

Queensland's Category 2 Water Authorities

Summary of Annual Reports and
Financial Statements

2009–10

Prepared by:

Sustainable Water Entity Governance

Department of Environment and Resource Management

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Introduction

As at 30 June 2010, there were 52 Category 2 water authorities (water authorities) constituted under the *Water Act 2000* (the Act). Water authorities are statutory bodies under the *Financial Accountability Act 2009* 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, Mines and Energy and Minister for Trade (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 in existence during the financial year ending 30 June 2010. It provides both general and specific information about water authorities including their roles, objectives, functions, membership, financial data and current and forward operations. Copies of an individual water authority's annual report, and audited financial statements, are available either from the water authority or the Department of Environment and Resource Management (the department).

In 2008, the Premier of Queensland commissioned an independent review of government bodies, including water authorities, referred to as the Webbe-Weller Review. According to the review's terms of reference, its purpose was to reduce bureaucracy and unnecessary red tape, improve the overall efficiency of government bodies and maintain the integrity and security of necessary regulatory functions.

All water authorities were provided with copies of the independent review report: *A Public Interest Map: An Independent Review of Queensland Government Boards, Committees and Statutory Authorities* (Part A report) and *Brokering Balance: A Public Interest Map for Queensland Government Bodies* (Part B report). The Part A report recommended a governance decision-making model which proposes a three-step process of assessment for proposed and existing non-departmental bodies. The Part B report applied the model to the 459 existing bodies within the review's scope.

The government supported 177 of the 210 recommendations in the Part B report, publishing its response on 22 April 2009. The reports and the government response are available on the Department of the Premier and Cabinet's website at <www.dpc.qld.gov.au>.

The Part B report proposed that water authorities should be abolished and their responsibilities transferred to local governments. It also recommended that local governments have the flexibility to determine if they deliver local water services themselves, delegate them to local boards or use alternative non-government institutional arrangements, such as local cooperatives or incorporated associations.

In February 2010, the government decided water authorities should transfer to the most appropriate institutional arrangement as negotiated between the water authorities, local governments and the state government. Such institutional arrangements include local government and non-government structures such as a cooperative, company or incorporated association.

The government has also approved a package of financial measures to assist in facilitating the transfer of functions to local government or other institutional arrangements. This includes relief from any transfer duties associated with the transfers, non-repayment to the State for any state-contributed assets and direct financial assistance for water authorities and local governments to assist in meeting the costs of transfers, including winding up the authorities, establishing new entities and conducting due diligence.

Since that time, the government has undertaken initial consultations with stakeholders, including conducting eight regional forums with water authorities and discussions with the Local Government Association of Queensland (LGAQ) and the Queensland Farmers Federation. The government is looking to further progress consultation and implementation over the coming year.

Nature of existing water authorities

Water authorities vary in size from those serving several landholders—where landholders share the cost and workload of maintaining the water infrastructure—to those which 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 objectives for the community—Toward Q2: Tomorrow's Queensland and other whole-of-government strategies.

A water authority's main function is to carry out the water activities decided by the authority. If it has a defined area, for example, water supply area or drainage area, and its main function is to carry out those 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. These water authorities also provide coordinated drainage systems and replenish underground water supplies.

Beyond maintaining and upgrading the infrastructure they control, water authorities are 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, provides assistance to landholders in some bore water supply areas for rehabilitating bores and replacing open bore drains with polyethylene pipe.

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 regulation. The Water Regulation 2002 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 Governor-in-Council. A director continues holding office after their term ends, until a successor is appointed.

The contact person for each water authority, as at 30 June 2010, is listed in this report. However, contact information and details of board composition may subsequently change as directors' terms of appointment end. To confirm contact information, please contact the department.

Location of water authority areas

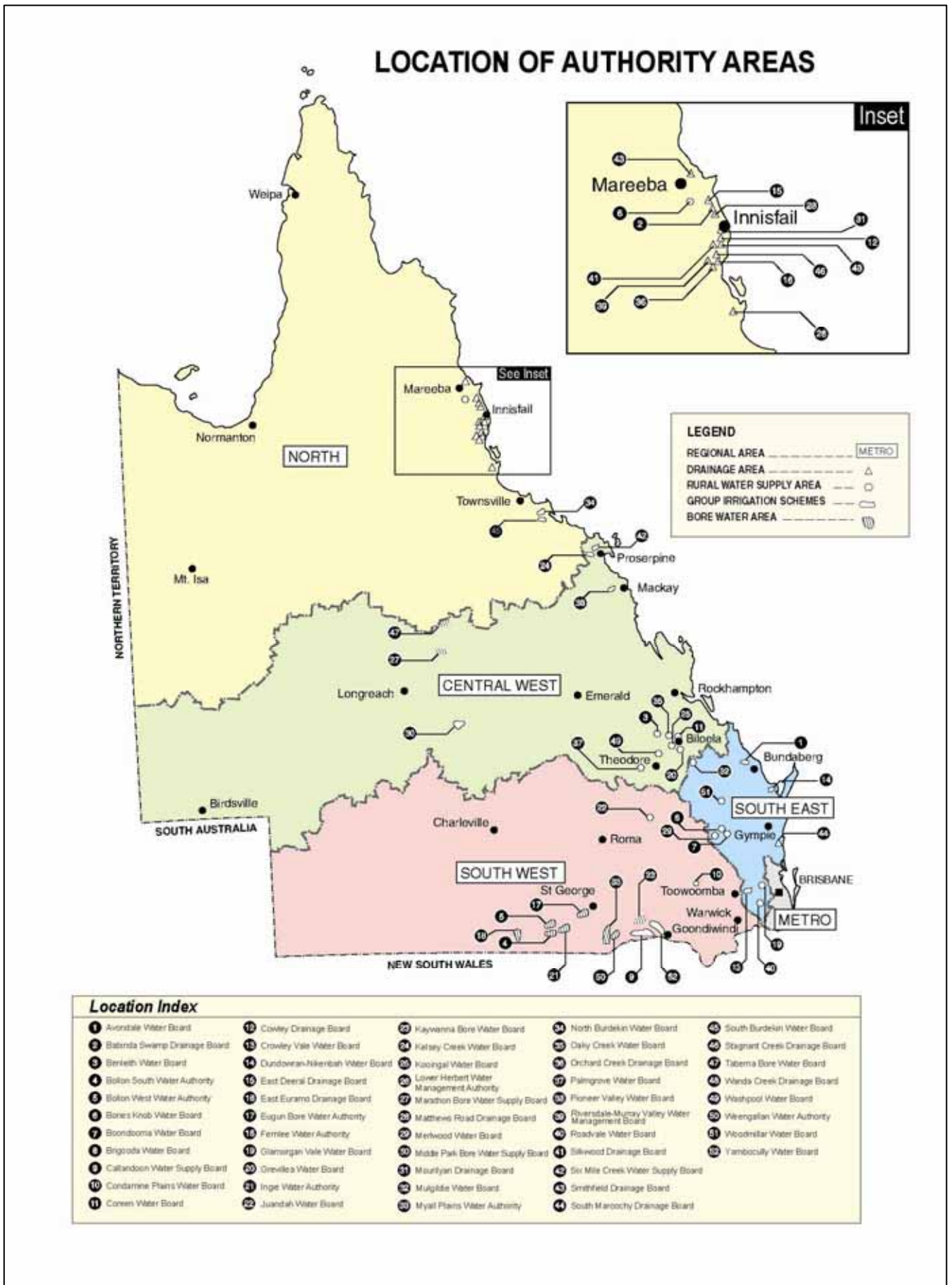
Table 1 lists all water authorities operating as at 30 June 2010 and the plan reference number for their respective authority area. A location map of the water authorities is shown in Figure 1.

