

2014

**ANNUAL
REPORT**

2015

QUEENSLAND'S CATEGORY 2 WATER AUTHORITIES

Summary of Annual Reports and Financial Statements



**Queensland
Government**



This publication has been compiled by Water Services Support of Operations Support, Department of Natural Resources and Mines.

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Introduction

As at 30 June 2015, there are 26 category 2 water authorities (water authorities) constituted under the *Water Act 2000* (the Water Act).

During the year, 10 water authorities were dissolved. On 2 October 2014, the following eight water authorities were dissolved by the Water Amendment Regulation (No. 2) 2014:

1. Cowley Drainage Board
2. East Euramo Drainage Board*
3. Marathon Bore Water Supply Board
4. Mourilyan Drainage Board
5. Orchard Creek Drainage Board*
6. Palmgrove Drainage Board
7. Riversdale-Murray Valley Water Management Board
8. Stagnant Creek Drainage Board.

*Upon dissolution, the East Euramo Drainage Board and Orchard Creek Drainage Board were amalgamated to form the Orchard Creek and East Euramo Drainage Board which continues in operation as a statutory authority.

On 18 February 2015, the following water authorities were dissolved by the Water and Other Legislation Amendment Regulation (No. 1) 2014:

1. North Burdekin Water Board
2. South Burdekin Water Board.

Upon dissolution, the North Burdekin Water Board and South Burdekin Water Board were amalgamated to form Lower Burdekin Water which continues in operation as a statutory authority.


The following four water authorities, while still statutory authorities at 30 June 2015, are scheduled to be dissolved in the first half of the 2015-16 financial year:

1. Crowley Vale Water Board
2. Pioneer Valley Water Board
3. Wanda Creek Drainage Board
4. Weengallon Water Authority.

Annual reporting for these water authorities will be via separate final reports submitted later in 2015 and will cover an extended final reporting period. As such, reporting on these water authorities is not included in this summary annual report.

Water authorities are statutory bodies under the *Financial Accountability Act 2009* (FA Act) and the *Statutory Bodies Financial Arrangements Act 1982*. In each financial year, water authorities are obliged to provide annual reports and audited financial statements to the Minister for Natural Resources and Mines (the Minister). The Minister is required to table in the Queensland Parliament either a copy of each water authority's annual report or a summary report for all water authorities.

This report is a summarised compilation of the individual annual reports produced by the water authorities for the financial year ending 30 June 2015. It provides information about the water authorities in general, as well as specific information about each water authority.



Copies of an individual water authority's annual report and audited financial statements are available either from the water authority itself or the Department of Natural Resources and Mines (the department).

From 1 July 2012, the obligations of small water authorities as statutory bodies under the FA Act significantly increased. A large number of water authorities have since transferred the provision of their functions away from a statutory body framework to an alternative institutional structure, or in the case of one water authority, to the local government whose authority area the water authority shared. A further group of water authorities, as outlined above, are currently in the process of either transferring the provision of their functions away from a statutory body framework to an alternative institutional structure, or amalgamating with related water authorities, aiming to gain efficiencies in meeting their increased legislative obligations. Other water authorities are committed to remaining in their current form as statutory bodies.

As at 30 June 2015, the department continues to liaise regularly with representatives of each water authority in addition to other key stakeholders, including relevant local governments. Water authorities electing to change form are currently actioning their preferred institutional changes. Meanwhile, all water authorities are progressing, as applicable, with meeting their new legislative obligations. The department will continue working alongside and actively supporting water authorities.

Nature of existing water authorities

Water authorities vary in size from those serving only a few landholders—where landholders share the cost and workload of maintaining the water infrastructure—to those that support several hundred properties, run a multi-million dollar budget and employ full-time staff.

Roles and objectives of water authorities

Water authorities provide services aligned to the government's objective of protecting the environment—such as ensuring sustainable management of natural resources—and other whole-of-government strategies.

Under section 569 of the Water Act, a water authority's main function is to carry out the water activities decided by the authority. If the authority has an authority area, its main function is to carry out the water activities for the authority area.

Water activities carried out by water authorities in rural Queensland may include water supply for domestic and stock purposes, and irrigation. Water authorities may also provide coordinated drainage systems in agriculturally productive areas.

Beyond maintaining and upgrading the infrastructure they control, water authorities may be involved in a variety of other projects including the implementation of sugar industry related water infrastructure projects and studies of local catchments.

The Great Artesian Basin Sustainability Initiative (GABSI), which is supported by state and federal government funding, has provided assistance to landholders in some bore water supply areas for rehabilitating bores and replacing open bore drains with polyethylene piping.



Management of water authorities

Each water authority is managed by a board of directors. Prospective directors are elected or nominated in accordance with the procedures prescribed by the Water Regulation 2000 (the regulation) or in the way approved by the chief executive, which contains the relevant provisions for the conduct of elections either by mail or at a meeting of ratepayers. Subsequent to the election or nomination of persons, all directors must be appointed by the Minister. A director continues holding office after the director's term ends, until a successor is appointed.

During 2014–15, a number of water authorities undertook elections due to the retirement or resignation of directors, or directors otherwise reaching the end of their appointed terms.

The contact person for each water authority as at 30 June 2015 is listed in this report on pages 19–29. Beyond this date, please contact the department for information.

Location of authority areas

Figure 1 shows the location of the authority area for each of the 26 water authorities operating as at 30 June 2015.

The authority areas are grouped according to one of four water authority functions—bore water supply, drainage, group irrigation or rural water supply.

Table 1 lists the water authorities in alphabetical order alongside the administrative plan reference number for the authority areas and relevant local government(s) for each of their authority areas.

Figure 1 – Location of water authority areas

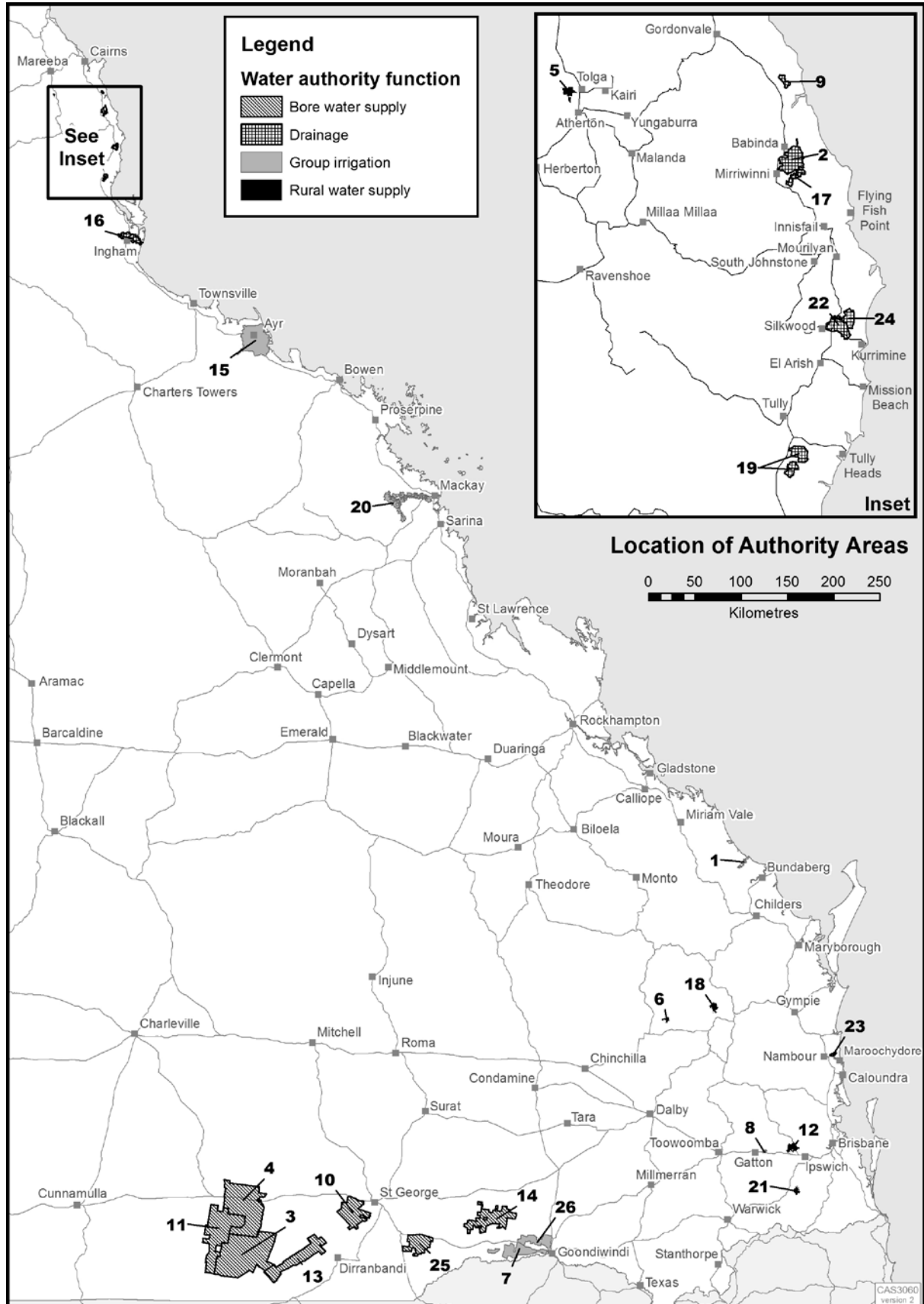


Table 1 – Administrative plan reference number and relevant local government authority area of each water authority

Map Index	Water Authority	Administrative Plan Ref. Number	Local government
1	Avondale Water Board	AP4014	Bundaberg Regional
2	Babinda Swamp Drainage Board	AP4045	Cairns Regional
3	Bollon South Water Authority	AP6513	Balonne Shire
4	Bollon West Water Authority	AP7351	Balonne and Maranoa Shire
5	Bones Knob Water Board	AP4016	Tablelands Regional
6	Brigooda Water Board	AP4018	South Burnett Regional
7	Callandoon Water Supply Board	AP4019	Goondiwindi Regional
8	Crowley Vale Water Board	AP4022	Lockyer Valley Regional
9	East Deeral Drainage Board	AP4047	Cairns Regional
10	Eugun Bore Water Authority	AP7343	Balonne Shire
11	Fernlee Water Authority	AP6941	Balonne and Paroo Shire
12	Glamorgan Vale Water Authority	AP22179	Somerset Regional and Ipswich City
13	Ingie Water Authority	AP7350	Balonne Shire
14	Kaywana Bore Water Board	AP13400	Goondiwindi Regional
15	Lower Burdekin Water	AP22327	Burdekin Shire
16	Lower Herbert Water Management Authority	AP4064	Hinchinbrook Shire
17	Matthews Road Drainage Board	AP4052	Cairns Regional
18	Merlwood Water Board	AP7342	South Burnett Regional
19	Orchard Creek and East Euramo Drainage Board	AP22324	Cassowary Coast Regional
20	Pioneer Valley Water Board	AP7345	Mackay Regional
21	Roadvale Water Board	AP4038	Scenic Rim Regional
22	Silkwood Drainage Board	AP4057	Cassowary Coast Regional
23	South Maroochy Drainage Board	AP4059	Sunshine Coast Regional
24	Wanda Creek Drainage Board	AP4061	Cassowary Coast Regional
25	Weengallon Water Authority	AP13399	Goondiwindi Regional and Balonne Shire
26	Yambocully Water Board	AP4044	Goondiwindi Regional



Operations

Staff

While the majority of the small water authorities did not employ any staff, some of the larger water authorities employed a small team (i.e. fewer than five) during the year. Lower Burdekin Water, which was created via the amalgamation of the former North and South Burdekin Water Boards and covers a substantial authority area, employed 17 staff on a full-time basis and one staff member on casual basis. No staff received a voluntary early retirement package during the 2014–15 year.

Open Data

Where available, information in relation to the below areas will be made publically accessible at the Government's Open Data website: www.data.qld.gov.au.

Consultancies

During the year, one water authority reported expenditure on consultancies for their works.

Overseas travel

Water authority directors did not travel overseas on water authority business during the year. Currently, as no member of a water authority has incurred overseas travel costs, no dataset exists.

Information systems and record keeping

Each water authority has established record management systems appropriate for its particular operations.

Public Sector Ethics Act

Members are reminded of their obligations when appointed to their respective water authorities and advised to access to the Department of the Premier and Cabinet's publication titled 'Welcome Aboard: A guide for members of Queensland Government Boards, committees and statutory authorities'. Further, compliance with the *Public Sector Ethics Act 1994* requires water authorities to have in place a Code of Conduct. Water authorities have been undergoing significant reforms and while some are yet to formally adopt codes of conduct, these are to be developed and adopted in the coming year. It is noted however that of those that have not yet formally adopted a code of conduct, the majority are in the process of moving to alternative institutional structures.



Public interest disclosures

Water authorities are no longer required to report on any Public Interest Disclosures (PIDs) made to them in their annual reports. Instead, water authorities are to log any PIDs with the Queensland Ombudsman with the assistance, as required, of the department.

However, under section 28(2) of the *Public Interest Disclosure Act 2010*, water authorities must establish reasonable procedures for dealing with PIDs, publishing them on a publicly accessible website.

To assist in water authorities' fulfilment of this obligation, the department established such procedures which it hosts on a website of the department on behalf of water authorities.

Most water authorities report that their boards have adopted these procedures which are accessible at the following departmental website: www.dnrm.qld.gov.au

While a couple of water authorities are still to formally adopt these procedures, the department is advised that these water authorities are seeking to have the procedures adopted as soon as practicable.

Risk management and accountability

For the purpose of enabling the department to assess the financial viability of the water authorities at the end of a financial year, each water authority submits to the department:

- its financial statements
- a budget for the next financial year
- a notice of any proposed significant action
- a prudential assessment questionnaire
- an entity indebtedness statement.

Based on this information, the department conducts an annual risk management and governance assessment of these entities. From its latest assessment, the department found that water authorities have been prudent in managing their financial affairs and have adopted appropriate risk management strategies.

Audit committee

Water authority directors undertake the role of an audit committee by ensuring appropriate accounting standards are used for their respective water authority and that there is proper examination of their water authority's financial arrangements. Some water authorities also engage consultants to review their financial arrangements.

Machinery of government changes

The water authorities were not subject to any machinery-of-government changes during the year.



Financial operations

Internal audit

When required, the water authorities undertake internal audit functions. No issues were reported by any water authority for the year.

Outputs and performance measures

Water authorities are self-funding and therefore funding outputs and output performance measures are not applicable.

Remuneration of chairpersons and members

A director of a water authority who meets the eligibility requirements for remuneration is entitled to be paid the fees and allowances approved by the Minister under section 624 of the Water Act.

