another financial institution can offer a more beneficial rate, taking into account any risk. Borrowing by the Council is constrained by the provisions of the *Statutory Bodies Financial Agreements Act 1982*.

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

Credit Risk

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

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

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

The Council is exposed to credit risk through its investments with the QTC and deposits held with banks or other financial institutions. The QTC Cash Fund is an asset management portfolio that invests with a wide variety of high credit rating counterparties. Deposits are capital guaranteed. Other investments are held with highly rated and regulated banks and whilst not capital guaranteed, the likelihood of a credit failure is remote.

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

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

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

Liquidity Risk

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

The Council manages its exposure to liquidity risk by maintaining sufficient undrawn facilities, both short and long term, to cater for unexpected volatility in cash flow. These facilities are disclosed in the borrowings Note 14. There are no additional facilities or lines of credit available.

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

	0 to 1 year	1 to 5 years	Over 5 years	Total Contractual Cash Flows	Carrying Amount
	\$	\$	\$	\$	\$
2023					
Trade and Other Payables	1,591,107	-	-	-	1,591,107
Loans QTC	230,822	823,288	2,307,245	3,361,354	2,620,706
	<u>1,821,929</u>	<u>823,288</u>	<u>2,307,245</u>	<u>3,361,354</u>	<u>4,211,813</u>
2022					
Trade and Other Payables	1,202,076	-	-	1,202,076	1,202,076
Loans QTC	263,129	923,288	2,538,067	3,724,483	2,785,304
	<u>1,465,205</u>	<u>923,288</u>	<u>2,538,067</u>	<u>4,926,559</u>	<u>3,987,380</u>

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

Interest rate risk

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

The risk in borrowing is effectively managed by borrowing from financial institutions which provide access to a mix of floating and fixed funding sources such that the desired interest rate risk exposure can be constructed. Interest rate risk in other areas is minimal.

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

DIAMANTINA SHIRE COUNCIL

Notes to the Financial Statements

For the Year Ended 30 June 2023

24 Correction of prior period error

In preparing financial statements for the year ended 30 June 2023, Council identified an error in the calculation of contract assets previously reported for the year ended 30 June 2022. The error was identified as a result of new information being made available in relation to a completed project, which was not available at the time of preparing the financial statements for the year ended 30 June 2022. The additional information indicated Council had overstated the balance of contract assets. To correct this error, Council has adjusted the 2021/22 comparative figures in the Statement of Financial Position, Statement of Changes in Equity and applicable notes to the financial statements.

Adjustments impacting the financial statement line items for the 2021/22 comparative year are presented below:

	Actual 2022 \$'000	Adjustment 2022 \$'000	Restated Actual 2022 \$'000
Statement of Comprehensive Income (Extract)			
Revenue			
Capital grants, subsidies and contributions	5,187,755	(2,140,904)	3,046,851
Total revenue	29,889,075	(2,140,904)	27,748,171
Net result	41,841	(2,140,904)	(2,099,063)
Total comprehensive income	13,218,653	(2,140,904)	11,077,749
Statement of Financial Position (Extract)			
Current Assets			
Contract assets	2,728,660	(2,140,904)	587,756
Total assets	193,397,078	(2,140,904)	191,256,174
Net community assets	187,779,206	(2,140,904)	185,638,302
Community equity			
Retained surplus	91,968,823	(2,140,904)	89,827,919
Total community equity	187,779,206	(2,140,904)	185,638,302
Statement of Changes in Equity (Extract)			
Total comprehensive income for the year	41,841	(2,140,904)	(2,099,063)
Balance of retained surplus	91,968,823	(2,140,904)	89,827,919
Total equity	187,779,206	(2,140,904)	185,638,302

DIAMANTINA SHIRE COUNCIL

ANNUAL FINANCIAL STATEMENTS

For the Year Ended 30 June 2023

MANAGEMENT CERTIFICATE

For the Year Ended 30 June 2023

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

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

(i) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and

(ii) the general purpose financial statements, as set out on pages 1 to 22, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transaction for the financial year and financial position at the end of



Mayor

Cr. Robert Dare

Date: 31/01/2024



Acting Chief Executive Officer

Michelle Harrison

Date: 31/01/2024

DIAMANTINA SHIRE COUNCIL

Current Year Financial Sustainability Statement

For the Year Ended 30 June 2023

Measures of Financial Sustainability - How the measure is calculated		Actual	Target
Council's Performance at 30 June 2023 against any key financial ratio's and targets:			
Operating Surplus Ratio	Net Result (excluding capital items) divided by total operating revenue (excluding capital items)	(10.6)%	Between 0% and 10%
Asset Sustainability Ratio	Capital Expenditure on the replacement of assets (Renewals) divided by depreciation expense	1.8%	Greater than 90%
Net Financial Liabilities Ratio	Total liabilities less current assets divided by total operating revenue (Excluding Capital Items)	(59.4)%	Not Greater than 60%

Note 1 - Basis of Preparation

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2013*. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2023.

CERTIFICATE OF ACCURACY For the year ended 30 June 2023

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

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



Mayor

Cr. Robert Dare

Date: 31, 01, 2024



Acting Chief Executive Officer

Michelle Harrison

Date: 31, 01, 2024

DIAMANTINA SHIRE COUNCIL

Unaudited Long Term Financial Sustainability Statement
Prepared as at 30 June 2023

Measures of Financial Sustainability	How the Measure is Calculated	Target	Actual		Projected for the years ended									
			30 June 2023	30 June 2024	30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	
Operating Surplus Ratio	Net Profit (excluding capital items) divided by total operating revenue (excluding capital items)	Between 0% and 10%	(15.6)%	(14.4)%	(16.8)%	(15.8)%	(15.5)%	(14.3)%	(14.9)%	(14.0)%	(13.5)%	(13.1)%	(13.0)%	
Asset Sustainability Ratio	Capital Expenditure on the replacement of assets (Renewals) divided by replacement expense	Greater than 50%	1.8%	122.0%	76.0%	88.1%	88.4%	88.3%	84.1%	84.3%	83.7%	83.5%	84.5%	
Net Financial Liabilities Ratio	Total liabilities less current assets divided by total operating revenue (excluding capital items)	Not Greater than 60%	(63.4)%	(51.5)%	(46.8)%	(26.1)%	(29.4)%	(21.5)%	(18.9)%	(13.9)%	(9.8)%	(3.9)%	0.3%	

Diamantina Shire Council's Financial Management Strategy

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

CERTIFICATE OF ACCURACY

For the long-term financial sustainability statement prepared as at 30 June 2023

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

In accordance with section 21(2)(b) of the Regulation we certify that this long-term financial sustainability statement has been prepared in accordance with the Regulation.

Mayor  Acting Chief Executive Officer 

Date: 31/1/2024

Date: 31/01/2024