Table 1: Plan reference numbers of water authority areas

| Water authority | Plan reference number |
|--|-----------------------|
| Avondale Water Board | AP4014 |
| Babinda Swamp Drainage Board | AP4045 |
| Benleith Water Board | AP4015 |
| Bollon South Water Authority | AP6513 |
| Bones Knob Water Board | AP4016 |
| Boondooma Water Board | AP16173 |
| Brigooda Water Board | AP4018 |
| Callandoon Water Supply Board | AP4019 |
| Coreen Water Board | AP13403 |
| Cowley Drainage Board | AP4046 |
| Crowley Vale Water Board | AP4022 |
| Dundowran-Nikenbah Water Board | AP7348 |
| East Deeral Drainage Board | AP4047 |
| East Euramo Drainage Board | AP4048 |
| Eugun Bore Water Authority | AP7343 |
| Fernlee Water Authority | AP6941 |
| Glamorgan Vale Water Board | AP16172 |
| Grevillea Water Board | AP4025 |
| Ingie Water Authority | AP7350 |
| Juandah Water Board | AP4026 |
| Kaywanna Bore Water Board | AP13400 |
| Kelsey Creek Water Board | AP4028 |
| Kooingal Water Board | AP4029 |
| Lower Herbert Water Management Authority | AP4064 |
| Marathon Bore Water Supply Board | AP4030 |
| Matthews Road Drainage Board | AP4052 |
| Merlwood Water Board | AP7342 |

| Water authority | Plan reference number |
|---|------------------------------|
| Middle Park Bore Water Supply Board | AP4032 |
| Mourilyan Drainage Board | AP4053 |
| Mulgildie Water Board | AP13396 |
| Myall Plains Water Authority | AP13401 |
| North Burdekin Water Board | AP7349 |
| Oaky Creek Water Board | AP13405 |
| Orchard Creek Drainage Board | AP4054 |
| Palmgrove Water Board | AP4036 |
| Pioneer Valley Water Board | AP7345 |
| Riversdale–Murray Valley Water Management Board | AP4056 |
| Roadvale Water Board | AP4038 |
| Silkwood Drainage Board | AP4057 |
| Six Mile Creek Water Supply Board | AP4039 |
| Smithfield Drainage Board | AP4058 |
| South Burdekin Water Board | AP6512 |
| South Maroochy Drainage Board | AP4059 |
| Stagnant Creek Drainage Board | AP4060 |
| Taberna Bore Water Board | AP4041 |
| Wanda Creek Drainage Board | AP4061 |
| Washpool Water Board | AP4042 |
| Weengallon Water Authority | AP13399 |
| Woodmillar Water Board | AP4043 |
| Yambocully Water Board | AP4044 |

Figure 1: Location map of water authority areas



Operations

Staff

While most of the small water authorities did not employ any staff, some of the larger water authorities employed a relatively small number of staff during the year. No staff received a voluntary early retirement package during the 2009–10 year.

Related entities

Employing offices

The *Statutory Bodies Legislation Amendment Act 2007* was enacted to provide certain employees of statutory bodies, affected by the federal government's WorkChoices legislation, the ability to transfer to a non-corporate government entity for the statutory body (an employing office). Such a transfer would move affected employees outside the jurisdiction of the WorkChoices legislation. The Queensland industrial relations legislation applies to staff employed in employing offices.

Seven water authorities which employed staff were identified as constitutional trading corporations and are subject to the federal government's legislation. Employing offices were established for the water authorities listed below:

- Callandoon Water Supply Board
- Glamorgan Vale Water Board
- Merlwood Water Board
- North Burdekin Water Board
- Pioneer Valley Water Board
- South Burdekin Water Board
- Yambocully Water Board.

No financial transactions have been reported by these entities for the 2009–10 financial year.

Water authorities did not have any other related entities during the year.

Consultancies

During the year six water authorities spent a total of \$411 368 on consultancies for various works.

Overseas travel

Water authority directors did not travel overseas on water authority business during the year.

Information systems and record keeping

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

Public Sector Ethics Act 1994

All water authorities complied with the *Public Sector Ethics Act 1994* during the year. Directors are reminded of their obligations when appointed to their respective water authorities and given access to the publication *Welcome Aboard: A Guide for Members of Queensland Government Boards, Committees and Statutory Authorities*.

Carers (Recognition) Act 2008

A number of water authorities have certified they have met the requirements of the *Carers (Recognition) Act 2008*, by recognising the interests of carers in making decisions about services that impact on the role of carers.

Public interest disclosures

The water authorities did not receive any requests for public interest disclosures under the *Whistleblowers Protection Act 1994* during the year.

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 is requested to submit:

- 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 the latest review, 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. There is nothing to report for the year.

Outputs and output performance measures

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

Overview of operations and forward operations

The **Avondale Water Board** delivered a total of 1573 megalitres of water to its customers during the year, a marginal increase from the previous year. The board's electricity and maintenance charges increased over 2009–10, with maintenance costs up by more than \$50 000. Bundaberg Sugar Ltd continued to provide free secretarial and maintenance services to the board.

During the upcoming year, the board proposes to continue supplying water for irrigation purposes to the seven rural landholders in its area. The board has been granted its full nominal allocation of water for 2010–11 and believes it will be able to service its debts in this year.

The **Babinda Swamp Drainage Board** undertook works to improve the effectiveness of its main drain culvert under Christiano Road in 2009–10. This was achieved by installing a low-flow culvert adjacent to the original culvert, which was installed more than 30 years ago. The board also undertook a significant amount of restoration work during the year, necessitated by the damage caused by monsoonal rains. The work was funded under the Natural Disaster Relief and Recovery Arrangements (NDRRA).

In 2010–11, the board plans to continue maintenance works on its existing drainage system when needed and provide effective administration of its operations.

The **Benleith Water Board** continued supplying water for stock and domestic purposes to the 23 rural properties in its area during 2009–10. The board supplied more than 60 megalitres of water, almost 25 per cent more than the previous year. The board continued its maintenance activities, replacing a nine kilometre section of pipe, and using pump telemetry to lower energy costs.

The board is currently considering replacing a further three kilometres of its pipeline during the upcoming year in order to reduce pumping costs and losses due to leakage. It is also considering upgrading its pump telemetry to utilise cheaper off-peak electricity tariffs and improve the monitoring and control of its water supply system.

The **Bollon South Water Authority** continued to administer its stock and domestic water supply scheme during 2009–10. The authority's recently completed bore drain replacement project is continuing to operate as expected, bringing considerable benefits to ratepayers in water delivery efficiency and providing a good return on investment.

The authority has no proposed significant actions planned in 2010–11, but reports that continuing works to replace the southern portion of the North Yancho Bore Drain are underway.

The **Bollon West Water Authority** continued to supply water for stock and domestic purposes to 13 landholders in its area in 2009–10. The authority has now replaced 95 per cent of its open drains with pipes and its water supply system operated well during the year. All of the material required to complete the rest of the pipeline is onsite.

The authority has sufficient funds to cover expenditure which may arise in the coming year and will continue to repay its Queensland Treasury Corporation loan.

The **Bones Knob Water Board** continued to provide water for stock and domestic purposes to the 25 properties within its authority area during 2009–10. The board replaced existing pumps but did not carry out any significant capital works projects.

The board has sufficient funds to service its debts due in the coming year and will not need to borrow any funds. However, the board anticipates it will need to raise rates to cover increased expenditure. The board will continue to maintain its existing pumps and pipelines in 2010–11.

The **Boondooma Water Board** continued to service 12 rural and urban properties throughout 2009–10, delivering just over 18 megalitres of water to ratepayers over an area of 3160 hectares. The board did not carry out any significant repairs or maintenance to its infrastructure during the year. The board did not have any debt as at 30 June 2010.

Apart from the possibility of having to replace its storage facilities, the board does not foresee any problems arising with its infrastructure during the coming year. It has sufficient funds to cover the replacement costs of its storage facilities.

The **Brigooda Water Board** continued to provide water for stock and domestic purposes throughout 2009–10 to the 13 farms and two houses in its area, which comprises a total of 2108 hectares. The board's ratepayers took part in working bees to monitor the board's pumping equipment. The board did not increase its rates and charges during 2009–10.

The board proposes to maintain and improve its assets during the coming year. It has no capital works projects planned.

The **Callandoon Water Supply Board** continued to service 17 rural properties in its authority area, encompassing 36 667 hectares, of which 10 000 hectares are developed for irrigation. During 2009–10, the board carried out general maintenance works including the clearing of debris abutting the bridge at South Callandoon and at the gate at Brooklyn Weir. The board remains affected by drought with most of its ring water tanks remaining empty for the fifth year running.

Cotton production in the board's area will be minimal during the upcoming year, unless a timely flood or period of extended rain occurs.