The scale of fees and allowances applicable is the scale approved by the then Minister for Natural Resources and Mines on 28 July 2014. As such, some water authorities that held meetings prior to this approval paid remuneration consistent with the previous approved fees and allowances.

The fees and allowances payable to chairpersons and directors during the financial year were consistent with the policy administered by the Department of the Premier and Cabinet titled, 'Remuneration procedures for part-time chairs and members of Queensland Government bodies'.

During the year, the total amount of daily meeting fees and allowances reported as paid by water authorities to chairpersons, was \$18 194. The total amount for meetings as paid to directors (exclusive of chairpersons) was \$49 615. Other expenses (including motor vehicle allowances, travelling expenses, and reasonable out-of-pocket expenses) paid by water authorities to chairpersons and directors totalled \$1 408.

A detailed breakdown of the meeting fees and allowances paid by each water authority is published at the Government's Open Data website.

Fees and allowances payable from 28 July 2014


From 28 July 2014, water authorities were able to increase the fees and allowances payable to their directors, if desired, to the following maximum rates as approved by the former Minister for Natural Resources and Mines on 28 July 2014:

Category 2 water authorities (other than Lower Burdekin Water)

- a meeting fee of \$390 for chairpersons and \$300 for directors, and half the fee if the meeting is of four hours duration or less.

Lower Burdekin Water

- a meeting fee of \$520 for chairpersons and \$400 for directors
- half the fee if the meeting is of four hours duration or less



In addition to the above meeting fees, all necessary and reasonable expenses incurred while travelling on approved board business and to attend meetings were payable as follows:

- economy class air travel
- domestic travelling allowances as per the Ministerial Directive No. 9/11, titled Domestic Travelling and Relieving Expenses, issued under the Public Service Act 2008 (the PS Act) and
- allowances for use of a private motor vehicle as per Ministerial Directive No. 14/10, titled Motor Vehicle Allowances, issued under the PS Act.

External scrutiny

Except for audits of the financial statements carried out by the Queensland Audit Office, no external auditor reviews of water authority operation occurred during the reporting period.

Summary of financial performance

The primary source of water authority funding during the year was from their respective ratepayers. As at 30 June 2015, five water authorities have a loan, all reporting they have the financial ability to service their debts.

Letters of compliance

The chairpersons of all water authorities have certified that their particular water authority's 2014–15 annual report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the Financial and Performance Management Standard 2009; and
- the detailed requirements set out in the Department of the Premier and Cabinet's publication, Annual report requirements for Queensland Government agencies (requirements for the 2014–15 reporting period).

Audit report information

Water authorities' financial data, as per their audited financial statements where available, is tabled at Appendix A. For those water authorities that submitted special purpose financial statements, the opening balance, total receipts, payments and closing balance are shown for each fund administered by each water authority. Separate financial statements are included for the water authorities that submitted general purpose financial statements.

Financial statements of 18 small water authorities are unaudited at time of printing; of these, one water authority is yet to submit financial statements to the department.

Unaudited financial statements are not included in this summary report in accordance with section 43(4) of the Financial and Performance Management Standard 2009.

Disclaimer of audit opinion for three water authorities

Financial statements of three water authorities received a 'disclaimer of audit opinion' from the Auditor-General. For two of these, the water authorities did not provide sufficient appropriate evidence to provide a basis for an audit opinion. This lack of evidence relates to the recognition and measurement of non-current assets in accordance with the applicable Australian accounting standards.

The basis for the remaining water authority to receive a disclaimer of audit opinion was that the water authority did not comply with the requirements of section 43(1) of the FPMS, nor have regard to the minimum reporting requirements published by Queensland Treasury and Trade. Subsequently, the water authority did not prepare general purpose financial statements in accordance with required accounting standards. The Auditor-General noted an additional lack of compliance in relation to this issue for one of the four water authorities to receive a disclaimer of audit opinion in relation to non-current assets.

These disclaimers of audit opinion are to be understood in the context of this financial year being only the third in which water authorities have been required to prepare general purpose financial statements, with many having limited financial and administrative capacity. While all water authorities have made strong efforts towards making a successful transition to accrual accounting, they have nonetheless experienced difficulties with this significant change to their accounting and reporting practices. Some water authorities are likely to continue to receive disclaimers of audit opinion while their asset reporting frameworks are updated in line with the new requirements.

Summary of independent audit reports

In accordance with section 40 of the *Auditor-General Act 2009*, the Auditor-General has certified for the financial statements of the one water authority to receive an unmodified audit opinion that in his opinion:

- the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects; and
- the financial report presents a true and fair view of the transactions of the water authority for the financial year 1 July 2014 to 30 June 2015 and of the financial position as at the end of that year, in accordance with the prescribed accounting policies.

Table 2 lists the date of completion of independent audit reports for the 2014–15 financial statements of this water authority, as well as for the three water authorities whose financial statements were issued with a disclaimer of opinion by the Auditor-General.

Table 2 – Date of completion of 2014-15 independent audit reports

Name of water authority	Date of independent audit report	Audit opinion issued
Bollon West Water Authority	31 August 2015	Disclaimer of opinion

Name of water authority	Date of independent audit report	Audit opinion issued
Brigooda Water Board	31 August 2015	Disclaimer of opinion
Silkwood Drainage Board	9 September 2015	Disclaimer of opinion
Yambocully Water Board	27 August 2015	Unmodified

Correction to summary of annual reports and financial statements 2013–14

Financial statements of 19 small water authorities for the 2013–14 financial year were unaudited at time of printing of the 2013–14 summary of annual reports and financial statements. Of these, financial statements of 18 water authorities have since been audited—provided at Appendix B—with statements of the Eugun Bore Water Authority for 2013–14 still to be received by the Queensland Audit Office at time of printing of this report. Additionally, financial statements for the Eugun Bore Water Authority for 2012–13 are still to be audited by the Queensland Audit Office as the remainder of required information was only recently received from the authority.

In issuing his reports on the financial statements of these 18 water authorities, the Auditor-General chose not to modify his audit opinion in relation to the financial statements of seven water authorities.

In relation to these seven water authorities, the Auditor-General certified in accordance with section 40 of the *Auditor-General Act 2009* that he had received all the information and explanations which he required; and in his opinion:

- the prescribed requirements in relation to the establishment and keeping of accounts had been complied with in all material respects; and
- the financial report presented a true and fair view, in accordance with the prescribed accounting standards—Reduced Disclosure Requirements, of the transactions of the water authority for the financial year 1 July 2013 to 30 June 2014 and of the financial position as at the end of that year.

In issuing his reports on the remaining 11 water authorities' financial statements, the Auditor-General issued a disclaimer of audit opinion in relation to the statements of eight water authorities, and a qualified audit opinion in relation to the statements of three water authorities.

In relation to the eight disclaimers of audit opinion issued, the water authorities did not provide sufficient appropriate evidence to provide a basis for an audit opinion. This lack of evidence relates to the recognition and measurement of non-current assets in accordance with the applicable Australian accounting standards. For some water authorities, the basis for the disclaimer of opinion was additionally that the water authority did not comply with the requirements of section 43(1) of the FPMS nor have regard to the minimum reporting requirements published by Queensland Treasury and Trade. Subsequently, the water authority did not prepare general purpose financial statements in accordance with required accounting standards.

For the three water authorities receiving a qualified audit opinion on their statements, the basis for the qualified audit opinion was noted as either the 'valuation of prior year assets' or 'valuation of assets' where sufficient appropriate evidence had not been presented by the water authority to demonstrate

that non-current assets had been appropriately measured or that associated balances were appropriate in accordance with the requirements of AASB 116 Property, Plant and Equipment, an accounting standard of the Australian Accounting Standards Board.

Completion of independent audit reports

The Auditor-General completed his independent audit reports on the 2013–14 financial statements for the 17 water authorities listed in table 3, at the dates shown in the table. These water authorities failed to meet the requirements of section 45(3) of the Financial and Performance Management Standard 2009 in relation to allowing the audit of their financial statements, and the report of the authorised auditor about the statements, to be completed within two months of the end of the financial year to which the statements relate. However, in issuing his reports on these water authorities' financial statements, the Auditor-General chose not to modify his audit opinion in relation to this matter.

Table 3 – Date of completion of 2013–14 independent audit reports

Name of water authority	Date of audit report	Audit opinion
Babinda Swamp Drainage Board	2 December 2014	Unmodified
Bones Knob Water Board	9 October 2014	Disclaimer of Opinion
Callandoon Water Supply Board	7 October 2014	Qualified Opinion
Crowley Vale Water Board	10 July 2015	Unmodified
East Deeral Drainage Board	2 December 2014	Unmodified
Fernlee Water Authority	2 October 2014	Disclaimer of Opinion
Glamorgan Vale Water Board	30 June 2015	Unmodified
Ingie Water Authority	17 October 2014	Disclaimer of Opinion
Kaywanna Bore Water Board	19 January 2015	Qualified Opinion
Lower Herbert Water Management Authority	21 October 2014	Unmodified
Matthews Road Drainage Board	2 December 2014	Unmodified
Merlwood Water Board	14 October 2014	Disclaimer of Opinion
Roadvale Water Board	28 November 2014	Unmodified
Silkwood Drainage Board	30 September 2014	Disclaimer of Opinion
South Maroochy Drainage Board	17 October 2014	Disclaimer of Opinion
Weengallon Water Authority	23 June 2015	Disclaimer of Opinion
Yambocully Water Board	2 October 2014	Qualified Opinion



Overview of operations and forward operations

The **Avondale Water Board** continued to pump and distribute water from the Kolan River to the irrigable land of its ratepayers. When required, it also provided untreated water to the Burnett Shire Council for its town water supply. The board maintained its pump stations, pipelines and metered outlets, and continued to finance these activities with rates levied during the year.

The board reports pumping a total of 1547 megalitres of water to its seven customers during the 2014–15 year, representing 34 per cent of its nominal allocation of 4500 megalitres. This figure represents a small reduction from last year where 48 per cent of the board's nominal allocation was pumped. The board cites better than average rainfall through the irrigation season of October to February as the main reason for the reduction in usage from last year, with the long term average rainfall for this period at approximately 113%.

The board saw a decrease in electricity cost during the financial year which can be directly attributed to the waiving of fixed costs on Tariff 66 as a result of the drought declaration for the Bundaberg region. However, now that the drought declaration has been revoked it is expected that the board's electricity costs will increase substantially for the coming year. Bundaberg Sugar Ltd has continued to provide secretarial services and maintenance management at no charge to the board in order to reduce its administrative costs. The board also reports that it replaced electrical control instrumentation at the Stage 1 pumps which follows repair works that were required last year due to the Australia Day 2013 floods.

In terms of the coming year, the board intends to continue to investigate any means to improve the maintenance requirements of the aging pipe infrastructure, and will review the possible requirement to establish an ongoing maintenance levy to ensure funds are available to meet maintenance costs in future.


The **Babinda Swamp Drainage Board** continued its provision of drainage services within its authority area, ensuring any necessary maintenance of its drainage works was undertaken. The board reports that neither capital works nor restoration works took place during the year. The board has also resolved to remain as a statutory body.

For the 2015–16 year, the board plans to continue ongoing maintenance of its drainage system and efficient administration of its operations. The board has given in principal agreement to Jaragun Pty Ltd with regards to a wetlands being constructed on Crown Land situated adjacent to the board's main drain. In principal agreement includes the diversion of some water to be used to fill the wetlands.

The **Bollon South Water Authority** continued to manage the reticulation of artesian bore water for stock and domestic use by the rural properties in its authority area throughout 2014–15. The board reports that services were delivered as planned with no adverse events affected the delivery of services or operations of the board.

For 2015–16, the board has no plans to borrow funds and will continue to efficiently manage its scheme for the benefit of its ratepayers. The board reports that its current rating system is sufficient to cover recurring expenses.

The **Bollon West Water Authority** continued throughout the year to supply water for stock and domestic use to its 12 rural ratepayers. The board reports no significant events occurring during the



year, with ongoing dry conditions in the authority area again having had little or no effect on the scheme's infrastructure or operations.

The board reports it has no proposed works for 2015–16, with sufficient funds and an effective rating structure to service expenses.

The **Bones Knob Water Board** continued during 2014–15 to supply water for domestic and stock purposes to its ratepayers across 25 properties within the surrounds of Bones Knob near the township of Tolga. The board reports that no capital works were undertaken during the reporting period.

The board anticipates that it will not be necessary to raise rates in the coming financial year. The board has no plans to borrow funds and will continue to maintain its existing pumps and pipeline to ensure ongoing supply throughout 2015–16.

The **Brigooda Water Board** continued to supply water to all scheme members for stock and domestic purposes within its authority area throughout the year. The board reports that it conducted regular inspections of its scheme's pipeline and pumps during the year, as usual.

The board has what it considers sufficient funds to cover all anticipated expenses for the 2015–16 year. It has no planned capital works for the coming year. The board is preparing to transition to a 'Closed Water Activity Agreement' and expects this process to be completed in early 2016.

The **Callandoon Water Supply Board** continued during 2014–15 to service 17 rural properties in its authority area, encompassing 36 667 hectares, of which 10 000 hectares are developed for irrigation.

The board reports that during the year the responsibility for the upkeep of the South Callandoon crossing has been transferred to the irrigator (currently Duddy Management) on whose land the crossing is situated, and the responsibility for upkeep of the Broomfield Bridge was also transferred to the irrigator (currently P. Campbell). The deck of Broomfield Bridge was repaired using a skin of reinforced concrete. Two small water harvesting events occurred during the year leading to some water being moved out of the creek, however there were no opportunities to harvest flood water. The 2014–15 season saw very little cotton grown as the ring tanks were near empty; wheat and sorghum crops were also small due to lack of rain.

In the coming year, the board will continue to maintain its water supply scheme to the ratepayers in its authority area.

The **East Deeral Drainage Board** continued during the 2014–15 financial year with its principal aim to provide a coordinated drainage system for the removal and disposal of excess water from agricultural lands, ensure continued maintenance of the existing drainage works, and provide proper administration. The board undertook regular drain inspections during the year, and reports that there were no extreme weather events to hinder its operations.

The board reports it has not undertaken any capital works programs during the reporting period, and has begun the process of transitioning away from a statutory authority to a 'closed water scheme agreement'. The board continues to address environmental issues with regards to chemical application and sediment loss.

The **Eugun Bore Water Authority** continued throughout 2014–15 to oversee the successful delivery of water services in its authority area. The board reports that assets generally performed as expected,

however it is currently dealing with a minor ongoing issue around the pressure devices on the electric pumps.

For the coming year, the board will continue to raise funds by charging rates. The board considers it has sufficient reserve funds to cover substantial unforeseen costs, and has therefore not proposed borrowing any funds. The board will also be investigating an alternative entity structure.