The **Condamine Plains Water Board** was constituted to provide landholders in its authority area with water from Leslie Dam and the Condamine River for irrigation. The board functioned well and maintained its assets satisfactorily during 2009–10. It pumped 3992 megalitres of water from its storages and after allowance for losses through evaporation and saturation, 3855 megalitres were delivered to its ratepayers' diversion points. At the end of the year, there were approximately 1800 megalitres stored in the board's off-stream storage.

The board is satisfied that its current rating structure is sufficient to cover expenditure that may arise during the coming year. The board has not identified any significant issues which are likely to affect its operations in the immediate future.

The **Coreen Water Board** delivered less than 48 megalitres of its 68 megalitre allocation to ratepayers, due to reduced demand by its ratepayers in 2009–10. The reduced demand was attributed to good rainfall in the board's area. There was sufficient rainfall to fill Kroombit Dam and fully recharge the aquifer from which the scheme's bores draw water. The board's policy of replacing rather than repairing its assets resulted in significant improvements in water delivery efficiency. The board did not undertake any specific major capital works programs during the year.

The board will continue to maintain and operate its water supply scheme in the upcoming year. The board's current revenue regime is sufficient to cover all anticipated expenses and it has sufficient reserve funds to cover any unforeseen expenditure which may occur during the year. It has no capital works program planned for 2010–11.

The **Cowley Drainage Board's** main activity for 2009–10 was maintenance work on its drainage system. As the board had sufficient funds in its term deposit account, it did not charge any rates during the year.

The board will undertake further maintenance work on its drain in the upcoming year and does not foresee any event which will have an impact on its ability to maintain the drains. The board does not plan to undertake any additional works in 2010–11. It does not believe it will need to charge any rates during the year as it has sufficient funds to cover any expenditure which may arise in the foreseeable future.

The **Crowley Vale Water Board** operated efficiently during 2009–10. It did not undertake any capital works programs or develop any new initiatives.

In the coming year, the board will review its rates and charges to ensure that they will cover increasing electricity, water allocation and insurance charges.

The **Dundowran–Nikenbah Water Board** continued to distribute treated wastewater for the irrigation of sugar cane to eight farms within its area. Over the year, the board distributed a total of 750 megalitres to ratepayers, 165 megalitres more than last year.

During the upcoming year, a major upgrade of the board's pump station, at an estimated cost of \$74 000, will be undertaken to improve the operational efficiency of the scheme.

The **East Deeral Drainage Board** provided a coordinated drainage system for the removal and disposal of excess water from agricultural lands, ensured continued maintenance of existing drainage works and provided proper administration of its functions during the year.

In 2010–11, the board plans to continue to monitor its drainage system and ensure maintenance and cleaning is carried out when required.

The **East Euramo Drainage Board** continued to maintain its drainage works throughout the year.

The board plans to keep rates at the current level during 2010–11. These rates will provide sufficient funds to pay for maintenance of works and administration costs and provide a small emergency reserve. No borrowings to fund capital works are planned.

The **Eugun Bore Water Authority** continued to deliver a stock and domestic reticulated bore water service to the 11 rural properties which are fully or partly within its area during 2009–10. Routine repairs to pumps and electronic pressure devices were carried out.

The authority has no capital works programs planned for the upcoming year. Its proposed forward operations are to continue to manage the provision of a reliable supply of water to its ratepayers. The board has sufficient reserve funds to cover unforeseen costs. It does not propose to borrow any funds during the year.

The main objective of the **Fernlee Water Authority** is to complete stage 2 of its development plan. Stage 1 was completed in 2006–07 and involved the drilling of two new bores and repairs to another bore. Stage 2 continues to be progressed and involves the installation of a fully enclosed and controlled piped livestock water delivery system, which replaces an open bore drain system. While ongoing developments in the implementation of stage 2 have occurred during 2009–10, wet weather and record flooding have restricted progress.

The board envisages that its current development plan will be completed in the next two years.

The **Glamorgan Vale Water Board** reports that, throughout 2009–10, its standard operations have been maintained. The board began to implement a meter maintenance program in response to a system leakage management plan it completed last financial year. The program involves replacing water meters that are either seven years old or have reached a measurement of 700 kilolitres. This program has improved the accuracy of the board's data on its volumetric usage resulting in a previously unmeasured 8000 kilolitres of water being measured since the program started. The board also continued to eradicate weeds around its reservoirs and pumps during the year.

The board reports two key projects need undertaking to reduce leakage and improve efficiency of water delivery. These projects involve the replacement of mains and delivery pipe and extension of mains and service lines to connect 20 lots of land to the rural water scheme.

The **Grevillea Water Board** delivered approximately 30 megalitres of water to ratepayers over the year, similar to last year. During the year, a tertiary sands bore facility was established, including a diesel generator and electric borehole pump. This infrastructure was connected to the scheme's main lines by an extension pipe. By extracting water from the tertiary sands aquifer, and delivering it into the scheme's infrastructure, the board aims to ensure an adequate supply of water. The board relied on its new bore in the first six months of the year while its older bores were effectively dry. However, since January 2010, its established bores have been recharged, so the board has had less need to access water from the new bore.

The board plans to develop its tertiary sands bore by replacing its diesel generator with mains electricity power in the first quarter of 2010–11. The diesel generator will be sold once the mains electricity has been connected.

Ingie Water Authority continued to manage and facilitate the reticulation of artesian bore water throughout its benefited area for stock and domestic use during the year. The board's capital works program has been completed. Its infrastructure is operating to plan and is adequate for the current needs of its ratepayers.

The board will continue to manage its operations in 2010–11 and has not proposed to borrow any funds during the year.

The **Juandah Water Board** continued to administer and maintain works which supply water for stock watering to the seven properties in its area during the year. The board reports that no capital works were performed in the year.

The board is of the view that during 2010–11 there is a high probability that a mining company will gain management control of six of the board's seven properties. The board does not propose to borrow funds for the purposes of undertaking capital works.

The **Kaywana Bore Water Board** continued to maintain its bore head installations and pipes, which offer a supplementary water supply for stock and domestic purposes to 35 properties, a school and a recreation club and two public stock water facilities on local stock routes. Although the board did not undertake any capital works projects during the year, it did fit new meters to its main bore and four main lines to allow better monitoring of usage. It also replaced galvanised risers, fixed leaky air and scour valves and repaired leaks and accidental damage to lines.

During the upcoming year, the board proposes to continue to regularly maintain its infrastructure. It does not propose any borrowings or changes to its current operations.

The **Kelsey Creek Water Board** continued to supply water to the 36 properties in its area for irrigation and stock watering throughout the year. The board reports that SunWater released 8379 megalitres from the Peter Faust Dam for delivery to its customers' pumps in Kelsey Creek and outlets on the channel section. According to meter readings, the board's customers used 5819 megalitres of this released water, which represents a scheme efficiency of 69.45 per cent. This figure is down slightly from last year's figure of 74.19 per cent. The drop in overall scheme efficiency is mainly attributed to losses caused by a significant rainfall event leaving orders unutilised by customers. The board is keen to minimise these line losses and reminded its customers of the need to adhere to water ordering procedures to allow its scheme to operate efficiently.

During 2010–11, the board will maintain its infrastructure and, if necessary, replace its existing water meters to comply with legislative standards. It does not propose any changes to its current operations.

The **Kooringal Water Board** continued to supply stock water to properties within its area throughout 2009–10. Approximately 15.6 megalitres of water were delivered to ratepayers. A recharge event occurred during the year and filled the water supply scheme's aquifer. Excess water charges were lower than budgeted due to the satisfactory season. Similarly, budgeted repairs were performed at a lower cost than estimated because the good season allowed shut-down work to occur. There were no capital works undertaken during the year.

During the upcoming year, the board will continue to maintain and operate its scheme as in previous years. Its current revenue regime is sufficient to cover all anticipated expenses and the entity has sufficient reserve funds to cover any unforeseen or urgent expenditure.

The **Lower Herbert Water Management Authority** undertook significant repair and restoration work in 2009–10 following a major flood early in 2009. The authority is seeking to be reimbursed for this work under the NDRRA. A further NDRRA claim, relating to damages sustained to assets following a severe rainfall event in 2010, is yet to be lodged. The authority engaged consultants to assist in the resolution of specific drainage issues. It did not carry out any capital works during the year.

During 2010–11, the authority anticipates carrying out further NDRRA work and general operations and maintenance work. This will include clearing blocked drains and replacing and repairing crossings. The authority will also investigate options to improve outflows in the Foresthome area, where water inundation occurs from time to time.