The **Fernlee Water Authority** maintained its development plan as a priority during the 2014–15 financial year now that the 'Queens Birthday Bore' decommissioning and rehabilitation scheme designed under the GABSI Program is complete. The existing stock water distribution systems received very little maintenance, and the board has no plans to change the capital works policy. The board cites that the area has experienced severe impact from the drought and flooding since the inception of its development plan, placing stress on the financial resources of all members.

While the board notes that it will take a number of years of reasonable seasons for financial resources to improve, it has considered its financial requirements and considers that it has the financial ability to service its debts.

During 2014–15, the **Glamorgan Vale Water Board** supplied 241 megalitres of its 250 ML allocation of rural water accessed from the mid-Brisbane River. Water was supplied to 550 ratepayers' properties within its gazetted authority area (7707 Ha) for stock and domestic uses, with recent expansions to supply to rural properties outside but neighbouring its gazetted area.

The board reports the following key activities undertaken during 2014–15:


- Major review of the distribution network of the Wanora division was undertaken to reduce pumping of water during peak electricity times by utilising more efficiently the largest tank. Results since March have revealed pumping times have halved and therefore significant operational saving in daily electricity usage.
- Currently trialling the installation of new smart water meters, these meters will maintain measurement accuracy.
- Completion of upgrading the mains delivery pipelines, including upgrading the AC pipeline to PVC from Glamorgan Vale Main Reservoirs to the Barretts Road.

The board has identified the following projects for 2015–16:

- Relocation of mains distribution lines out of private property where an easement has not been sought in the past. This will bring the distribution of mains to Australian Standards.
- Sought an increase in the amount of rates charged per kilolitre from \$1.52 to \$1.55/kL. Excess water usage by ratepayers above their allocation will be charged at \$1.60/kL.

The **Ingie Water Authority** continued throughout the year to manage and facilitate the provision of reticulated artesian bore water to the grazing properties in its authority area for stock and domestic use. The board reports that its existing infrastructure has continued to perform well with no maintenance required throughout the year, which is especially notable considering the extreme hot weather and prolonged drought conditions experienced by the ratepayers during the majority of the reporting period.

For 2015–16, the board has no capital works planned, and has not proposed to borrow any additional funds. The board considers it has sufficient financial resources to cover expenditure.



The **Kaywana Bore Water Board** continued throughout 2014–15 with its maintenance of the bore head installations and pipes that offer supplementary water supply for stock and domestic purposes to 35 properties, one school, one recreation club and two public stock water facilities on local stock routes within the area.

There were no major maintenance projects undertaken in the year. The board acknowledges the voluntary contributions made by its ratepayers during the year in regards to working bees, line inspections and telephone call-outs when the scheme's pumps malfunction.

For the upcoming year, the board will continue to ensure water remains flowing by undertaking regular maintenance of infrastructure. It does not propose any borrowings as it has adequate financial reserves. The board has approved the installation of a solar panel electricity infrastructure to reduce the overhead cost expenditure.

Lower Burdekin Water was formed by the amalgamation of the North Burdekin Water Board and South Burdekin Water Board on 19 February 2015. This amalgamation presented opportunities within operations and administration to reduce duplication and streamline services. Lower Burdekin Water continued using the flow of the Burdekin River to replenish the subterranean water supplies of the Burdekin Delta providing water for irrigation, domestic, stock and industrial purposes to the ratepayers in the board's authority area.

Lower Burdekin Water endorsed the existing policies of the former North and South Burdekin Water Boards as Lower Burdekin divisional policies and is systematically reviewing and aligning all policies, where possible.


The rainfall at the Ayr gauging station and Home Hill depot measured a total of 479 mm and 363 mm respectively for the full financial year and is less than half of the average rainfall for the full financial year in the area. This is the third year in a row which below average rainfall was recording in the authority area. Subsequently groundwater levels further declined however remained within management levels throughout the financial year.

The board reports that irrigation demand remained well above normal levels throughout the reporting period due to the lack of rainfall, which has impacted on water usage, pumping costs and groundwater levels. Lower Burdekin Water purchased approximately 16,000 ML of additional water allocation from the temporary water market in the Burdekin Haughton Water Supply Scheme to support the demand.

In 2015–16, the board plans to finalise the project procurement plans for an upgrade to the existing Lilliesmere pump station in the northern division and move ahead into the procurement and construction phases of the project. The purpose of the project is to address fundamental problems associated with the existing pump station as well as a requirement to increase its existing capacity.

The board also plans to finalise the election and appointment of a new board, modernise its operation assets, develop a Strategic Asset Management Plan, develop and implement a memorandum of understanding between the board and Burdekin Shire Council regarding shared assets, review and update various systems and policies.

In the 2014–15 financial year, the **Lower Herbert Water Management Authority** reports having conducted maintenance works including repairs to sections of open drains and crossings and



distributed herbicide to properly licenced landholders. The board reports that it worked closely with the Herbert River Improvement Trust during the year due to overlapping areas of responsibility.

In the coming year, the board will continue to consider improvements across its whole area of responsibility, for example by improving outflows across boundary areas. The board also acknowledges the continued financial support of Wilmar Sugar Australia based on increased productivity outcomes.

The **Matthews Road Drainage Board** continued in 2014–15 to provide drainage services within its authority area, ensuring the undertaking of required maintenance of existing drainage works and efficient administration of its scheme. The board continues to monitor environmental issues with regards to chemical application and sediment loss. The board reports that it met to discuss details of its upcoming transition to a closed water activity agreement

Until the board dissolves during the 2015–16 year, it will continue operating its drainage scheme and providing maintenance on an as-needed basis.

The **Merlwood Water Board** continued during 2014–15 to provide untreated water for rural industries and domestic non-potable water to 70 properties in its authority area. It is noted that excessive heat in the summer months and drought has resulted in additional pressure on the pumping system and an increased demand for water for livestock. The board undertakes general asset maintenance as the need arises but does not anticipate there will be any capital works required.

The board intends to implement a strategic plan in the 2015–16 financial year. The board also conducted a ballot of ratepayers in which the majority of ratepayers accepted the board's recommendation to transition to an incorporated entity, and has commenced proceedings to transition.

The **Orchard Creek and East Euramo Drainage Board** was formed by the amalgamation of the East Euramo Drainage Board and Orchard Creek Drainage Board on 4 October 2014.

The board continued to provide effective and efficient drainage to agricultural properties within its authority areas near Tully, North Queensland. The board reports that normal maintenance was conducted throughout the year, including ongoing attention to facilitate drainage efficiency following recent cyclones and the usual far northern wet season deluge.


The board reports not undertaking any new initiatives during the reporting period and will continue to maintain its works within the constraints of its budget in the upcoming year.

For 2015–16, the board does not propose borrowings for capital works, and will continue to maintain its scheme within the constraints of its budget.

The **Roadvale Water Board** continued in 2014–15 to supply properties within its area with untreated water for stock, dairy and domestic use by means of a reticulated water supply system.

The board reports it has continued to monitor blockages in its scheme's filters, as well as the level of chlorine necessary to ensure a smooth flow. Approximately one kilometre of pipe was replaced throughout the network, and the chlorine shed was modified to suit a larger tank. The board reports that a lightning strike damaged equipment and subsequently new pump controls were fitted.

Replacement of older meters was also carried out.



For 2015–16, the board reports no plans to borrow funds for capital works, and has sufficient financial reserves to cover any unforeseen or urgent expenditure. The board envisages it will need to continue its repair work on the scheme’s pipes, clean and repair concrete water tanks, and continue to replace water meters over 10 years old.

The **Silkwood Drainage Board** continued to provide improved drainage by means of a system of open drains to 26 rural properties during 2014–15. The board reports that the scheme’s drains are now maintained by riparian landholders, and a ‘closed water agreement’ is being developed to support the board’s future structure.

The board reports that, in providing its services to ratepayers for the upcoming year, it will continue to maintain its drains.

The **South Maroochy Drainage Board** continued to administer its existing group drainage facilities which service various properties within its authority area during the 2014–15 year. The board reports having had no requirement to conduct any maintenance during the period, with landholders conducting various maintenance works on their respective properties.

While no maintenance or new capital works were carried out, the board reports that all drains within its authority area were inspected. The board also continues to monitor developments within its authority area that may impact on the board’s drains.

For 2015–16, the board will continue to monitor and, where required, maintain, its existing drainage system. The board reports it has sufficient revenue for its activities, including for urgent or unforeseen works required, in the coming year.

During the 2014–15 financial year, **Yambocully Water Board** reports having pumped a total of 3048 ML of water, all of which was delivered to its ratepayers during the year. Maintenance at the existing pump station required a rebuild of the centre of pumps 1 and 2.

As the board considers that all aspects of its operations are functioning to the satisfaction of its ratepayers, it does not propose to borrow any funds for capital works in 2015–16, and will continue with general maintenance of its water supply scheme. Having conducted a review of its rating structure, the board is satisfied it can still cover unforeseen expenditure without any increases to rates. The board has chosen not to transition to a proprietary limited company at this time and will remain a statutory body.

Water authority information

Establishment information, contact details, and board composition for all water authorities are listed alphabetically below by name. These details were current as at 30 June 2015.

Avondale Water Board

Function: To supply water for irrigation purposes to landholders in the board's area.

Date constituted: 03/05/1996

Contact details: Ms Kelly Marshman (Secretary)
kmarshman@bundysugar.com.au

PO Box 500
Bundaberg Qld 4670

Telephone: 07 4150 8500
Fax: 07 4150 8522

Directors:	Name	Appointment date
	1. Mr Graham Cossart	1. 18 Apr 2013
	2. Mr Peter Maidment (Chair)	2. 18 Apr 2013
	3. Mr Gary Nixon	3. 12 Jul 2012
	4. Mr Selwyn Read	4. 18 Apr 2013

Babinda Swamp Drainage Board

Function: To provide a coordinated drainage system for the removal and disposal of excess water from agricultural lands.

Date constituted: 16/02/1978

Contact details: Mrs Sarah Standen (Secretary)
cns@canegrowers.com.au

PO Box 514
Gordonvale Qld 4865

Telephone: 07 4056 1251
Fax: 07 4056 3669

Directors:	Name	Appointment date
	1. Mr Kevin Lloyd	1. 13 Sep 2007
	2. Mr Aldo Sacchetti	2. 13 Sep 2007
	3. Mr Barry Stubbs	3. 13 Sep 2007
	4. Mr Maxwell Wilkins (Chair)	4. 13 Sep 2007



Bollon South Water Authority

Function: To supply water for stock watering and domestic purposes to landholders in the board's area.

Date constituted: 19/12/2003

Contact details: Mr Dugald Cameron (Secretary)
fianduge@bigpond.com

Kanowna
4070 Runnymede Road
Bollon Qld 4488

Telephone: 07 4625 7374

Fax: 07 4625 7342

Directors:	Name	Appointment date
	1. Mr Dugald Cameron (Chair)	1. 15 Jul 2004
	2. Mr Dominic Devine	2. 12 Jul 2012
	3. Ms Anita Todd	3. 12 Jul 2012
	4. Mr Ranald Winks	4. 15 Jul 2004
	5. Mr Andrew Winks	5. 12 Jul 2012
	6. Vacant	6. Vacant

Bollon West Water Authority

Function: To supply water for stock watering and domestic purposes to landholders in the board's area.

Date constituted: 30/01/2004

Contact details: Mr Robert Brown (Secretary and Director)
heatherstation@bigpond.com

Heather
Bollon Qld 4488

Telephone: 07 4625 6129

Fax: 07 4625 6074

Directors:	Name	Appointment date
	1. Ms Amy Brown	1. 18 Apr 2013
	2. Mr Robert Brown	2. 18 Apr 2013
	3. Ms Phillipa O'Brien	3. 18 Apr 2013
	4. Mr Shaun O'Brien	4. 18 Apr 2013
	5. Mr William Winks (Chair)	5. 18 Apr 2013

Bones Knob Water Board

Function: To supply water for stock watering and domestic purposes to landholders in the board's area.

Date constituted: 11/03/1982

Contact details: Mr Graeme Turner (Secretary)
turner@turneragencies.com

PO Box 161
Atherton Qld 4883

Telephone: 07 4091 1922

Fax: 07 4091 3845

Directors:	Name	Appointment date
	1. Mr Keith Burnell	1. 12 Jul 2007
	2. Mrs Marjorie Gannon	2. 12 Jul 2007
	3. Mr Darryl Wareham (Chair)	3. 12 Jul 2007
	4. Vacant	4. Vacant

Brigooda Water Board

Function: To supply water for stock watering and domestic purposes to landholders in the board's area.

Date constituted: 31/07/1954

Contact details: Ms Yvonne Lee (Secretary)
Yvonnelee290345@gmail.com

2434 Proston–Boondooma Road
Brigooda Qld 4613

Mobile: 0410 938 621

Directors:	Name	Appointment date
	1. Mr Jason Barber	1. 31 Jan 2008
	2. Mr Ronald Rankin	2. 8 Aug 2013
	3. Mr Anthony Scanlan (Chair)	3. 31 Jan 2008
	4. Vacant	4. Vacant



Callandoon Water Supply Board

Function: To supply water for irrigation purposes to landholders in the board's area.

Date constituted: 12/07/1990

Contact details: Mr Chris Cooper (Secretary)
jericho6@bigpond.com
PO Box 1017
Goondiwindi Qld 4390
Telephone: 07 4671 2321
Fax: 07 4671 2323

Directors:	Name	Appointment date
	1. Mr Raymond Christie	1. 15 Aug 2013
	2. Mr Brian Duddy (Chair)	2. 15 Aug 2013
	3. Mr Cameron Henwood	3. 15 Aug 2013
	4. Mr John Norman	4. 15 Aug 2013
	5. Mr James Duddy	5. 12 Jul 2012
	6. Vacant	6. Vacant

East Deeral Drainage Board

Function: To provide a coordinated drainage system for the removal and disposal of excess water from agricultural lands.

Date constituted: 31/03/1988

Contact details: Ms Amabile Destro (Secretary)
cns@canegrowers.com.au
PO Box 514
Gordonvale Qld 4865
Telephone: 07 4056 1251
Fax: 07 4056 3669

Directors:	Name	Appointment date
	1. Mr Gregory Clarke	1. 28 Aug 2014
	2. Mr Gregory Trevor (Chair)	2. 28 Aug 2014
	3. Vacant	3. Vacant
	4. Vacant	4. Vacant



Eugun Bore Water Authority

Function: To conduct water activities decided by the authority.

Date constituted: 02/11/2001

Contact details: Mr Leon McCosker (Secretary)
leonmccosker@bodkinonline.com

PO Box 63
St George Qld 4487

Telephone: 07 4625 3388

Fax: 07 4625 3857

Directors:	Name	Appointment date
	1. Mr Ian Hill (Chair)	1. 8 Oct 2009
	2. Mr Mervyn Jensen	2. 8 Oct 2009
	3. Mr David McCosker	3. 8 Oct 2009
	4. Mr William Pechey	4. 8 Oct 2009

Fernlee Water Authority

Function: To supply water for stock watering and domestic purposes to landholders in the board's area.