The **Marathon Bore Water Supply Board** continued to provide water for stock and domestic purposes throughout 2009–10. It also carried out minor flood damage repair works on its bore drains.

The board does not propose to undertake any significant actions in the coming year.

The **Matthews Road Drainage Board** maintained its drains during the year. After significant monsoonal rains, the board undertook major restoration work in 2009–10, funded under the NDRRA. The board also paid out existing borrowings to be debt free as at 30 June 2010.

The board intends to continue operating its drainage scheme effectively and efficiently in the coming year. It will arrange for maintenance works to be carried out when necessary.

The **Merlwood Water Board** developed a third bore during 2009–10 and continued to provide a reliable water supply to the 69 properties in its area through its bores. The board used funds in its capital works reserve account to pay for the development of this bore.

During the upcoming year, the board will continue to supply water to ratepayers within its designated area and maintain its existing water supply infrastructure. The board will review its current rates and charges to ensure they are sufficient to cover all expenses which may arise during the year.

The **Middle Park Bore Water Supply Board** continued to provide water for stock and domestic purposes to the six properties in its authority area. The board did not carry out any asset maintenance or capital works during 2009–10.

The board has no proposed forward operations planned for 2010–11, apart from continuing to achieve its stated objective to consistently supply quality water to landholders in its benefited area.

In 2009–10, the **Mourilyan Drainage Board** continued to service seven holdings over more than 172 hectares, with its works, which consists of 6.7 kilometres of earth channels. In the first quarter of 2008, monsoonal flooding left substantial deposits of debris in the board's drains. Remaining debris from Cyclone Larry exacerbated the impact on the board's drains. Assistance provided under the NDRRA allowed the board to finish the necessary clean-up of its drains. During the year, the board created a recordkeeping policy to comply with the Australian Standards for Record Management.

In 2010–11, the board plans to levy rates to enable it to continue its main function of maintaining its existing drains. It also plans to upgrade a floodgate.

The **Mulgildie Water Board** continued to supply water for stock and domestic purposes to 24 ratepayers, although it only received 60 per cent of its nominal water allocation in 2009–10. Over the year, the board continued its program of systematic replacement of its underground water mains and purchased almost \$60 000 of replacement works, including new pumps, storage and pipeline.

The board will review its existing rates and charges for the 2010–11 year to ensure it has sufficient funds to cover proposed improvements to the board's infrastructure. The board has a program to systematically replace its underground water mains.

The **Myall Plains Water Authority** supplied stock and domestic water to its customers throughout its 72 660 hectare authority area during the year. Because it is relatively new, its infrastructure is in good condition and needs limited repair work to function effectively. The authority did not undertake any capital works during the year.

In 2010–11, the authority proposes to increase rates to cover expenses and provide a positive cash flow. The authority does not propose to borrow any funds during the year.

The **North Burdekin Water Board's** area experienced very hot and dry weather conditions in the latter part of 2009 which, along with buoyant sugar cane prices, increased irrigation demand on its system. At that time, the board imposed pumping restrictions on its ratepayers.

Relief from the dry conditions occurred in early 2010 with two significant rainfall events. These events replenished the groundwater system and assisted crops.

A total of 131 604 megalitres of water was pumped from the Burdekin River during the 2009–10 year, which represents approximately 85 per cent of the board's allocation. Of the total water pumped, 78 584 megalitres represents surface water used by farmers under the permit to pump from the board's channel supply. The balance of 53 020 megalitres went to the groundwater replenishment via pit recharge and in-channel intrusion.

Amongst other activities over the year, the board installed 100 metres of pipeline to replace open waterways identified as high risk to growers and residents in the Airdmillan area. This modification is improving safety, property access and drainage in the area.

The board has budgeted to install eight groundwater meters in the delta area to monitor groundwater extractions throughout the Lower Burdekin delta during the coming years. Additionally, the board reports it has a comprehensive asset maintenance program in place, with five-year asset management plans prepared and updated annually.

The **Oaky Creek Water Board** supplied 27 ratepayers with 36 megalitres of water for stock and domestic purposes from its 47 megalitre allocation for the 2009–10 period. There were no capital works programs undertaken by the board during the year. The majority of the board's pipelines, bores, pumps and tanks are relatively new and in good condition.

During the coming year, the board anticipates its operations will continue as usual. The board is of the view that its current revenue regime is sufficient to cover anticipated expenses and it has sufficient reserves to cover any unforeseen expenditure.

The **Orchard Creek Drainage Board** continued to provide a coordinated drainage system for the removal and disposal of excess water from agricultural lands for the benefit of its ratepayers throughout 2009–10. The board did not have any debts as at 30 June 2010.

In 2010–11, the board anticipates that minimum maintenance work will be needed on its drains, other than spraying to contain pests and weeds. The board will continue to charge sufficient rates to enable it to continue to administer its scheme. It does not plan to borrow any funds for the purpose of undertaking capital works.

The **Palmgrove Water Board** continued to provide water for stock and domestic purposes to landholders in its area during the year. The board carried out repairs to its pipeline which was damaged during a flood in February 2010.

During 2010–11 the board will continue to manage its bores at Palmgrove, Mungabunda Road, Moura to provide water for stock to five properties. It is not planning any proposed borrowings to fund capital works.

Following dry conditions during spring and early summer, an extended wet season including Cyclone Ului resulted in reduced demand for irrigation in the **Pioneer Valley Water Board's** supply area in the second half of the 2009–10 year. The board reports that it delivered just 39 per cent of its annual water allocation to ratepayers throughout 2009–10.

Reported key achievements of the board over the year include:

- updating its Asset Renewal Strategy for 2010–17
- commencement of a program to remove the pilot valves and control line filters from pressure-reducing valves in the Palm Tree Creek Pipeline Scheme valve pits
- repairing of erosion damage at the overflow of the Septimus Lower Balancing Storage
- commencement of a program to trial various magnetic flow water meters in preparation for progressive upgrade of all water meters
- successful trial of channel bank stabilisation in the Palmyra Scheme.

During 2010–11 the board proposes to:

- undertake further modifications on its infrastructure to address issues identified in the recent occupational health and safety audits
- conduct further stabilisation work along the Palmyra Channel
- complete the remote monitoring network for off-takes at lateral pipelines in the Palm Tree Creek Scheme.

The **Riversdale–Murray Valley Water Management Board** provided improved drainage and better management of floodwaters in the Riversdale–Murray Valley catchment area during the year. The board maintained its assets during the year, however, no major capital works were undertaken.

In 2010–11, the board intends to continue to facilitate sustainable resource use and enhanced productivity on existing and potential agricultural lands in the Riversdale–Murray Valley area.

The **Roadvale Water Board** supplied untreated water for stock, dairy and domestic use by means of a reticulated water supply system during 2009–10. The board reports that its pump site at Kent's Lagoon has been recommissioned and water is now primarily drawn from this site. Water is also occasionally drawn from a connection to the Boonah Water reticulated supply system as an emergency supply or when the water at Kent's Lagoon is turbid. The board did not undertake any major capital works during the year.

The board is awaiting outcomes of proposed discussions with the government concerning the Webbe–Weller review recommendation for water authorities, before it embarks on any further major works during the coming year.

The **Silkwood Drainage Board** continued to service 26 rural properties across 1163 hectares of rated area via 17.6 kilometres of networked drains during 2009–10. The board completed a clean-up of debris deposited in its drains during the monsoonal events of early 2008, revegetated 2.6 kilometres of creek bank, installed and vegetated sediment traps and completed spray-out of all its drains. The board reports that no rates were levied and no capital works were performed during the year.

The board will continue to maintain its drains during the upcoming year.

The **Six Mile Creek Water Board** initially had access to 3810 megalitres of water from the Peter Faust Dam in 2009–10. The board reports that, due to a technological failure, there were some recording errors in the measurement of water pumped by the board from the Peter Faust Dam over the year. This issue has been raised with SunWater and is still to be resolved. Despite the recording errors on the dam, the board was able to read its customers' meters to accurately determine its total water usage, which was 2592 megalitres for 2009–10.

The event of Cyclone Ului in March 2010 necessitated some remedial action by the board. However, this event only mildly affected the board's operations and there were no disruptions to water supplies.

The board has identified the implementation of a meter replacement program may be necessary during the 2010–11 year. The board has reviewed its rates and charges and considers its current revenue structure sufficient to cover all anticipated expenses.

The **Smithfield Drainage Board** continued to provide a coordinated drainage system to remove and dispose of excess water from agricultural lands in its authority area of 530 hectares during 2009–10. There are six rural holdings and seven commercial holdings serviced by the board and a large number of residential holdings. The board conducted maintenance activities that identified the need to replace the flood gates that shield the drainage area from salinity. Though the repairs to flood gates were not previously budgeted for, costs were met by surplus funds remaining from the Cyclone Larry grant.

At this stage, the board does not plan to undertake any additional capital works during the coming year. The board will continue to monitor the operation of its drainage system and ensure necessary maintenance and cleaning is carried out as and when required.

The **South Burdekin Water Board** continued to use flow from the Burdekin River to replenish groundwater in the southern part of the Burdekin delta which increased the quality and quantity of groundwater available for irrigation, stock, domestic, industrial and urban needs. Rain generally reduced irrigation demands in the board's area in 2009–10. There were a total of 66 889 megalitres diverted from the Burdekin River, comprising 42 669 megalitres of surface water pumped by ratepayers and 24 220 megalitres used to recharge groundwater.

The board contributed to re-establish a wet land in the lower reaches of the system, with the cooperation of the landholder, Wet Land Care Australia and North Queensland Dry Tropics. The board is also in the process of establishing a group to maintain and preserve a fish passage through the salt water creek system. The board continued to use mechanical clearing methods rather than chemicals to clear waterways.

The Down River pump station was extensively damaged by major flood waters during the year. The board has installed two temporary pumps to service needs during peak demand.

During the coming year, the board proposes to continue the processes necessary to achieve organisational change in accordance with the Webbe-Weller review recommendation for water authorities and undertake a meter replacement program.

The **South Maroochy Drainage Board** continued to provide drainage services to both the 12 rateable properties, and 734 rural residential and urban blocks, paid for by the Sunshine Coast Regional Council. It achieved this objective by maintaining the 6.5 kilometres of main drains and 10.5 kilometres of subsidiary drains in its authority area. The board did not carry out any capital works during the year.

In 2010–11, the board will continue to maintain its existing drainage system and monitor any future rural subdivisions which may have a significant impact on the board's drains. The board's existing rates and charges regime is believed to be sufficient to cover all anticipated expenses.

The **Stagnant Creek Drainage Board** continued to provide its coordinated drainage services to ratepayers during 2009–10.

In the upcoming year, the board will endeavour to keep its maintenance costs to a minimum. The board proposes to levy sufficient rates to cover its maintenance and administration costs and provide for a small reserve fund for emergencies.

The **Taberna Bore Water Board** maintained its service of supplying water for stock watering purposes to properties within its authority area throughout 2009–10. The board operated satisfactorily throughout the year with minimal activity. There were no rates levied on landholders over the year.

In the coming year, the board proposes to continue to operate as usual until it is dissolved and its operations are managed under a private water supply agreement.

The **Wanda Creek Drainage Board** continued to maintain its seven kilometres of earth channels which benefit the 12 rural holdings in the board's area during 2009–10. An aquatic weed continued to be an ongoing concern.

The board does not plan to borrow any funds to undertake capital works during the coming year. In August 2010, it will charge rates for the 2009–10 year. The board will then have sufficient funds to cover its expenses until it transitions to a new entity in accordance with the Webbe-Weller Review recommendation.

The **Washpool Water Board** purchased and installed a variable speed drive pump and motor on its bore in 2009–10. The board also resurveyed its easement and investigated the possibility of placing gates on boundary fences to enable access to its pipeline.

During the coming year, the board proposes to place gates on boundary fences and expand its easement to enable better access to its pipeline. The board is not planning any major changes to its operations during the year.

The **Weengallon Water Authority** continued to supply water for stock-watering and domestic purposes to landholders during 2009–10. The board's piping system has reduced water wastage in its area. Floods in February 2010 had a minimal impact on the authority's assets and no restoration or repair work was necessary.

During the coming year, the authority proposes to continue the operation of the bore water scheme by managing the resources of the Weengallon number one bore to reduce loss of water from bore drains through evaporation and seepage.

The **Woodmillar Water Board** carried out routine maintenance to its pumps, reservoirs and water lines throughout 2009–10, but did not undertake any capital works during the year.

The board has identified that continuing financial pressures, particularly increasing electricity charges, will translate to an increase in its rates and charges in 2010–11. It proposes to continue to offer a service to its ratepayers which will enable them to operate their business efficiently.

The **Yambocully Water Board** pumped a total of 4384 megalitres of water, delivering a reported 3503 megalitres to ratepayers for irrigation use and 150 megalitres for stock and domestic purposes during 2009–10. The board upgraded a railway culvert with an additional pipe to boost the flow of water being pumped.

The board has reviewed and updated its rating structure to enable it to continue to operate effectively in the coming years. It maintains a reserve fund for unforeseen expenditure. The board does not propose any borrowings to fund capital works in 2010–11.

Water authority information

Establishment information and contact details for all water authorities are listed alphabetically below by name. These details were current as at 30 June 2010.

The summarised financial information for each water authority is outlined in Appendix A. More detailed financial information for those water authorities operating on an accrual accounting basis has also been included in Appendix A.

Avondale Water Board

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

Date constituted: 03/05/1996

Contact details: PO Box 500
Bundaberg Qld 4670
Telephone: 07 4150 8500 Fax: 07 4150 8533

| Directors: | Name | Appointment date |
|------------|--------------------------------|------------------|
| | Mr Michael Smith (Chairperson) | 08/10/2009 |
| | Mr Graham Cossart | 08/10/2009 |
| | Mr Peter Maidment | 08/10/2009 |
| | Mr Arnold Read | 08/10/2009 |

Contact person: Ms Julie Hennessey (Secretary)

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: PO Box 169
Babinda Qld 4861
Telephone: 07 4067 1313 Fax: 07 4067 1775

| Directors: | Name | Appointment date |
|------------|----------------------------------|------------------|
| | Mr Maxwell Wilkins (Chairperson) | 13/09/2007 |
| | Mr Kevin Lloyd | 13/09/2007 |
| | Mr Aldo Sacchetti | 13/09/2007 |
| | Mr Barry Stubbs | 13/09/2007 |

Contact person: Mrs Sarah Standen (Secretary)

Benleith Water Board

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

Date constituted: 02/12/1967

Contact details: Mail Service 671
Baralaba Qld 4702
Telephone: 07 4998 1276 Fax: 07 4998 1099

| Directors: | Name | Appointment date |
|------------|------------------------------|------------------|
| | Mr Gary Pierce (Chairperson) | 08/10/2009 |
| | Mr Robert Hamilton | 11/08/2005 |
| | Mr John Petersen | 08/10/2009 |
| | Mr Allan Trail | 08/10/2009 |

Contact person: Mr Jim Bourke (Secretary)

Bollon South Water Authority

Function: To supply water for stock watering and domestic purposes to all properties in the authority's area.

Date constituted: 19/12/2003

Contact details: Kanowna
Runnymede Road
Bollon Qld 4488
Telephone: 07 4625 7374 Fax: 07 4625 7342

| Directors: | Name | Appointment date |
|------------|---------------------------------|------------------|
| | Mr Dugald Cameron (Chairperson) | 15/07/2004 |
| | Mr Ranald Winks | 15/07/2004 |
| | Vacant | |
| | Vacant | |
| | Vacant | |
| | Vacant | |

Contact person: Mr Dugald Cameron (Secretary)

Bollon West Water Authority

Function: To supply water for stock watering and domestic purposes to all properties in the authority's area.