Date constituted: 3/03/2006

Contact details: Mr David Jamieson (Secretary)
bunglebree@bigpond.com

PO Box 68
Bollon Qld 4488

Telephone: 07 4625 6281

Directors:	Name	Appointment date
	1. Mr Phillip Christmas (Chair)	1. 12 Sep 2013
	2. Mr David Jamieson	2. 12 Sep 2013
	3. Mr Angus MacKinnon	3. 12 Sep 2013
	4. Ms Anita Todd	4. 12 Sep 2013
	5. Vacant	5. Vacant

Glamorgan Vale Water Board

Function: To supply water for stock watering and domestic purposes to landholders in the board's area.

Date constituted: 21/09/1967

Contact details: Ms Tania MacDonald
(Operations Manager)
secretary@gvwb.com.au

694 Glamorgan Vale Road
Glamorgan Vale Qld 4306

Telephone: 07 5426 6800
Fax: 07 5426 6865

Directors:	Name	Appointment date
	1. Mr Geoffrey Beattie	1. 15 Aug 2013
	2. Mr Brett Freese	2. 15 Aug 2013
	3. Mr Donald (Doc) Hannah (Chair)	3. 15 Aug 2013
	4. Mr Anthony McKew	4. 15 Aug 2013

Ingie Water Authority

Function: To supply water for stock watering and domestic purposes to landholders in the board's area.

Date constituted: 30/01/2004

Contact details: Ms Merylyn Hill (Secretary) /
Mr Garth Ferguson (Chair)
gafingie@bigpond.com

PO Box 109
Killarney Qld 4373

Telephone: 07 4664 1442

Directors:	Name	Appointment date
	1. Mr David Carson	8 Oct 2009
	2. Mr Ronald Carson	8 Oct 2009
	3. Mr Garth Ferguson (Chair)	8 Oct 2009
	4. Mr Benjamin Hill	8 Oct 2009
	5. Vacant	Vacant
	6. Vacant	Vacant

Kaywanna Bore Water Board

Function: To supply water for stock watering and domestic purposes to landholders in the board's area.

Date constituted: 09/06/1927

Contact details: Mr Dale Whittaker (Secretary)
dale.whittaker@crowehorwath.com.au

PO Box 468
Goondiwindi Qld 4390

Telephone: 07 4670 0800
Fax: 07 4671 2904

Directors:	Name	Appointment date
	1. Mr John Allen	1. 19 Dec 2013
	2. Mr John Beare	2. 19 Dec 2013
	3. Mr William Davison	3. 19 Dec 2013
	4. Mr John Thorn	4. 19 Dec 2013
	5. Mr William Woods (Chair)	5. 19 Dec 2013
	6. Vacant	6. Vacant

Lower Burdekin Water

Function: To use water from the Burdekin River to replenish the subterranean water supplies from Burdekin Delta and to increase the quantity and improve the quality of the supply available from this source for irrigation, domestic, stock and industrial purposes.

Date constituted: 19/02/2015

Contact details: David Satori, Executive Officer
david.sartori@nbwb.com.au

PO Box 720
Ayr QLD 4807

Telephone: 07 4783 1988
Fax: 07 4783 1264

Directors:	Name	Appointment date
	1. Mr Michael Hoey (Chair)	1. 18 Feb 2015
	2. Mr Michael Caspanello	2. 18 Feb 2015
	3. Mrs Tracey Garzotto	3. 18 Feb 2015
	4. Mr Ross Lewis	4. 18 Feb 2015
	5. Mr Peter Larsen	5. 18 Feb 2015
	6. Mr Con Christofides	6. 18 Feb 2015
	7. Mr Mark Castelanelli	7. 18 Feb 2015
	8. Mr Lou Loizou	8. 18 Feb 2015
	9. Mr Joe Linton	9. 18 Feb 2015
	10. Mr Murray Cannavan	10. 18 Feb 2015



Lower Herbert Water Management Authority

Function: To provide a coordinated drainage system for the removal and disposal of excess water from agricultural lands.

Date constituted: 16/12/2005

Contact details: Mrs Maria Battoraro (Secretary)
maria_battoraro@canegrowers.com.au

PO Box 410
Ingham Qld 4850

Telephone: 07 4776 5350
Fax: 07 4776 5380

Directors:	Name	Appointment date
	1. Mr Gary Accornero	1. 8 Aug 2013
	2. Cr David Carr	2. 11 Oct 2012
	3. Mr Charles Girgenti	3. 8 Aug 2013
	4. Mr Michael Pisano (Chair)	4. 8 Aug 2013
	5. Mr Robert Quabba	5. 8 Aug 2013
	6. Mr Alan Robino	6. 8 Aug 2013
	7. Mr Ian Stirling	7. 12 Sep 2013
	8. Mr Philip Strid	8. 8 Aug 2013

Matthews Road Drainage Board

Function: To provide a coordinated drainage system for the removal and disposal of excess water from agricultural lands.

Date constituted: 10/06/1982

Contact details: Mrs Sarah Standen (Secretary)
sarah_standen@canegrowers.com.au

PO Box 514
Gordonvale Qld 4865

Telephone: 07 4067 1313
Fax: 07 4067 1775

Directors:	Name	Appointment date
	1. Mr Joe Bonso	1. 28 Aug 2014
	2. Mr Leonello Bonso	2. 28 Aug 2014
	3. Mr Robert Muzic (Chair)	3. 28 Aug 2014



Merlwood Water Board

Function: To supply water for stock watering and domestic purposes to landholders in the board's area.

Date constituted: 01/09/1966

Contact details: Ms Colleen Pearce (Secretary)
merlwoodwater@gmail.com

PO Box 23
Murgon Qld 4605

Telephone: 07 4168 6054

Directors:	Name	Appointment date
	1. Mr Robert Eisenmenger	1. 12 Jul 2007
	2. Mr Rex Shelton (Chair)	2. 12 Jul 2007
	3. Vacant	3. Vacant
	4. Vacant	4. Vacant

Orchard Creek and East Euramo Drainage Board

Function: To provide a coordinated drainage system for the removal and disposal of excess water from agricultural lands.

Date constituted: 19/06/1986

Contact details: Mr Peter Lucy (Secretary)
peter_lucy@canegrowers.com.au

PO Box 514
Tully Qld 4854

Telephone: 07 4068 1077

Fax: 07 4068 2351

Directors:	Name	Appointment date
	1. Mr Peter Lucy was appointed by the Minister for Natural Resources and Mines to administer the board until the appointment of the first board of directors following the amalgamation of the former East Euramo Drainage Board and Orchard Creek Drainage Board.	1. 10 Nov 2014



Roadvale Water Board

Function: To supply water for stock watering and domestic purposes to landholders in the board's area.

Date constituted: 10/03/1966

Contact details: Amanda Seagrave (Secretary)
roadvalewater@bigpond.com

PO Box 58
Kalbar Qld 4309

Tel: 0408 671 063

Directors:	Name	Appointment date
	1. Mr Robert Kliese	1. 18 Apr 2013
	2. Mr Ross Lehmann (Chair)	2. 18 Apr 2013
	3. Peter Stephen	3. 18 Apr 2013
	4. Gary Wenzel	4. 18 Apr 2013

Silkwood Drainage Board

Function: To provide a coordinated drainage system for the removal and disposal of excess water from agricultural lands.

Date constituted: 20/11/1969

Contact details: Mr Bob Stewart (Secretary)
bobsagricultural@bigpond.com

PO Box 1756
Innisfail Qld 4860

Telephone: 0418 733 147

Fax: 07 4061 7810

Directors:	Name	Appointment date
	1. Mr Alan Cross (A/Chair)	1. 15 Mar 2007
	2. Mr George Taifalos	2. 15 Mar 2007
	3. Vacant	3. Vacant
	4. Vacant	4. Vacant



South Maroochy Drainage Board

Function: To provide a coordinated drainage system for the removal and disposal of excess water from agricultural lands.

Date constituted: 14/07/1977

Contact details: Chris Baker (Secretary)
ckb@bakerslawyers.com
PO Box 92
Bli Bli Qld 4560
Telephone: 07 5443 5666

Directors:	Name	Appointment date
	1. Mr Chris Baker	1. 28 Aug 2014
	2. Mr Errol Middlebrook	2. 28 Aug 2014
	3. Mr Robert Price (Chair)	3. 28 Aug 2014
	4. Vacant	4. Vacant

Yambocully Water Board

Function: To supply water for irrigation purposes to landholders in the board's area.

Date constituted: 19/12/1985

Contact details: Mr Timothy Mylne (Secretary)
yamwater@bigpond.net.au
PO Box 1195
Toowong Qld 4066
Telephone: 0417 718 160
Fax: 07 3870 3199

Directors:	Name	Appointment date
	1. Mr Harvey Black	1. 18 Apr 2013
	2. Mr Nigel Corish	2. 18 Apr 2013
	3. Mr Peter Corish	3. 18 Apr 2013
	4. Mr Warren Crowther (Chair)	4. 18 Apr 2013
	5. Vacant	5. Vacant

Annual report requirements for Queensland Government agencies

The compliance checklist provided in Table 4 indicates where the annual report requirements (ARRs) for Queensland Government agencies for the 2013–14 reporting period are addressed in this report. The relevant legislative provisions are also provided

Table 4 – Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister 	ARRs – section 8	Page 9
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 10.1	Pages iii to vi Page 32
	<ul style="list-style-type: none"> Public availability 	ARRs – section 10.2	Pages 1 to 2
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 10.3	Not applicable
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 10.4	Inside cover
	<ul style="list-style-type: none"> Information Licensing 	<i>QGEA – Information Licensing</i> ARRs – section 10.5	Inside cover
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 11.1	Page 1
	<ul style="list-style-type: none"> Agency role and main functions 	ARRs – section 11.2	Page 2
	<ul style="list-style-type: none"> Operating environment 	ARRs – section 11.3	Pages 6, and 13-18
	<ul style="list-style-type: none"> Machinery of government changes 	ARRs – section 11.4	Page 7
Non-financial performance	<ul style="list-style-type: none"> Government's objectives for the community 	ARRs – section 12.1	Page 2
	<ul style="list-style-type: none"> Other whole-of-government plans / specific initiatives 	ARRs – section 12.2	Page 2
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 12.3	Page 2
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 12.4	Pages 4 to 5, and 19 to 29
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 13.1	Page 9
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 14.1	Pages 3, and 19 to 29
	<ul style="list-style-type: none"> Executive management 	ARRs – section 14.2	Page 3

Summary of requirement		Basis for requirement	Annual report reference
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 14.3	Not applicable
	<ul style="list-style-type: none"> <i>Public Sector Ethics Act 1994</i> 	<i>Public Sector Ethics Act 1994</i> ARRs – section 14.4	Page 6
Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 15.1	Page 7
	<ul style="list-style-type: none"> External scrutiny 	ARRs – section 15.2	Page 9
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 15.3	Page 7
	<ul style="list-style-type: none"> Internal audit 	ARRs – section 15.4	Page 8
	<ul style="list-style-type: none"> Information systems and recordkeeping 	ARRs – section 15.5	Page 6
Governance – human resources	<ul style="list-style-type: none"> Workforce planning and performance 	ARRs – section 16.1	Page 6
	<ul style="list-style-type: none"> Early retirement, redundancy and retrenchment 	Directive No.11/12 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 16.2	Page 6
Open Data	<ul style="list-style-type: none"> Consultancies 	ARRs – section 17 ARRs – section 34.1	Page 6
	<ul style="list-style-type: none"> Overseas travel 	ARRs – section 17 ARRs – section 34.2	Page 6
	<ul style="list-style-type: none"> Queensland Language Services Policy 	ARRs – section 17 ARRs – section 34.3	Not applicable
	<ul style="list-style-type: none"> Government bodies 	ARRs – section 17 ARRs – section 34.4	Not applicable
Financial statements	<ul style="list-style-type: none"> Certification of financial statements 	FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 18.1	Page 9
	<ul style="list-style-type: none"> Independent Auditors Report 	FAA – section 62 FPMS – section 50 ARRs – section 18.2	Page 9 to 10
	<ul style="list-style-type: none"> Remuneration disclosures 	Financial Reporting Requirements for Queensland Government Agencies ARRs – section 18.3	Page 8



Glossary

ARRs	Annual report requirements for Queensland Government agencies
DPC	Department of the Premier and Cabinet
DNRM	Department of Natural Resources and Mines
FAA	<i>Financial Accountability Act 2009</i>
FPMS	Financial and Performance Management Standard 2009
NDRRA	Natural Disaster Relief and Recovery Arrangements
PID	Public Interest Disclosure

Appendix A

Table 5 – Operating funds

Water Authority	Balance 1/07/2014	Receipts					Expenditure						Balance 30/06/2015
		Rates and charges	Interest earned	Transfer from other funds	Other income	Total receipts	Admin expenses	Operations and maintenance	Interest and redemption	Transfer to other funds	Other costs*	Total expenditure	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Drainage Boards													
Silkwood	14 316	520	0	0	7 614	8 134	6 944	0	0	0	658	7 892	7 892
Bore Water Boards													
Bollon West	204 371	213 612	5 540	0	667	219 819	7 538	0	196 829	0	407	204 774	263 210
Total	218 687	214 132	5 540	0	8 281	227 953	14 482	0	196 829	0	1 065	212 666	271 102

Table 6 – Group irrigation authority areas supplementary information

Scheme	Date established	Number of rural holdings	Irrigable land	Water supplied	Basis of rating	Loan indebtedness 30/06/15
			ha	ML		\$
Avondale	3/05/1996	7	850	1 547	\$/ML	0
Callandoon	12/07/1990	17	10 000	1 300	\$/ML	0
Lower Burdekin	18/02/2015	625	3	102 376	\$/ML & \$/ha	0
Yambocully	19/12/1985	12		2 848	\$ML	0
Total (4)		661	10 853	108 071		0

Table 7 – Rural water supply authority areas supplementary information

Scheme	Date established	Number of holdings			Water delivered	Basis of rating	Loan indebtedness 30/06/15
		Rural	Urban	Total	ML		\$
Bones Knob	13/03/1982	25	0	25	25	\$/ML	0
Brigooda	31/07/1954	13	2	15	8 223	\$/ha	0
Glamorgan Vale	21/09/1967	516	38	554	241	\$/KL & \$/ha	147 736
Merlwood	1/09/1966	58	12	70	138	\$/ML & \$/ha & LAV	0
Roadvale	10/03/1966	292	0	292	83	\$/KL	0
Total (5)		904	52	956	8 709		147 736