Date constituted: 30/01/2004

Contact details: 55 Main Street
 Bollon Qld 4488
 Telephone: 07 4625 6198 Fax: 07 4625 6055

| Directors: | Name | Appointment date |
|------------|-------------------------------|-------------------------|
| | Mr Warren Mobbs (Chairperson) | 31/01/2008 |
| | Mr Dugald Cameron | 31/01/2008 |
| | Mr William Clemesha | 31/01/2008 |
| | Mr Stuart Mitchell | 31/01/2008 |
| | Mr William Winks | 31/01/2008 |

Contact person: Ms Barbara Mitchell (Secretary)

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: PO Box 161
 Atherton Qld 4883
 Telephone: 07 4091 1922 Fax: 07 4091 3845

| Directors: | Name | Appointment date |
|------------|---------------------------------|-------------------------|
| | Mr Darryl Wareham (Chairperson) | 12/07/2007 |
| | Mr Keith Burnell | 12/07/2007 |
| | Ms Marjorie Gannon | 12/07/2007 |
| | Mr Bruce Goodrich | 12/07/2007 |

Contact person: Mr Graeme Turner (Secretary)

Boondooma Water Board

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

Date constituted: 27/08/1970

Contact details: Private Mail Bag 11
Kingaroy Qld 4610
Telephone: 07 4168 0158 Fax: 07 4168 0153

| Directors: | Name | Appointment date |
|------------|-------------------------------|------------------|
| | Mr David Carter (Chairperson) | 20/09/2000 |
| | Mr Francis Coe | 20/09/2000 |
| | Mr Philip Coe | 20/09/2000 |
| | Mr Rodney Coe | 20/09/2000 |
| | Mr Lynton McInnes | 20/09/2000 |
| | Mr Jack Pincott | 20/09/2000 |
| | Mrs Decima Riedy | 20/09/2000 |

Contact person: Mr Francis Coe (Secretary)

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: 2426 Brigooda Road
Proston Qld 4613
Telephone: 07 4168 0114

| Directors: | Name | Appointment date |
|------------|----------------------------------|------------------|
| | Mr Anthony Scanlan (Chairperson) | 31/01/2008 |
| | Mr Samuel Alexander | 31/01/2008 |
| | Mr Jason Barber | 31/01/2008 |
| | Vacant | |

Contact person: Ms Cindy Weaver (Secretary)

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: PO Box 1017
Goondiwindi Qld 4390
Telephone: 07 4671 2321 Fax: 07 4671 2323

| Directors: | Name | Appointment date |
|------------|------------------------------|------------------|
| | Mr Brian Duddy (Chairperson) | 15/03/2007 |
| | Mr Raymond Christie | 15/03/2007 |
| | Mr Cameron Henwood | 15/03/2007 |
| | Mr John Norman | 15/03/2007 |
| | Mr Kim Packer | 15/03/2007 |

Contact person: Mr Chris Cooper (Secretary)

Condamine Plains Water Board

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

Date constituted: 23/11/1967

Contact details: PO Box 1139
Mooloolaba Qld 4557
Telephone: 07 5444 6097 Fax: 07 5444 6376

| Directors: | Name | Appointment date |
|------------|----------------------------------|------------------|
| | Mr Franklyn Brazil (Chairperson) | 04/03/2010 |
| | Mrs Scarlett Hillebrand-Roellgen | 04/03/2010 |
| | Mrs Fay Leadbetter | 04/03/2010 |
| | Mr Stewart Leadbetter | 04/03/2010 |
| | Mr Johannes Roellgen | 04/03/2010 |

Contact person: Mr Timothy Mylne (Secretary)

Coreen Water Board

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

Date constituted: 02/09/1965

Contact details: PO Box 403
Biloela Qld 4715
Telephone: 07 4992 3666 / 4995 6366 Fax: 07 4992 2471

| Directors: | Name | Appointment date |
|------------|---------------------------------|------------------|
| | Mr Darryl Shorten (Chairperson) | 20/05/2010 |
| | Mr Maurice Cavanagh | 20/05/2010 |
| | Mr Rodney Ludwig | 20/05/2010 |
| | Mr Lindsay Sharpe | 20/05/2010 |

Contact person: Mr David Rees (Secretary)

Cowley Drainage Board

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

Date constituted: 10/04/1969

Contact details: PO Box 67
Mourilyan Qld 4858
Telephone: 07 4063 2477 Fax: 07 4063 2488

| Directors: | Name | Appointment date |
|------------|------------------------------------|------------------|
| | Mr Leonardo Nucifora (Chairperson) | 08/10/2009 |
| | Mr Salvatore Patane | 08/10/2009 |
| | Mr Ross Reid | 08/10/2009 |

Contact person: Ms Carolyn Jones (Secretary)

Crowley Vale Water Board

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

Date constituted: 12/05/1988

Contact details: PO Box 464
Gatton Qld 4343
Telephone: 0402 840 722 (Secretary) or 0409 757 455 (Chairman)

| Directors: | Name | Appointment date |
|------------|--------------------------------------|------------------|
| | Mr Derek Qualischefski (Chairperson) | 01/02/2007 |
| | Mr Allan Qualischefski | 01/02/2007 |
| | Mr Troy Qualischefski | 01/02/2007 |
| | Mr Michael Neumann | 01/02/2007 |

Contact person: Mrs Vanessa Qualischefski (Secretary)

Dundowran–Nikenbah Water Board

Function: To establish and operate a pipeline reticulation scheme to pump and distribute treated effluent from the Hervey Bay City Council's 800 ML effluent storage dam to properties within the water supply area for irrigation purposes.

Date constituted: 20/11/1997

Contact details: PO Box 172
Maryborough Qld 4650
Telephone: 07 4121 4441 Fax: 07 4121 6115

| Directors: | Name | Appointment date |
|------------|--------------------------------|------------------|
| | Cr Sydney Kruger (Chairperson) | 25/10/2007 |
| | Mr Trevor Crook | 30/08/2007 |
| | Cr Belinda McNeven | 25/10/2007 |
| | Mr Ashley Petersen | 30/08/2007 |
| | Mr Mark Wood | 30/08/2007 |

Contact person: Mr Trevor Turner (Secretary)

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: PO Box 514
Gordonvale Qld 4865
Telephone: 07 4056 1251 Fax: 07 4056 3669

| Directors: | Name | Appointment date |
|------------|-------------------------------|------------------|
| | Mr Robert Rossi (Chairperson) | 20/05/2010 |
| | Mr Gregory Clarke | 20/05/2010 |
| | Mrs Pamela Rossi | 20/05/2010 |
| | Mr Gregory Trevor | 20/05/2010 |

Contact person: Wendy Van Hassel (A/Secretary)

East Euramo Drainage Board

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

Date constituted: 20/09/1984

Contact details: PO Box 514
Tully Qld 4854
Telephone: 07 4068 1077 Fax: 07 4068 2351

| Directors: | Name | Appointment date |
|------------|---------------------------------|------------------|
| | Mr Bruno Maifredi (Chairperson) | 08/10/2009 |
| | Mr Rino Cargnello | 08/10/2009 |
| | Mr Peter Vecchio | 08/10/2009 |

Contact person: Mr Peter Lucy (Secretary)

Eugun Bore Water Authority

Function: To conduct water activities decided by the authority.

Date constituted: 02/11/2001

Contact details: PO Box 63
St George Qld 4487
Telephone: 07 4625 3388 Fax: 07 4625 3857

| Directors: | Name | Appointment date |
|------------|---------------------------------|------------------|
| | Mr David McCosker (Chairperson) | 08/10/2009 |
| | Mr Ian Hill | 08/10/2009 |
| | Mr Mervyn Jensen | 08/10/2009 |
| | Mr William Pechey | 08/10/2009 |

Contact person: Mr Leon McCosker (Secretary)

Fernlee Water Authority

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

Date constituted: 3/03/2006

Contact details: PO Box 68
Bollon Qld 4488
Telephone: 07 4625 7381 Fax: 07 4625 7336

| Directors: | Name | Appointment date |
|------------|----------------------------------|------------------|
| | Cr Richard Knights (Chairperson) | 14/12/2006 |
| | Mr David Jamieson | 14/12/2006 |
| | Mr Hugh (Gus) McGown | 14/12/2006 |
| | Mr Maxwell Thompson | 14/12/2006 |
| | Mr Ian (Blue) Turner | 14/12/2006 |

Contact person: Mr Hugh (Gus) McGown (Secretary)

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: 694 Glamorgan Vale Road
Glamorgan Vale Qld 4306
Telephone: 07 5426 6800 Fax: 07 5426 6865

| Directors: | Name | Appointment date |
|------------|--------------------------------|------------------|
| | Mr Donald Hannah (Chairperson) | 01/02/2007 |
| | Mr Geoffrey Beattie | 01/02/2007 |
| | Mr Brett Freese | 01/02/2007 |
| | Mr Anthony McKew | 01/02/2007 |

Contact person: Ms Tania McDonald and Ms June Freese (Secretaries)

Grevillea Water Board

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

Date constituted: 20/06/1946

Contact details: PO Box 403
Biloela Qld 4715
Tel: 07 4992 3666
Fax: 07 4992 2471

| Directors: | Name | Appointment date |
|------------|---------------------------------|------------------|
| | Mr Daniel Stewart (Chairperson) | 08/10/2009 |
| | Mr Scotty McGuigan | 08/10/2009 |
| | Mr William (Kerry) Munster | 08/10/2009 |
| | Vacant | |

Contact person: Mr David Rees (Secretary)

Ingie Water Authority

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

Date constituted: 30/01/2004

Contact details: Ingie
 PO Box 331
 Dirranbandi Qld 4486
 Telephone: 07 4625 0960 Fax: 07 4625 0909

| Directors: | Name | Appointment date |
|------------|---------------------------------|-------------------------|
| | Mr Garth Ferguson (Chairperson) | 08/10/2009 |
| | Mr Graham Bodkin | 08/10/2009 |
| | Mr David Carson | 08/10/2009 |
| | Mr Ronald Carson | 08/10/2009 |
| | Mr John Grabbe | 08/10/2009 |
| | Mr Benjamin Hill | 08/10/2009 |

Contact person: Mr Garth Ferguson (Chairperson) / Mrs M Hill (Secretary)

Juandah Water Board

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

Date constituted: 17/12/1987

Contact details: East Lynne
 Wandoan Qld 4419
 Telephone: 07 4627 4427 Fax: 07 4627 5151

| Directors: | Name | Appointment date |
|------------|-----------------------------|-------------------------|
| | Mr Cowan Keys (Chairperson) | 09/11/2006 |
| | Mrs Helen Devlin | 09/11/2006 |
| | Mr John Erbacher | 09/11/2006 |

Contact person: Mr John Erbacher (Secretary)

Kaywana 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: PO Box 468
Goondiwindi Qld 4390
Telephone: 07 4671 2100 Fax: 07 4671 2904

| Directors: | Name | Appointment date |
|------------|--------------------------------|------------------|
| | Mr William Woods (Chairperson) | 22/05/2008 |
| | Mr John Allen | 22/05/2008 |
| | Mr John Beare | 22/05/2008 |
| | Mr William Davison | 22/05/2008 |
| | Mr John Mulkey | 22/05/2008 |
| | Mr John Thorn | 22/05/2008 |

Contact person: Mr Peter Fox (Secretary)

Kelsey Creek Water Board

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

Date constituted: 21/12/1995

Contact details: PO Box 374
Proserpine Qld 4800
Telephone: 07 4945 1844 Fax: 07 4945 2721

| Directors: | Name | Appointment date |
|------------|------------------------------|------------------|
| | Mr Douglas Lee (Chairperson) | 08/10/2009 |
| | Mr Andrew Auld | 08/10/2009 |
| | Ms Stacey Hadlow | 08/10/2009 |
| | Mr Gregory Lee | 08/10/2009 |
| | Mr Geoffrey Valmadre | 08/10/2009 |

Contact person: Mr Michael Porter (Secretary)

Kooingal Water Board

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

Date constituted: 19/05/1966

Contact details: PO Box 403
Biloela Qld 4715
Telephone: 07 4992 3666 Fax: 07 4992 2471

| Directors: | Name | Appointment date |
|------------|-------------------------------|-------------------------|
| | Mr Allan Muller (Chairperson) | 09/11/2006 |
| | Mr John Vander Have | 09/11/2006 |
| | Mr Colin Muller | 09/11/2006 |

Contact person: Mr David Rees (Secretary)

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: PO Box 410
Ingham Qld 4850
Telephone: 07 4776 5350 Fax: 07 4776 5380

| Directors: | Name | Appointment date |
|------------|---------------------------------|-------------------------|
| | Mr Michael Pisano (Chairperson) | 23/11/2006 |
| | Mr Gary Accornero | 23/11/2006 |
| | Cr Dorothy Bosworth | 23/11/2006 |
| | Cr Robert Bosworth | 23/11/2006 |
| | Mr Salvatore Girgenti | 23/11/2006 |
| | Mr Robert Quabba | 23/11/2006 |
| | Mr Remo Pietrobon | 23/11/2006 |
| | Mr Andrew Wood | 08/10/2009 |

Contact person: Ms Maria Battoraro (Secretary)

Marathon Bore Water Supply Board

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

Date constituted: 11/05/1916

Contact details: c/- Clark & Tait
GPO Box 1843
Brisbane Qld 4001
Telephone: 07 3229 6744 Fax: 07 3221 5956

| Directors: | Name | Appointment date |
|------------|---------------------------------|------------------|
| | Mr Lance Thompson (Chairperson) | 08/10/2009 |
| | Mr Ashley Zischke | 08/10/2009 |

Contact person: Mr Michael Scott (Secretary)

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: PO Box 169
Babinda Qld 4861
Telephone: 07 4067 1313 Fax: 07 4067 1775

| Directors: | Name | Appointment date |
|------------|-------------------------------|------------------|
| | Mr Robert Muzic (Chairperson) | 22/11/2007 |
| | Mr Joe Bonso | 22/11/2007 |
| | Mr Leonello Bonso | 22/11/2007 |

Contact person: Mrs Sarah Standen (Secretary)

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: PO Box 19
Murgon Qld 4605
Telephone: 07 4168 2219 Fax: 07 4168 2294

| Directors: | Name | Appointment date |
|------------|---------------------------------|------------------|
| | Mr Phillip Bishop (Chairperson) | 12/07/2007 |
| | Mr Robert Eisenmenger | 12/07/2007 |
| | Mr Bevan Routledge | 12/07/2007 |
| | Mr Rex Shelton | 12/07/2007 |
| | Vacant | |

Contact person: Mrs Dianne Garrad (Secretary)

Middle Park Bore Water Board

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

Date constituted: 18/12/1913

Contact details: PO Box 55
Blackall Qld 4472
Telephone: 07 4657 4573

| Directors: | Name | Appointment date |
|------------|--------------------------------|------------------|
| | Mr Kevin Baillie (Chairperson) | 08/10/2009 |
| | Mr Cameron Daley | 08/10/2009 |

Contact person: Mr Noel Gleeson (Secretary)

Mourilyan Drainage Board

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

Date constituted: 22/11/1984

Contact details: PO Box 67
Mourilyan Qld 4858
Telephone: 07 4063 2477 Fax: 07 4063 2488

| Directors: | Name | Appointment date |
|------------|--------------------------------|------------------|
| | Mr Mark Aquilina (Chairperson) | 20/05/2010 |
| | Mr Alan Aquilina | 20/05/2010 |
| | Mr Joseph Mizzi | 20/05/2010 |

Contact person: Mrs Carolyn Jones (Secretary)

Mulgildie Water Board

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

Date constituted: 19/09/1968

Contact details: PO Box 170
Monto Qld 4630
Telephone: 07 4166 1623 Fax: 07 4166 3111

| Directors: | Name | Appointment date |
|------------|------------------------------|------------------|
| | Mr Robert Ogle (Chairperson) | 08/10/2009 |
| | Mr Michael Grealy | 08/10/2009 |
| | Mr Kevin Roth | 08/10/2009 |
| | Mr Russell Schimke | 08/10/2009 |

Contact person: Mrs Val Hotz (Secretary)

Myall Plains Water Authority

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

Date constituted: 18/02/2005

Contact details: 'Dunkerry'
300 Dunkerry Road
Thallon Qld 4497
Telephone: 07 4625 9174 Fax: 07 4625 9285

| Directors: | Name | Appointment date |
|------------|---------------------------------|------------------|
| | Mr William Willis (Chairperson) | 20/05/2010 |
| | Mr Stuart Hill | 20/05/2010 |
| | Mr Geoffrey Houston | 20/05/2010 |
| | Mr Ernest McDonald | 20/05/2010 |
| | Mr Kerry O'Sullivan | 20/05/2010 |

Contact person: Mr Stuart Hill (Secretary)

North Burdekin Water Board

Function: To utilise water from the Burdekin River to replenish the subterranean water supplies of part of the 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: 13/05/1965