Table 8 – Bore water supply authority areas supplementary information

Scheme	Date established	Number of rural holdings	Benefited area	Length of pipeline	Loan indebtedness 30/06/15
			ha	km	\$
Bollon South	19/12/2003	14	203 000	561	402 860
Bollon West	30/01/2004	12	100 537	700	1 080 322
Eugun	2/11/2001	11	57 850	173	0
Fernlee	3/03/2006	11	128 200	500	781 170
Ingie	30/01/2004	11	46 706	239	222 339
Kaywana	9/06/1927	35	67 341	240	0
Total (6)		94	603 634	2 413	2 486 691

Table 9 – Drainage authority areas supplementary information

Scheme	Date established	Number of holdings	Benefited area	Length of drains	Loan indebtedness 30/06/15
		Rural	ha	km	\$
Babinda Swamp	16/02/1978	28	2 000	10	0
East Deeral	31/03/1988	12	731	14.5	0
Lower Herbert Water Management Authority	16/12/2005	199	14 500	110	0
Matthews Road	10/06/1982	7	150	4	0
Orchard Creek and East Euramo	4/10/2014	20	1 058	16.3	0
Silkwood	20/11/1969	26	1 163	17.6	0
South Maroochy	14/07/1977	12	1 065	17	0
Total (7)		304	20 667	189.4	0

Table 14a – Brigooda Water Board

Statement of comprehensive income

for the year ended 30 June 2015

	2015 \$	2014 \$
Income from continuing operations		
Revenue		
User charges	12 401	22 613
Interest received	29	22
Total income from continuing operations	12 430	22 635
Expenses from continuing operations		
Administration expenses	6 437	11 833
Operations and maintenance	2 717	11 714
Depreciation	4 051	4 051
Adjustment prior year accounts	864	0
Total expenses from continuing operations	14 069	27 598
Operating result from continuing operations	(1 639)	(4 963)
Operating result for the year	(1 639)	(4 963)
Total comprehensive income	(1 639)	(4 963)

Table 14b – Brigooda Water Board

Statement of financial position

as at 30 June 2015

	2015 \$	2014 \$
Current assets		
Cash and cash equivalents	10 745	7 539
Receivables	<u>187</u>	<u>621</u>
Total current assets	10 932	8 160
Non-current assets		
Property, plant and equipment	<u>30 743</u>	<u>35 154</u>
Total non-current assets	30 743	<u>35 154</u>
Total assets	41 675	43 314
Current liabilities		
Payables	<u>2 000</u>	<u>2 000</u>
Total liabilities	2 000	<u>2 000</u>
Net assets	39 675	41 314
Equity		
Accumulated surplus/loss	<u>39 675</u>	<u>41 314</u>
Total equity	39 675	<u>41 314</u>

Table 14c – Brigooda Water Board

Statement of changes in equity

for the year ended 30 June 2015

	Accumulated Surplus/Deficit	TOTAL
Balance as at 1 July 2012	55 644	55 644
Operating result from continuing operations	(9 366)	(9 366)
<i>Total comprehensive income for the year</i>	(9 366)	(9 366)
Balance as at 30 June 2013	46 278	46 278
Balance as at 1 July 2013	46 278	46 278
Operating result from continuing operations	(4 963)	(4 963)
<i>Total comprehensive income for the year</i>	(4 963)	(4 963)
<i>Rounding</i>	(1)	
Balance as at 30 June 2014	41 314	41 314
Balance as at 1 July 2014	41 314	41 314
Operating result from continuing operations	(1 639)	(1 622)
<i>Other comprehensive income</i>		
- Increase/(decrease) in asset revaluation surplus	0	0
<i>Total comprehensive income for the year</i>	(1 639)	(1 639)
<i>Rounding</i>		1
Balance as at 30 June 2015	39 675	39 693

Table 14d – Brigooda Water Board

Statement of cash flows

for the year ended 30 June 2015

	2015 \$	2014 \$
Cash flows from operating activities		
<i>Inflows:</i>		
User charges	12 401	22 613
User charges—outstanding	0	947
GST input tax credits from ATO	590	2 003
Interest received	29	22
<i>Net cash inflow from operating activities</i>	13 020	25 585
<i>Outflows:</i>		
Administration expenses	6 436	9 833
Operations and maintenance	2 718	11 714
GST paid to suppliers	660	1 914
<i>Net cash outflow from operating activities</i>	9 814	23 461
Net cash provided by (used in) operating activities	3 206	2 124
Net increase (decrease) in cash and cash equivalents	3 206	2 124
Cash and cash equivalents at beginning of year	7 539	5 415
Cash and cash equivalents at end of financial year	10 745	7 539

Table 15a – Roadvale Water Board

Statement of comprehensive income

for the year ended 30 June 2015

	2015 \$	2014 \$
Income from continuing operations		
User charges	179 774	166 529
Other revenue	30 714	13 925
Total income from continuing operations	210 488	180 454
Expenses from continuing operations		
Employee expenses	83 493	68 590
Supplies and services	71 295	86 130
Depreciation	52 193	52 193
Other expenses	5 900	7 200
Total expenses from continuing operations	212 881	214 113
Operating result from continuing operations	(2 393)	(33 659)
Operating result for the year	(2 393)	(33 659)

Table 15b – Roadvale Water Board

Statement of financial position

as at 30 June 2015

	2015 \$	2014 \$
Current assets		
Cash and cash equivalents	357 673	387 570
Receivables	8 910	3 372
Total current assets	366 583	390 942
Non-current assets		
Property, plant and equipment	397 985	401 732
Total non-current assets	397 985	401 732
Total assets	764 568	792 674
Current liabilities		
Payables	16 823	16 243
Total current liabilities	16 823	16 243
Total liabilities	16 823	16 243
Net assets (liabilities)	747 745	776 431
Equity		
Accumulated surplus	(2 393)	(33 659)
Contributed equity	750 138	810 090
Total equity	747 745	776 431

Table 15c – Roadvale Water Board

Statement of changes in equity

for the year ended 30 June 2015

	Accumulated Surplus/Deficit	Asset Revaluation Surplus	Contributed Equity	TOTAL
Balance as at 1 July 2013	809 690			809 690
Operating result from continuing operations	(33 659)			(33 659)
<i>Other comprehensive income</i>				
- Increase/(decrease) in asset revaluation surplus				
- Recognise depreciation for first time (accum til 30/06/12)	400			400
<i>Total comprehensive income for the year</i>				
Balance as at 30 June 2014	776 431			776 431
Balance as at 1 July 2014	776 431			776 431
Operating result from continuing operations	(2 393)			(2 393)
<i>Other comprehensive income</i>				
- Increase/(decrease) in asset revaluation surplus				
- Recognise depreciation for first time (accum til 30/6/12)				
<i>Total comprehensive income for the year</i>				
Balance as at 30 June 2015	774 038			774 038

Table 15d – Roadvale Water Board

Cash flow statement

for the year ended 30 June 2015

	2015 \$	2014 \$
Cash flows from operating activities		
<i>Inflows:</i>		
User charges	196 172	166 307
GST input tax credits from ATO	12 387	7 384
GST collected from customers	62	0
Interest	14 139	13 925
	222 760	187 616
<i>Outflows:</i>		
Employee expenses	83 228	67 293
Supplies and services	94 491	78 917
GST paid to suppliers	14 513	7 430
GST remitted to ATO	0	0
Other	5 900	3 700
	198 132	157 340
Net cash provided by (used in) operating activities	24 628	30 276
Cash flows from investing activities		
<i>Outflows:</i>		
Payments for property, plant and equipment	54 525	0
Net cash provided by (used in) investing activities	54 525	0
Net cash increase (decrease) in cash and cash equivalents	(29 897)	30 276
Cash and cash equivalents at beginning of year	387 570	357 244
Cash and cash equivalents at end of financial year	357 673	387 520

Table 16a – Yambocully Water Board

Statement of comprehensive income

for the year ended 30 June 2015

	2015 \$	2014 \$
Income from continuing operations		
Revenue		
Water supply rates and charges	369 191	392 163
Interest revenue	19 621	15 344
Total income from continuing operations	388 812	407 507
Expenses from continuing operations		
Employee expenses	61 714	60 904
Water supply charges	57 854	89 070
Supplies and services	93 411	192 471
Depreciation	38 248	39 432
Revaluation decrements	0	0
Other expenses	39 540	52 368
Total expenses from continuing operations	290 767	434 245
Operating result from continuing operations	98 045	(26 738)
Total comprehensive income	98 045	(26 738)

Table 16b – Yambocully Water Board

Statement of financial position

as at 30 June 2015

	2015 \$	2014 \$
Current assets		
Cash and cash equivalents	766 577	599 520
Receivables	12 532	65 526
Total current assets	779 109	665 046
Non-current assets		
Property, plant and equipment	2 199 133	2 234 621
Total non-current assets	2 199 133	2 234 621
Total assets	2 978 242	2 899 667
Current liabilities		
Payables	32 423	51 893
Total current liabilities	32 423	51 893
Total liabilities	32 423	51 893
Net assets	2 945 819	2 847 774
Equity		
Accumulated surplus	2 945 819	2 847 774
Total equity	2 945 819	2 847 774

Table 16c – Yambocully Water Board

Statement of changes in equity

for the year ended 30 June 2015

	Accumulated Surplus/Deficit	TOTAL
Balance as at 1 July 2013	<u>2 874 512</u>	<u>2 874 512</u>
Operating result from continuing operations	(26 738)	(26 738)
<i>Other comprehensive income</i>		
- Increase/(decrease) in asset revaluation surplus	<u>0</u>	<u>0</u>
<i>Total comprehensive income for the year</i>	<u>(26 738)</u>	<u>(26 738)</u>
Balance as at 30 June 2014	<u>2 847 774</u>	<u>2 847 774</u>
Balance as at 1 July 2014	<u>2 847 774</u>	<u>2 847 774</u>
Operating result from continuing operations	98 045	98 045
<i>Other comprehensive income</i>		
- Increase/(decrease) in asset revaluation surplus	<u>0</u>	<u>0</u>
<i>Total comprehensive income for the year</i>	<u>98 045</u>	<u>98 045</u>
Balance as at 30 June 2015	<u>2 945 819</u>	<u>2 945 819</u>

Table 16d – Yambocully Water Board

Statement of cash flows

for the year ended 30 June 2015

	2015 \$	2014 \$
Cash flows from operating activities		
<i>Inflows:</i>		
Water supply rates and charges	392 760	397 405
GST input tax credits from ATO	9 402	17 226
GST collected from ratepayers	8 867	5 700
Interest	19 621	15 344
<i>Outflows:</i>		
Employee expenses	(62 108)	(60 510)
Water supply charges	(56 032)	(86 788)
Supplies and services	(112 344)	(181 542)
GST paid to suppliers	(9 402)	(17 226)
GST remitted to the ATO	(8 867)	(5 700)
Other	(11 205)	(10 831)
Net cash Provided by (used in) operating activities	170 692	73 078
Cash flows from investing activities		
<i>Outflows:</i>		
Payments for property, plant & equipment	(2 760)	(326)
Prepayments	(876)	
Net cash provided (used in) investing activities	(3 636)	(326)
Net cash increase (decrease) in cash and cash equivalents	167 056	72 752
Cash and cash equivalents at beginning of financial year	599 520	526 768
Cash and cash equivalents at end of financial year	766 576	599,520

Appendix B

Audited financial statements are provided below for those water authorities whose 2013–14 financial statements were not audited prior to the publishing the 2013–14 Summary of Annual Reports and Financial Statements.

Table 17a – 2013–14 Correction: Babinda Swamp Drainage Board

Statement of comprehensive income		
for the year ended 30 June 2014		
	2014	2014
	\$	\$
Income from continuing operations		
User charges	28 318	13 322
Other revenue	<u>1</u>	<u>2</u>
Total income from continuing operations	28 319	13 324
Expenses from continuing operations		
Supplies and services	17 934	16 335
Depreciation	<u>42 613</u>	<u>9 982</u>
Total expenses from continuing operations	60 547	26 317
Operating result from continuing operations	(32 228)	(12 993)
Operating result for the year	<u>(32 228)</u>	<u>(12 993)</u>

Table 17b – 2013–14 Correction: Babinda Swamp Drainage Board

Statement of financial position		
for the year ended 30 June 2014		
	2014 \$	2013 \$
Current assets		
Cash and cash equivalents	23 276	17 052
Receivables	5 348	981
Other GST	403	609
Total income	29 027	18 642
Non-current assets		
Property, plant and equipment	626 441	669 051
Total non-current assets	626 441	669 051
Net assets (liabilities)	655 468	687 693
Equity		
Accumulated surplus	161 072	193 300
Asset revaluation surplus (deficit)	494 396	494 396
Total equity	655 468	687 696

Table 17c – 2013–14 Correction: Babinda Swamp Drainage Board

Statement of changes in equity				
for the year ended 30 June 2014				
	Accumulated Surplus/Deficit	Asset Revaluation Surplus	Contributed Equity	TOTAL
Balance as at 1 July 2012	206 293			206 293
Operating result from continuing operations	(12 993)			(12 993)
<i>Other comprehensive income</i>				
- Increase/(decrease) in asset revaluation surplus		494 396		494 396
<i>Total comprehensive income for the year</i>	(12 993)	494 396		481 403
Balance as at 30 June 2013	193 300	494 396		687 696
Balance as at 1 July 2013	193 300	494 396		687 696
Operating result from continuing operations	32 228			32 228
<i>Other comprehensive income</i>				
- Increase/(decrease) in asset revaluation surplus				
<i>Total comprehensive income for the year</i>	32 228			32 228
Balance as at 30 June 2014	225 528	494 396		719 924

Table 17d – 2013–14 Correction: Babinda Swamp Drainage Board

Statement of cash flows

for the year ended 30 June 2014

	2014 \$	2013 \$
Cash flows from operating activities		
<i>Inflows:</i>		
User charges and fees	23 951	15 969
GST input tax credits from ATO	1 999	17 321
Other	<u>1</u>	<u>2</u>
	25 952	33 292
<i>Outflows:</i>		
Administration expenses	5 358	3 600
Supplies and services	12 576	12 735
GST paid to suppliers	0	1 634
GST remitted to ATO	<u>1 794</u>	<u>0</u>
	19 728	17 969
Net cash provided by operating activities	6 224	15 323
Net increase in cash and cash equivalents	6 224	15 323
Cash and cash equivalents at beginning of financial year	<u>17 052</u>	<u>1 729</u>
Cash and cash equivalents at end of financial year	<u>23 276</u>	<u>17 052</u>

Table 18a – 2013–14 Correction: Bollon South Water Authority

Statement of comprehensive income

for the period 1 July 2013 to 30 June 2014

	2014 \$	2013 \$
Income from continuing operations		
User charges	100 879	101 033
Other revenue	2 530	3 986
Total income from continuing operations	103 409	105 018
Expenses from continuing operations		
Supplies and services	35 562	37 050
Depreciation	17 368	17 368
Other expenses	2 700	1 601
Total expenses from continuing operations	55 630	56 018
Operating result from continuing operations	47 779	49 000
 Operating surplus for the year	 47 779	 49 000
 Total comprehensive income	 47 779	 49 000

Table 18b – 2013–14 Correction: Bollon South Water Authority

Statement of financial position

as at 30 June 2014

	2014 \$	2013 \$
Current assets		
Cash and cash equivalents	276 592	258 092
Receivables	33 478	102 148
Total current assets	310 070	360 239
Non-current assets		
Property, plant and equipment	709 619	726 987
Total non-current assets	709 619	726 987
Total assets	1 019 689	1 087 226
Current liabilities		
Payables	4 300	1 600
Unearned revenue	0	50 440
Financial liabilities	72 562	67 406
Total current liabilities	76 862	119 446
Non-current liabilities		
Financial liabilities	377 882	450 616
Total non-current liabilities	377 882	450 616
Total liabilities	454 745	570 061
Net assets	565 944	517 165
Equity		
Accumulated surplus	565 944	517 165
Total equity	565 944	517 165

Table 18c – 2013–14 Correction: Bollon South Water Authority

Statement of changes in equity

for the year ended 30 June 2014

	Accumulated Surplus/Deficit	TOTAL
Balance as at 1 July 2012	468 165	468 165
Operating surplus for the year	49 000	49 000
Balance as at 30 June 2013	517 165	517 165
Balance as at 1 July 2013	517 165	517 165
Operating surplus for the year	47 779	47 779
Balance as at 30 June 2014	564 944	564 944

Table 18d – 2013–14 Correction: Bollon South Water Authority

Statement of cash flows

for the period 1 July 2013 to 30 June 2014

	2014 \$	2013 \$
Cash flows from operating activities		
<i>Inflows</i>		
User charges	119 773	101 186
Other revenue	2 573	4 257
<i>Outflows</i>		
Supplies and services	35 562	37 050
GST paid to suppliers	706	487
Other	0	825
Net cash provided by (used in) operating activities	86 077	67 082
Cash flows from financing activities		
<i>Outflows</i>		
Loan repayments	67 577	63 776
Net cash provided by (used in) financing activities	(67 577)	(63 776)
Net increase (decrease) in cash and cash equivalents held	18 500	3 306
Cash and cash equivalents at the beginning of the financial year	258 092	254 786
Cash and cash equivalents at the end of the financial year	276 592	258 092

Table 19a – 2013–14 Correction: Bones Knob Water Board

Statement of comprehensive income

for the year ended 30 June 2014

	2014 \$	2013 \$
Income from continuing operations		
Revenue		
User charges	25 909	23 795
Interest received	0	50
Total Income from continuing operations	25 909	23 845
Expenses from continuing operations		
Supplies and services	13 339	22 614
Other expenses	0	405
Total expenses from continuing operations	13 339	23 019
Operating result from continuing operations	12 570	826
Operating result for the year	12 570	826
Total comprehensive income	12 570	826

Table 19b – 2013–14 Correction: Bones Knob Water Board

Statement of financial position

as at 30 June 2014

	2014 \$	2013 \$
Current assets		
Cash and cash equivalents	31 151	21 940
Receivables	9 634	6 275
Total current assets	40 785	28 215
Non-current assets		
Property, plant and equipment	31 500	31 500
Total non-current assets	31 500	31 500
Total assets	72 285	59 715
Total liabilities	0	0
Net assets	72 285	59 715
Equity		
Accumulated surplus	72 285	59 715
Total equity	72 285	59 715

Table 19c – 2013–14 Correction: Bones Knob Water Board

Statement of changes in equity				
for the year ended 30 June 2014				
	Accumulated Surplus/Deficit	Asset Revaluation Surplus	Contributed Equity	TOTAL
Balance as at 1 July 2012	58 889	0	0	58 889
Operating result from continuing operations	826	0	0	826
<i>Other comprehensive income</i>				
- Increase/(decrease) in asset revaluation surplus	0	0	0	0
<i>Total comprehensive income for the year</i>	826	0	0	826
Balance as at 30 June 2013	59 715	0	0	59 715
Balance as at 1 July 2013	59 715	0	0	59 715
Operating result from continuing operations	12 570	0	0	12 570
<i>Other comprehensive income</i>				
- Increase/(decrease) in asset revaluation surplus	0	0	0	0
<i>Total comprehensive income for the year</i>	12 570	0	0	12 570
Balance as at 30 June 2014	72 285	0	0	72 285

Table 19d – 2013–14 Correction: Bones Knob Water Board

Statement of cash flows		
for the year ended 30 June 2014		
	2014 \$	2013 \$
Cash flows from operating activities		
<i>Inflows:</i>		
User charges and fees	22 388	32 498
GST input tax credits from ATO	1 476	2 422
<i>Net cash inflow from operating activities</i>	23 864	34 920
<i>Outflows:</i>		
Supplies and services	13 339	23 019
GST paid to suppliers	1 314	2 153
<i>Net cash outflow from operating activities</i>	14 653	25 172
Net cash provided by (used in) operating activities	9 211	9, 748
Cash and cash equivalents at beginning of year	21 940	12 192
Cash and cash equivalents at end of financial year	31 151	21 940

Table 20a – 2013–14 Correction: Callandoon Water Supply Board

Statement of comprehensive income

for the year ended 30 June 2014

	2014 \$	2013 \$
Income from continuing operations		
Revenue		
User charges	66 374	172 993
Other revenue	8 412	8 868
Total income from continuing operations	74 786	181 861
Expenses from continuing operations		
Employee expenses	33 040	29 718
Supplies and services	70 739	103 746
Depreciation	16 390	16 127
Other expenses	3 100	850
Total expenses from continuing operations	123 269	150 441
Operating result from continuing operations	(48 483)	31 420
Total comprehensive income	(48 483)	31 420

Table 20b – 2013–14 Correction: Callandoon Water Supply Board

Statement of financial position

as at 30 June 2014

	2014 \$	2013 \$
Current assets		
Cash and cash equivalents	179 589	230 166
Receivables	0	13 467
GST receivable	573	358
Total current assets	180 162	243 991
Non-current assets		
Property, plant and equipment and infrastructure	1 031 251	256,377
Total non-current assets	1 031 251	256 377
Total assets	1 211 413	500 368
Current liabilities		
Payables	831	0
Total current liabilities	831	0
Total liabilities	831	0
Net assets	1 210 582	500 368
Equity		
Accumulated surplus	451 885	500 368
Asset revaluation surplus (deficit)	758 697	0
Contributed equity		
Total equity	1 210 582	500 368

Table 20c – 2013–14 Correction: Callandoon Water Supply Board

Statement of changes in equity

for the year ended 30 June 2014

	Accumulated Surplus/Deficit	Asset Revaluation Surplus	Contributed Equity	TOTAL
Balance as at 1 July 2012	468 948			468 948
Operating result from continuing operations	31 420	0	0	31 420
<i>Other comprehensive income</i>				
- Increase/(decrease) in asset revaluation surplus	0	0	0	0
<i>Total comprehensive income for the year</i>	31 420	0	0	31 420
Balance as at 30 June 2013	500 368	0	0	500 368
Balance as at 1 July 2013	500 368	0	0	500 368
Operating result from continuing operations	(48 483)	0	0	
<i>Other comprehensive income</i>				
- Increase/(decrease) in asset revaluation surplus	0	758 697	0	758 697
<i>Total comprehensive income for the year</i>	(48 483)	758 697	0	710 214
Balance as at 30 June 2014	451 885	758 697	0	1 210 582

Table 20d – 2013–14 Correction: Callandoon Water Supply Board

Statement of cash flows

for the year ended 30 June 2014

	2014 \$	2013 \$
Cash flows from operating activities		
<i>Inflows:</i>		
User charges	79 841	159 526
GST input tax credits from ATO	4 851	1 501
GST collected from customers	0	0
Other	<u>8 412</u>	<u>8 868</u>
<i>Net cash inflow from operating activities</i>	<u>93 104</u>	<u>169 895</u>
<i>Outflows:</i>		
Employee expenses	32 209	30 484
Supplies and services	73 839	103 186
GST paid to suppliers	5 066	1 946
GST remitted to ATO	0	1 424
Other	<u>0</u>	<u>0</u>
<i>Net cash outflow from operating activities</i>	<u>111 114</u>	<u>137 040</u>
Net cash provided by (used in) operating activities	<u>(18 010)</u>	<u>32 855</u>
Cash flows from investing activities		
<i>Outflows:</i>		
Payments for property, plant and equipment	<u>32 567</u>	<u>1 700</u>
<i>Net cash outflow from investing activities</i>	<u>32 567</u>	<u>1 700</u>
Net cash provided by (used in) investing activities	<u>32 567</u>	<u>1 700</u>
Net increase (decrease) in cash and cash equivalents	50 577	31 155
Cash and cash equivalents at beginning of year	<u>230 166</u>	<u>199 011</u>
Cash and cash equivalents at end of financial year	<u>179 589</u>	<u>230 166</u>

Table 21a – 2013–14 Correction: Crowley Vale Water Board

Statement of comprehensive income

for the year ended 30 June 2014

	2014 \$	2013 \$
Income from continuing operations		
Revenue		
User charges and fees	31 510	47 498
Total income from continuing operations	31 510	47 498
Expenses from continuing operations		
Administration expenses	18 283	15 022
Supplies and services	12 490	23 291
Depreciation	6 096	5 624
Other expenses	144	0
Total expenses from continuing operations	37 013	43 937
Operating result from continuing operations		
Operating result for the year	(5 503)	3 561
Other comprehensive income		
<u>Items that will not be reclassified subsequently to operating result</u>		
Increase (decrease) in asset revaluation surplus	6 096	306 576
Total items that will not be reclassified subsequently to operating result	6 096	306 576
Total other comprehensive income	6 096	306 576
Total comprehensive income	593	310 137

Table 21b – 2013–14 Correction: Crowley Vale Water Board

Statement of financial position

as at 30 June 2014

	2014 \$	2013 \$
Current assets		
Cash and cash equivalents	1 408	7 287
Receivables	9 893	20 727
Other current assets	2 065	1 943
Total current assets	13 366	29 957
Non-current assets		
Property, plant and equipment and infrastructure	510 000	493 273
Total non-current assets	510 000	493 273
Total assets	523 366	523 230
Current liabilities		
Payables	10 087	10 544
Total current liabilities	10 087	10 544
Total liabilities	10 087	10 544
Net assets	513 279	512 686
Equity		
Accumulated surplus	156 344	161 847
Asset revaluation surplus (deficit)	356 935	350 839
Total equity	513 279	512 686

Table 21c – 2013–14 Correction: Crowley Vale Water Board

Statement of changes In equity

for the year ended 30 June 2014

	Accumulated Surplus/Deficit	Asset Revaluation Surplus	TOTAL
Balance as at 1 July 2012	158 286	44 263	202 549
Operating result from continuing operations	3 561		3 561
<i>Other comprehensive income</i>			
- Increase/(decrease) in asset revaluation surplus		306 576	306 576
Balance as at 30 June 2013	161 847	350 839	512 686
Balance as at 1 July 2013	161 847	350 839	512 686
Operating result from continuing operations	(5 503)		(5 503)
<i>Other comprehensive income</i>			
- Increase/(decrease) in asset revaluation surplus		6 096	6 096
<i>Total comprehensive income for the year</i>		6 096	6 096
Balance as at 30 June 2014	156 344	356 935	513 279

Table 21d – 2013–14 Correction: Crowley Vale Water Board

Statement of cash flows

for the year ended 30 June 2014

	2014 \$	2013 \$
Cash Flows from operating activities		
<i>Inflows:</i>		
User charges and fees	42 614	33 919
GST input tax credits from ATO	3 561	1 894
GST collected from customers	<u>0</u>	<u>0</u>
<i>Net cash inflow from operating activities</i>	<u>46 175</u>	<u>35 813</u>
 <i>Outflows:</i>		
Supplies and services	31 352	35 196
GST paid to suppliers	3 831	2 444
GST remitted to ATO	<u>0</u>	<u>428</u>
<i>Net cash outflow from operating activities</i>	<u>35 183</u>	<u>38 068</u>
Net cash provided by (used in) operating activities	<u>10 992</u>	<u>(2 255)</u>
 Cash flows from investing activities		
<i>Outflows:</i>		
Payments for property, plant and equipment	<u>(16 871)</u>	<u>0</u>
<i>Net cash outflow from investing activities</i>	<u>(16 871)</u>	<u>0</u>
Net cash provided by (used in) investing activities	<u>(16 871)</u>	<u>0</u>
 Net increase (decrease) in cash and cash equivalents	(5 879)	(2 255)
Cash and cash equivalents at beginning of year	<u>7 287</u>	<u>9 542</u>
Cash and cash equivalents at end of financial year	<u>1 408</u>	<u>7 287</u>

Table 22a – 2013–14 Correction: East Deeral Drainage Board

Statement of comprehensive income

for the year ended 30 June 2014

	2014 \$	2013 \$
Income from continuing operations		
User charges	6 250	0
Grant	0	0
Other revenue	<u>0</u>	<u>2</u>
Total income from continuing operations	6 250	2
Expenses from continuing operations		
Employee expenses	0	0
Supplies and services	30	0
Depreciation	10 780	4 800
Other expenses	<u>4 817</u>	<u>2 076</u>
Total expenses from continuing operations	15 627	6 876
Operating result from continuing operations	(9 377)	(6 874)
Operating result for the year	<u>(9 377)</u>	<u>(6 874)</u>

Table 22b – 2013–14 Correction: East Deeral Drainage Board

Statement of financial position

as at 30 June 2014

	2014 \$	2013 \$
Current assets		
Cash and cash equivalents	2 702	2 177
Receivables	1 945	1 061
Other	40	46
Total current assets	4 687	3 284
Non-current assets		
Levee banks, drains and floodgates	258 720	269 500
Total non-current assets	258 720	269 500
Total assets	263 407	272 784
Current liabilities	0	0
Net assets	263 407	272 784
Equity		
Accumulated surplus	113 906	123 283
Asset revaluation surplus (deficit)	149 501	149 501
Contributed equity	0	0
Total equity	263 407	272 784

Table 22c – 2013–14 Correction: East Deeral Drainage Board

Statement of changes in equity

for the year ended 30 June 2014

	Accumulated Surplus/Deficit	Asset Revaluation Surplus	Contributed Equity	TOTAL
Balance as at 1 July 2012	130 157			130 157
Operating result from continuing operations	(6 874)			(6 874)
<i>Other comprehensive income</i>				
- Increase/(decrease) in asset revaluation surplus		149 501		
<i>Total comprehensive income for the year</i>	(6 874)	149 501		142 627
Balance as at 30 June 2013	123 283	149 501		272 784
Balance as at 1 July 2013	123 283	149 501		272 784
Operating result from continuing operations	(9 377)			(9 377)
<i>Other comprehensive income</i>				
- Increase/(decrease) in asset revaluation surplus				0
<i>Total comprehensive income for the year</i>	(9 377)			(9 377)
Balance as at 30 June 2014	113 906	149 501		263 407

Table 22d – 2013–14 Correction: East Deeral Drainage Board

Statement of cash flows

for the year ended 30 June 2014

	2014	2013
	\$	\$
Cash flows from operating activities		
<i>Inflows:</i>		
User charges	5 367	0
GST input tax credits from ATO	487	418
GST collected from customers	0	0
Other	0	2
	<u>5 854</u>	<u>420</u>
<i>Outflows:</i>		
Administration expenses	4 847	2 076
Supplies and services	0	0
GST paid to suppliers	482	208
GST remitted to ATO	0	0
Other	0	0
	<u>5 329</u>	<u>2 284</u>
Net cash provided by operating activities	525	(1 864)
Net increase (decrease) in cash and cash equivalents	525	(1 864)
Cash and cash equivalents at beginning of financial year	<u>2 177</u>	<u>4 041</u>
Cash and cash equivalents at end of financial year	<u>2 702</u>	<u>2 177</u>

Table 23a – 2013–14 Correction: Glamorgan Vale Water Board

Statement of comprehensive income

for the year ended 30 June 2014

	2014 \$	2013 \$
Income from continuing operations		
Rates & excess water charges	351 265	343 874
Meter fees & charges	10 834	2 730
Other revenue	10 811	10 786
Total income from continuing operations	372 910	357 390
Expenses from continuing operations		
Administration expenses	94 353	86 825
Employee expenses	95 995	90 162
Supplies and services	142 428	117 180
Depreciation	101 332	92 337
Other expenses	0	18 000
Total expenses from continuing operations	434 108	404 504
Operating result from continuing operations	(61 198)	(47 114)
Other comprehensive income		
<i>Items that will not be reclassified subsequently to operating result</i>		
Increase (decrease) in asset revaluation surplus	0	(16 282)
<i>Total items that will not be reclassified subsequently to operating result</i>	0	(16 282)
Total other comprehensive income	0	(16 282)
Total comprehensive income	(61 198)	(47 114)

Table 23b – 2013–14 Correction: Glamorgan Vale Water Board

Statement of financial position

as at 30 June 2014

	2014 \$	2013 \$
Current assets		
Cash and cash equivalents	202 643	256 053
Receivables	13 793	10 302
Inventories	3 300	4 800
Other	4 863	4 467
Total current assets	224 599	275 622
Non-current assets		
Property, plant and equipment	3 781 600	3 812 357
Total non-current assets	3 781 600	3 812 357
Total assets	4 006 199	4 087 979
Current liabilities		
Payables	4 950	2 833
Accrued employee benefits	17 748	13 010
Other current liabilities	7 428	912
Total current liabilities	30 126	16 755
Non-current liabilities		
Loans	0	35 862
Accrued employee benefits	4 680	2 771
Total non-current liabilities	4 680	38 633
Total liabilities	34 806	55 388
Net assets	3 971 393	4 032 591
Equity		
Accumulated surplus	2 471 266	2 532 464
Asset revaluated surplus	1 500 127	1 500 127
Total equity	3 971 393	4 032 591

Table 23c – 2013–14 Correction: Glamorgan Vale Water Board

Statement of changes In equity

for the year ended 30 June 2014

	Accumulated Surplus/Deficit	Asset Revaluation Surplus	TOTAL
Balance as at 1 July 2012	2 579 578	1 516 409	4 095 987
Operating result from continuing operations	(47 114)		(47 114)
<i>Other comprehensive income</i>			
- Increase/(decrease) in asset revaluation surplus		(16 282)	(16 282)
<i>Total comprehensive income for the year</i>	(47 114)	(16 282)	(63 396)
Balance as at 30 June 2013	2 532 464	1 500 127	4 032 591
Balance as at 1 July 2013	2 532 464	1 500 127	4 032 591
Operating result from continuing operations	(61 198)		(61 198)
<i>Other comprehensive income</i>			
- Increase/(decrease) in asset revaluation surplus			
<i>Total comprehensive income for the year</i>	(61 198)	0	(61 198)
Balance as at 30 June 2014	2 471 266	1 500 127	3 971 393

Table 23d – 2013–14 Correction: Glamorgan Vale Water Board

Statement of cash flows

for the year ended 30 June 2014

	2014 \$	2013 \$
Cash flows from operating activities		
<i>Inflows:</i>		
User charges and fees	369 595	352 907
Interest received	9 176	10 213
GST input tax credits from ATO	23 064	40 325
GST collected from customers	<u>315</u>	<u>80</u>
<i>Net cash inflow from operating activities</i>	<u>402 150</u>	<u>403 525</u>
<i>Outflows:</i>		
Interest paid	636	2 413
Employee expenses	89 348	85 723
Supplies and services	232 924	204 744
GST paid to suppliers	25 872	29 908
GST remitted to ATO	<u>343</u>	<u>81</u>
Cash flows from investing activities	<u>349 123</u>	<u>322 869</u>
Net Income	<u>53 027</u>	<u>80 656</u>
Cash flows from investing activities		
<i>Outflows</i>		
Payments for property, plant and equipment	<u>(70 575)</u>	<u>(125 735)</u>
Net cash provided by (used in) investing activities	<u>(70 575)</u>	<u>(125 735)</u>
Cash flows from financing activities		
<i>Outflows:</i>		
Loan repayments made	<u>(35 862)</u>	<u>(3 196)</u>
Net cash (outflow) from financing activities	<u>(35 862)</u>	<u>(3 196)</u>
Net Increase (decrease) in cash and cash equivalents held	(53 410)	(48 275)
Cash and cash equivalents at the beginning of the financial year	<u>256 053</u>	<u>304 328</u>
Cash and cash equivalents at the end of the financial year	<u>202 643</u>	<u>256 053</u>

Table 24a – 2013–14 Correction: Ingie Water Authority

Statement of comprehensive income

for the period 1 July 2013 to 30 June 2014

	2014 \$	2013 \$
Income from continuing operations		
User charges	51 586	51 586
Other revenue	<u>273</u>	<u>451</u>
Total income from continuing operations	51 859	52 036
Expenses from continuing operations		
Supplies and services	22 984	22 052
Other expenses	<u>0</u>	<u>600</u>
Total expenses from continuing operations	<u>22 984</u>	<u>22 652</u>
Operating result from continuing operations	<u>28 875</u>	<u>29 384</u>
Operating surplus for the year	<u>28 875</u>	<u>29 384</u>
Total comprehensive income	<u>28 875</u>	<u>29 384</u>

Table 24b – 2013–14 Correction: Ingie Water Authority

Statement of financial position

as at 30 June 2014

	2014 \$	2013 \$
Current assets		
Cash and cash equivalents	14 128	15,137
Receivables	<u>512</u>	<u>-</u>
Total current assets	14 640	15,137
Non-current assets		
Infrastructure	<u>612 311</u>	<u>612,311</u>
Total non-current assets	<u>612 311</u>	<u>612,311</u>
Total assets	626 951	627,448
Current liabilities		
Payables	5 632	-
Financial liabilities	35 702	33,662
Other current liabilities	<u>0</u>	<u>1,267</u>
Total current liabilities	41 334	34,929
Non-current liabilities		
Financial liabilities	<u>245 641</u>	<u>281,418</u>
Total non-current liabilities	<u>245 641</u>	<u>281,418</u>
Total liabilities	<u>286 975</u>	<u>316,347</u>
Net assets	<u>339 977</u>	<u>311,101</u>
Equity		
Accumulated surplus	<u>339 977</u>	<u>311,101</u>
Total equity	<u>339 977</u>	<u>311,101</u>

Table 24c – 2013–14 Correction: Ingie Water Authority

Statement of changes in equity

for the period 1 July 2013 to 30 June 2014

	Accumulated Surplus/ Deficit \$	Total \$
Balance as at 1 July 2012	281 717	281 717
Operating surplus for the year	29 384	29 384
Balance at 30 June 2013	311 101	311 101
Balance as at 1 July 2013	311 101	311 101
Operating surplus for the year	28 875	28 875
Balance at 30 June 2014	339 977	339 977

Table 24d – 2013–14 Correction: Ingie Water Authority

Statement of cash flows

for the period 1 July 2013 to 30 June 2014

	2014 \$	2013 \$
Cash flows from operating activities		
<i>Inflows:</i>		
User charges	50 319	56 620
Other revenue	273	451
GST input tax credits from ATO	0	285
<i>Outflows:</i>		
Supplies and services	17 864	22 052
GST paid to suppliers	0	285
Other	0	600
Net cash provided by (used in) operating activities	32 728	34 418
Cash flows from financing activities		
<i>Outflows:</i>		
Loan repayments	33 737	31 804
Net cash provided by (used in) financing activities	(33 737)	(31 804)
Net increase (decrease) in cash and cash equivalents	(1 009)	2 614
Cash and cash equivalents at beginning of year	15 137	12 523
Cash and cash equivalents at end of financial year	14 128	15 137

Table 25a – 2013–14 Correction: Kaywanna Bore Water Board

Statement of comprehensive income

for the year ended 30 June 2014

	2014 \$	2013 \$
Income from continuing operations		
User charges	51 452	50 090
Other revenue	<u>6 014</u>	<u>7 630</u>
Total Income from continuing operations	<u>57 466</u>	<u>57 720</u>
Expenses from continuing operations		
Supplies and services	49 770	47 921
Depreciation	29 726	27 558
Other expenses	<u>3 378</u>	<u>836</u>
Total expenses from continuing operations	<u>82 874</u>	<u>76 315</u>
Operating result from continuing operations	<u>(25 408)</u>	<u>(18 595)</u>
Operating result for the year	<u>(25 408)</u>	<u>(18 595)</u>

Table 25b – 2013–14 Correction: Kaywanna Bore Water Board

Statement of financial position

as at 30 June 2014

	2014 \$	2013 \$
Current assets		
Cash and cash equivalents	191 004	213 986
Receivables	<u>2 482</u>	<u>1 120</u>
Total current assets	193 486	215 106
Non-current assets		
Property, plant and equipment, and infrastructure	<u>2 024 150</u>	<u>812 099</u>
Total non-current assets	2 024 150	812 099
Total assets	2 217 636	<u>1 027 205</u>
Current liabilities		
Other	<u>380</u>	<u>0</u>
Total current liabilities	380	0
Total liabilities	380	0
Net assets	2 217 256	<u>1 027 205</u>
Equity		
Accumulated surplus	(308 682)	(283 274)
Asset revaluation surplus (deficit)	1 215 459	0
Contributed equity	<u>1 310 479</u>	<u>1 310 479</u>
Total equity	2 217 256	<u>1 027 205</u>

Table 25c – 2013–14 Correction: Kaywanna Bore Water Board

Statement of changes in equity

for the year ended 30 June 2014

	Accumulated Surplus/ Deficit \$	Asset Revaluation Surplus \$	Contributed Equity \$	Total \$
Balance as at 1 July 2012	(264 679)		1 310 479	1 045 800
Operating result from continuing operations	(18 595)	0	0	(18 595)
<i>Other comprehensive income</i>				
- Increase/(decrease) in asset revaluation surplus	0		0	0
Balance at 30 June 2013	(283 274)	0	1 310 479	1 027 205
Balance as at 1 July 2013	(283 274)	0	1 310 479	1 027 205
Operating result from continuing operations	(25 408)	0	0	(25 408)
<i>Other comprehensive income</i>				
- Increase/(decrease) in asset revaluation surplus	0	1 215 459	0	1 215 459
Balance at 30 June 2014	(308 682)	1 215 459	1 310 479	2 217 256

Table 25d – 2013–14 Correction: Kaywanna Bore Water Board

Statement of cash flows

for the year ended 30 June 2014

	2014 \$	2013 \$
Cash flows from operating activities		
<i>Inflows:</i>		
User charges	50 748	50 090
GST input tax credits from ATO	7 564	5 131
GST collected from customers	0	0
Other (interest)	6 014	0
	<u>64 326</u>	<u>55 221</u>
<i>Outflows:</i>		
Supplies and services	49 770	47 921
GST paid to suppliers	7 845	4 644
GST remitted to ATO	0	836
Other	3 376	0
	<u>60 991</u>	<u>53 401</u>
Net cash provided by (used in) operating activities	<u><u>3 335</u></u>	<u><u>1 820</u></u>
Cash flows from investing activities		
<i>Outflows:</i>		
Payments for property, plant and equipment	26 318	0
Net cash provided by (used in) investing activities	(22 983)	7 630
Net cash increase (decrease) in cash and cash equivalents	0	9 450
Cash and cash equivalents at beginning of year	213 986	204 536
Cash and cash equivalents at end of financial year	<u><u>191 003</u></u>	<u><u>213 986</u></u>

Table 26a – 2013–14 Correction: Lower Herbert Water Management Authority

Statement of comprehensive income

for the year ended 30 June 2014

	2014 \$	2013 \$
Income from continuing operations		
Revenue	217 438	362 781
Other income	<u>7 992</u>	<u>10 361</u>
Total income from continuing operations	225 430	373 142
Expenses from continuing operations		
Accountancy expenses	(4 714)	0
Advertising expenses	(340)	0
Auditors' remuneration	(3 700)	(700)
Depreciation expenses	(57 325)	(57 325)
Directors' fees	(11 395)	(16 809)
Other expenses	<u>(167 563)</u>	<u>(342 367)</u>
Total expenses from continuing operations	(245 037)	(417 201)
Profit / loss for the year	<u>(19 607)</u>	<u>(44 058)</u>
Accumulated surplus at the beginning of the financial year	<u>2 684 930</u>	<u>2 728 989</u>
Profit attributable to members of the company	<u>2 665 324</u>	<u>2 684 930</u>

Table 26b – 2013–14 Correction: Lower Herbert Water Management Authority

Statement of financial position

as at 30 June 2014

	2014 \$	2013 \$
Assets		
Current assets		
Cash and cash equivalents	353 915	306 473
Trade and other receivables	4 670	14 318
Total current assets	358 585	320 791
Non-current assets		
Property, plant and equipment:	2 226 814	2 284 139
Intangible assets	80 000	80 000
Total non-current assets	2 306 814	2 364 139
Total assets	2 665 399	2 684 930
Liabilities		
Current liabilities		
Trade and other payables	76	0
Total current liabilities	76	0
Total liabilities	76	0
Net assets	2 665 324	2 684 930
Equity		
Accumulated surplus	2 665 324	2 684 930
Total equity	2 665 324	2 684 930

Table 26c – 2013–14 Correction: Lower Herbert Water Management Authority

Statement of changes in equity

for the year ended 30 June 2014

	Accumulated Surplus \$	Total \$
Balance at 1 July 2012	2 728 989	2 728 989
Recognition of assets	0	0
Operating result from continuing operations	(44 058)	(44 058)
Balance at 30 June 2013	2 684 930	2 684 930
Operating result from continuing operations	(19 607)	(19 607)
Balance as at 30 June 2014	2 665 324	2 665 124

Table 26d – 2013–14 Correction: Lower Herbert Water Management Authority

Statement of cash flows

for the year ended 30 June 2014

	2014 \$	2013 \$
Cash flows from operating activities		
<i>Inflows:</i>		
Rates and charges	196 573	218 288
Interest received	7 992	10 331
GST collected on sales	2 122	3 035
GST input tax credits from ATO	24 747	28 835
Other income	21 236	143 008
	<u>252 670</u>	<u>403 497</u>
<i>Outflows:</i>		
Administration expenses	(84 782)	(88 575)
Operations and maintenance	(102 928)	(271 299)
GST paid on purchases	(17 519)	(33 653)
	<u>(205 229)</u>	<u>(393 527)</u>
Net cash provided by operating activities	<u>47 441</u>	<u>9 970</u>
Net increase in cash and cash equivalents	47 441	9 970
Cash at beginning of financial year	306 474	296 504
Cash at end of financial year	<u>353 915</u>	<u>306 474</u>

Table 27a – 2013–14 Correction: Matthews Road Drainage Board

Statement of comprehensive income

for the year ended 30 June 2014

	2014 \$	2013 \$
Income from continuing operations		
User charges	2 853	1 453
Other revenue	0	1
Total income from continuing operations	<u>2 853</u>	<u>1 454</u>
Expenses from continuing operations		
Supplies and services	1 939	500
Depreciation	15 928	8 699
Other expenses	2 500	539
Total expenses from continuing operations	<u>20 367</u>	<u>9 738</u>
Operating result from continuing operations	<u>(17 514)</u>	<u>(8 284)</u>
Operating result for the year	<u>(17 514)</u>	<u>(8 284)</u>

Table 27b – 2013–14 Correction: Matthews Road Drainage Board

Statement of financial position

as at 30 June 2014

	2014 \$	2013 \$
Current assets		
Cash and cash equivalents	1 662	3 269
Receivables	254	243
Other	0	0
Total current assets	1 916	3 512
Non-current assets		
Infrastructure assets	212 022	227 950
Total non-current assets	212 022	227 950
Total assets	213 938	231 462
Current liabilities		
Other	0	10
Total liabilities	0	10
Total liabilities	0	10
Net assets	213 938	231 452
Equity		
Accumulated surplus	106 074	123 588
Asset revaluation surplus (deficit)	107 864	107 864
Total equity	213 938	231 452

Table 27c – 2013–14 Correction: Matthews Road Drainage Board

Statement of changes in equity

for the year ended 30 June 2014

	Accumulated Surplus/Deficit	Asset Revaluation Surplus	Contributed Equity	TOTAL
Balance as at 1 July 2012	131 872			131 872
Operating result from continuing operations	(8 284)			(8 284)
<i>Other comprehensive income</i>				
- Increase/(decrease) in asset revaluation surplus		107 864		107 864
<i>Total comprehensive income for the year</i>	(8 284)	107 864		99 580
Balance as at 30 June 2013	123 588	107 864		231 452
Balance as at 1 July 2013	123 588	107 864		231 452
Operating result from continuing operations	(17 514)			(17 514)
<i>Other comprehensive income</i>				
- Increase/(decrease) in asset revaluation surplus				
<i>Total comprehensive income for the year</i>	(17 514)	0		(17 514)
Balance as at 30 June 2014	106 074	107 864		213 938

Table 27d – 2013–14 Correction: Matthews Road Drainage Board

Statement of cash flows

for the year ended 30 June 2014

	2014	2013
	\$	\$
Cash flows from operating activities		
<i>Inflows:</i>		
User charges	2 844	1 211
GST input tax credits from ATO	433	109
GST collected from customers	0	0
Other	<u>0</u>	<u>0</u>
	3 277	1 320
<i>Outflows:</i>		
Employee expenses	0	0
Supplies and services	4 440	1 590
GST paid to suppliers	0	0
GST remitted to ATO	444	159
Other	<u>0</u>	<u>0</u>
	4 884	1 749
Net cash provided by (used in) operating activities	(1 607)	(429)
Net increase (decrease) in cash and cash equivalents	(1 607)	(429)
Cash and cash equivalents at beginning of financial year	<u>3 269</u>	<u>3 698</u>
Cash and cash equivalents at end of financial year	<u>1 662</u>	<u>3 269</u>

Table 28a – 2013–14 Correction: Merlwood Water Board

Statement of comprehensive income

for the year ended 30 June 2014

	2014 \$	2013 \$
Income from continuing operations		
User charges and fees	233 954	89 087
interest	17	20
Other income	1 828	13 999
Total income from continuing operations	235 799	103 106
Expenses from continuing operations		
Employee expenses	(34 969)	(29 396)
Supplies and services	(48 461)	(39 443)
Finance/borrowing costs	(996)	(498)
Other expenses	(74 928)	(49 790)
Total expenses from continuing operations	159 394	(119 127)
Operating result from continuing operations	76 445	(16 021)
Operating result for the year	76 445	(16 021)

Table 28b – 2013–14 Correction: Merlwood Water Board

Statement of financial position

as at 30 June 2014

	2014 \$	2013 \$
Current assets		
Cash and cash equivalents	7 814	(547)
Receivables	145 329	102 243
Other current assets	1 472	5 594
Total current assets	154 614	107 272
Non-current assets		
Property, plant and equipment	1 126 073	1 114 579
Total non-current assets	1 126 073	1 114 579
Total assets	1 280 687	1 221 851
Current liabilities		
Payables	13 590	29 259
Accrued employee benefits	2 663	4 203
Provisions	986	2 697
Total current liabilities	16 253	33 462
Total liabilities	16 253	33 462
Net assets (liabilities)	1 264 434	1 118 389
Equity		
Accumulated surplus	1 264 434	1 118 389
Total equity	1 264 434	1 118 389

Table 28c – 2013–14 Correction: Merlwood Water Board

Statement of changes in equity

for the year ended 30 June 2014

	2014 \$	2013 \$
Opening balance	1 118 389	1 204 410
Operating result from continuing operations	76 445	(16 021)
Closing balance	1 264 434	1 188 389

Table 28d – 2013–14 Correction: Merlwood Water Board

Cash flow statement

for the year ended 30 June 2014

	2014 \$	2013 \$
Cash flows from operating activities		
<i>Inflows:</i>		
User charges and fees	161 579	97 924
Other	769	14 018
GST input tax credits from ATO	12 906	1 297
<i>Outflows:</i>		
Employee expenses	(34 798)	(27 890)
Supplies and services	(41 070)	(31 422)
Finance/borrowing costs	(996)	(498)
GST paid to suppliers	(9 789)	(5 594)
Other	<u>(68 728)</u>	<u>(32 267)</u>
Net cash provided by (used in) operating activities	19 873	15 569
Cash flows from investing activities		
<i>Outflows:</i>		
Payments for property, plant and equipment	<u>(11 494)</u>	<u>(16 460)</u>
Net cash provided by (used in) investing activities	(11 494)	(16 460)
Net cash increase (decrease) in cash and cash equivalents	8 379	(891)
Cash and cash equivalents at beginning of year	<u>(565)</u>	<u>326</u>
Cash and cash equivalents at end of financial year	<u>7 814</u>	<u>(565)</u>

Table 29a – 2013–14 Correction: Roadvale Water Board

Statement of comprehensive income

for the year ended 30 June 2014

	2014 \$	2013 \$
Income from continuing operations		
User charges	166 529	177 361
Other revenue	13 925	18 237
Total income from continuing operations	180 454	195 598
Expenses from continuing operations		
Employee expenses	68 590	55 992
Supplies and services	86 130	82 051
Depreciation	52 193	52 193
Other expenses	7 200	4 461
Total expenses from continuing operations	214 113	194 697
Operating result from continuing operations	(33 659)	901
Operating result for the year	(33 659)	901

Table 29b – 2013–14 Correction: Roadvale Water Board

Statement of financial position

as at 30 June 2014

	2014 \$	2013 \$
Current assets		
Cash and cash equivalents	387 570	357 294
Receivables	<u>3 372</u>	<u>3 105</u>
Total current assets	390 942	360 399
Non-current assets		
Property, plant and equipment	<u>401 732</u>	<u>453 925</u>
Total non-current assets	401 732	453 925
Total assets	792 674	814 324
Current liabilities		
Payables	<u>16 243</u>	<u>4 234</u>
Total current liabilities	16 243	4 234
Total liabilities	16 243	4 234
Net assets (liabilities)	<u>776 431</u>	<u>810 090</u>
Equity		
Accumulated surplus	<u>776 431</u>	<u>810 090</u>
Total equity	<u>776 431</u>	<u>810 090</u>

Table 29c – 2013–14 Correction: Roadvale Water Board

Statement of changes In equity

for the year ended 30 June 2014

	Accumulated Surplus/Deficit	Asset Revaluation Surplus	Contributed Equity	TOTAL
Balance as at 1 July 2012	809 189			809 189
Operating result from continuing operations	901			901
<i>Other comprehensive income</i>				
- Increase/(decrease) in asset revaluation surplus				
- Recognise depreciation for first time (accum til 30/06/12)				
<i>Total comprehensive income for the year</i>				
Balance as at 30 June 2013	810 090			810 090
Balance as at 1 July 2013	810 090			810 090
Operating result from continuing operations	(33 659)			(33 659)
<i>Other comprehensive income</i>				
- Increase/(decrease) in asset revaluation surplus				
- Recognise depreciation for first time (accum til 30/6/12)				
<i>Total comprehensive income for the year</i>				
Balance as at 30 June 2014	776 431			776 431

Table 29d – 2013–14 Correction: Roadvale Water Board

Cash flow statement

for the year ended 30 June 2014

	2014 \$	2013 \$
Cash flows from operating activities		
<i>Inflows:</i>		
User charges	166 306	178 754
GST input tax credits from ATO	7 384	7 526
GST collected from customers	0	158
Interest	<u>13 925</u>	<u>14 576</u>
	187 615	201 014
<i>Outflows:</i>		
Employee expenses	68 590	57 200
Supplies and services	74 161	78 578
GST paid to suppliers	7 430	7 276
GST remitted to ATO	0	183
Other	<u>7 108</u>	<u>800</u>
	157 289	144 037
Net cash provided by (used in) operating activities	30 326	56 977
Net cash increase (decrease) in cash and cash equivalents	30 326	56 977
Cash and cash equivalents at beginning of year	<u>357 244</u>	<u>300 267</u>
Cash and cash equivalents at end of financial year	<u>387 570</u>	<u>357 244</u>

Table 30a – 2013–14 Correction: Yambocully Water Board

Statement of comprehensive income

for the year ended 30 June 2014

	2014 \$	2013 \$
Income from continuing operations		
Revenue		
Water supply rates and charges	392 163	326 533
Interest revenue	15 344	24 156
Total income from continuing operations	407 507	340 689
Expenses from continuing operations		
Employee expenses	60 904	59 093
Water supply charges	89 070	77 127
Supplies and services	192 471	161 124
Depreciation	39 432	6 543
Revaluation decrements	0	237 496
Other expenses	52 368	31 116
Total expenses from continuing operations	434 245	572 499
Operating result from continuing operations	(26 738)	(231 810)
Total comprehensive income	(26 738)	(231 810)

Table 30b – 2013–14 Correction: Yambocully Water Board

Statement of financial position

as at 30 June 2014

	2014 \$	2013 \$
Current assets		
Cash and cash equivalents	599 520	526 768
Receivables	<u>65 526</u>	<u>102 306</u>
Total current assets	665 046	629 074
Non-current assets		
Property, plant and equipment	2 234 621	2 273 727
Total non-current assets	<u>2 234 621</u>	<u>2 273 727</u>
Total assets	2 899 667	2 902 801
Current liabilities		
Payables	<u>51 893</u>	<u>28 289</u>
Total current liabilities	51 893	28 289
Total liabilities	<u>51 893</u>	<u>28 289</u>
Net assets	<u>2 847 774</u>	<u>2 874 512</u>
Equity		
Accumulated surplus	<u>2 847 774</u>	<u>2 874 512</u>
Total equity	<u>2 847 774</u>	<u>2 874 512</u>

Table 30c – 2013–14 Correction: Yambocully Water Board

Statement of changes in equity

for the year ended 30 June 2014

	Accumulated Surplus/Deficit	TOTAL
Balance as at 1 July 2012	<u>3 106 322</u>	<u>3 106 322</u>
Operating result from continuing operations	(231 810)	(231 810)
<i>Other comprehensive income</i>		
- Increase/(decrease) in asset revaluation surplus		
<i>Total comprehensive income for the year</i>	<u>(231 810)</u>	<u>(231 810)</u>
Balance as at 30 June 2013	<u>2 874 512</u>	<u>2 874 512</u>
Balance as at 1 July 2013	<u>2 874 512</u>	<u>2 874 512</u>
Operating result from continuing operations	(26 738)	(26 738)
<i>Other comprehensive income</i>		
- Increase/(decrease) in asset revaluation surplus	<u>0</u>	<u>0</u>
<i>Total comprehensive income for the year</i>	<u>(26 738)</u>	<u>(26 738)</u>
Balance as at 30 June 2014	<u>2 847 774</u>	<u>2 847 774</u>

Table 30d – 2013–14 Correction: Yambocully Water Board

Statement of cash flows

for the year ended 30 June 2014

	2014 \$	2013 \$
Cash flows from operating activities		
<i>Inflows:</i>		
Water supply rates and charges	397 405	266 372
GST input tax credits from ATO	17 226	17 052
GST collected from ratepayers	5 700	0
Interest	15 344	24 156
	435 675	307 580
<i>Outflows:</i>		
Employee expenses	(60 510)	(59 093)
Water supply charges	(86 788)	(77 127)
Supplies and services	(181 542)	(183 362)
GST paid to suppliers	17 226)	(17 052)
GST remitted to the ATO	(5 700)	0
Other	(10 831)	(8 786)
	(362 597)	(345 420)
Net cash provided by (used in) operating activities	73 076	(37 840)
Cash flows from investing activities		
<i>Outflows:</i>		
Payments for property, plant & equipment	(326)	(12 450)
Net cash provided (used in) investing activities	(326)	(12 450)
Net cash increase (decrease) in cash and cash equivalents	72 752	(50 290)
Cash and cash equivalents at beginning of financial year	526 768	577 058
Cash and cash equivalents at end of financial year	599 520	526 768