Contact details: 112 Airdmillan Road
Ayr Qld 4807
Telephone: 07 4783 1988 Fax: 07 4783 1264

| Directors: | Name | Appointment date |
|------------|-------------------------------|------------------|
| | Mr Michael Hoey (Chairperson) | 04/03/2010 |
| | Mr Cassiano Arboit | 04/03/2010 |
| | Mr Constantine Christofides | 08/10/2009 |
| | Mr Mark Castelanelli | 09/02/2006 |
| | Mrs Tracey Garzotto | 04/03/2010 |
| | Mr Robin Juffs | 04/03/2010 |
| | Cr Ross Lewis | 04/03/2010 |

Contact person: Mrs Margaret Roberts (Secretary)

Oaky Creek Water Board

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

Date constituted: 23/03/1972

Contact details: PO Box 403
Biloela Qld 4715
Telephone: 07 4992 3666 Fax: 07 4992 2471

| Directors: | Name | Appointment date |
|------------|------------------------------------|------------------|
| | Mr Lindsay Davenport (Chairperson) | 29/06/2006 |
| | Mr Paul Brosnan | 29/06/2006 |
| | Mr Ronald King | 29/06/2006 |
| | Mr Guiseppe Scoleri | 29/06/2006 |

Contact person: Mr David Rees (Secretary)

Orchard Creek 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: PO Box 514
Tully Qld 4854
Telephone: 07 4068 1077 Fax: 07 4068 2351

| Directors: | Name | Appointment date |
|------------|---------------------------------|------------------|
| | Mr Denis Marsilio (Chairperson) | 08/10/2009 |
| | Mr Don Cavallaro | 08/10/2009 |
| | Mr Daryl Killin | 08/10/2009 |

Contact person: Mr Peter Lucy (Secretary)

Palmgrove Water Board

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

Date constituted: 10/05/1979

Contact details: PO Box 328
Moura Qld 4718
Telephone: 07 4996 1555 Fax: 07 4996 1555

| Directors: | Name | Appointment date |
|------------|-------------------------------|------------------|
| | Mr Murray Smith (Chairperson) | 18/05/2006 |
| | Mr Douglas Howard | 18/05/2006 |
| | Mr Trevor Jensen | 18/05/2006 |
| | Mr Christopher Mahon | 18/05/2006 |

Contact person: Ms Deliese Knickel (Secretary)

Pioneer Valley Water Board

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

Date constituted: 27/06/1996

Contact details: PO Box 275
Mackay Qld 4740
Telephone: 07 4957 8481 Fax: 07 4957 8038

| Directors: | Name | Appointment date |
|------------|----------------------------------|------------------|
| | Mr Andrew Cappello (Chairperson) | 08/10/2009 |
| | Mr Lawrence Bugeja | 08/10/2009 |
| | Mr William (Bill) Cooper | 08/10/2009 |
| | Mr Clive Desbois | 08/10/2009 |
| | Mr Stephen Russell | 08/10/2009 |

Contact person: Mr John Palmer (Manager)

Riversdale–Murray Valley Water Management Board

Function: Provision of improved drainage and management of floodwaters in the Murray River Catchment.

Date constituted: 18/07/1997

Contact details: PO Box 514
Tully Qld 4854
Telephone: 07 4068 1077 Fax: 07 4068 2351

| Directors: | Name | Appointment date |
|------------|---------------------------------|------------------|
| | Mr Dick Camilleri (Chairperson) | 08/10/2009 |
| | Mrs Wendy Finlayson | 08/10/2009 |
| | Mr Russell Henry | 08/10/2009 |
| | Mr Warren Mitchell | 08/10/2009 |
| | Mr Ronald Reichardt | 08/10/2009 |
| | Cr Ross Sorbello | 08/10/2009 |
| | Mr Peter Vecchio | 08/10/2009 |

Contact person: Mr Peter Lucy (Secretary)

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: PO Box 58
Kalbar Qld 4309
Tel: 0408 671 063 (A/Secretary) or 0409 151 001
(Chairperson)

| Directors: | Name | Appointment date |
|------------|-------------------------------|------------------|
| | Mr Ross Lehmann (Chairperson) | 08/10/2009 |
| | Mr Robert Kliese | 08/10/2009 |
| | Mr Joseph Monsour | 08/10/2009 |
| | Mr Gary Wenzel | 08/10/2009 |

Contact person: Mr Robert Stanfield (A/Secretary)

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: PO Box 1756
Innisfail Qld 4860
Telephone: 0418 733 147 Fax: 07 4061 7810

| Directors: | Name | Appointment date |
|------------|-----------------------------|------------------|
| | Mr Ian Brooks (Chairperson) | 15/03/2007 |
| | Mr Alan Cross | 15/03/2007 |
| | Mr George Taifalos | 15/03/2007 |
| | Vacant | |

Contact person: Mr Bob Stewart (Secretary)

Six Mile Creek Water Supply Board

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

Date constituted: 21/12/1991

Contact details: PO Box 374
Proserpine Qld 4800
Telephone: 07 4945 1844 Fax: 07 4945 2721

| Directors: | Name | Appointment date |
|------------|-------------------------------|------------------|
| | Mr Peter Muller (Chairperson) | 31/07/2008 |
| | Mr William Atkinson | 31/07/2008 |
| | Mr Anthony Hinschen | 31/07/2008 |
| | Mr John Telford | 31/07/2008 |

Contact person: Mr Michael Porter (Secretary)

Smithfield Drainage Board

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

Date constituted: 06/09/1979

Contact details: PO Box 514
Gordonvale Qld 4865
Telephone: 07 4056 1251 Fax: 07 4056 3669

| Directors: | Name | Appointment date |
|------------|--------------------------------|------------------|
| | Mr John Westaway (Chairperson) | 22/11/2007 |
| | Mrs June Robinson | 22/11/2007 |
| | Mr Mark Savina | 22/11/2007 |
| | Mrs Gail Westaway | 22/11/2007 |

Contact person: Wendy Van Hassel (A/Secretary)

South Burdekin Water Board

Function: To utilise water from the Burdekin River to replenish the subterranean water supplies of part of the 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: 31/03/1966

Contact details: PO Box 376
Home Hill Qld 4806
Telephone: 07 4782 1703 Fax: 07 4782 2039

| Directors: | Name | Appointment date |
|------------|------------------------------|------------------|
| | Mr Robin Juffs (Chairperson) | 09/02/2006 |
| | Mr Murray Cannavan | 03/11/2005 |
| | Mr Michael Caspanello | 04/03/2010 |
| | Ms Tracey Garzotto | 08/10/2009 |
| | Mr Ross Lewis | 04/03/2010 |
| | Mr Joseph Linton | 04/03/2010 |
| | Cr Loizos Loizou | 04/03/2010 |

Contact person: Mr Andrew Kelly (Executive Officer, Lower Burdekin Water)

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: PO Box 92
Bli Bli Qld 4560
Telephone: 07 5450 8190 (Secretary) or 07 5448 5842 (Assistant Secretary)
Fax: 5448 5842

| Directors: | Name | Appointment date |
|------------|-------------------------------|-------------------------|
| | Mr Robert Price (Chairperson) | 13/09/2007 |
| | Vacant | |
| | Vacant | |
| | Vacant | |

Contact person: Mr Chris Baker (Secretary) or Mrs Ruth Salway (Assistant Secretary)

Stagnant Creek Drainage Board

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

Date constituted: 11/09/1980

Contact details: PO Box 514
Tully Qld 4854
Telephone: 07 4068 1077 Fax: 07 4068 2351

| Directors: | Name | Appointment date |
|------------|------------------------------|-------------------------|
| | Mr John Gillis (Chairperson) | 08/10/2009 |
| | Mr John Curcuruto | 08/10/2009 |
| | Mr Daryl Killin | 08/10/2009 |

Contact person: Mr Peter Lucy (Secretary)

Taberna Bore Water Board

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

Date constituted: 18/06/1931

Contact details: Caber Feidh
Aramac Qld 4726
Telephone: 07 4651 0582 Fax: 07 4651 0582

| Directors: | Name | Appointment date |
|------------|-------------|-------------------------|
| | Vacant | |
| | Vacant | |

Contact person: Mrs Marie McKenzie (Secretary)

Wanda Creek Drainage Board

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

Date constituted: 15/03/1979

Contact details: PO Box 67
Mourilyan Qld 4858
Telephone: 07 4063 2477 Fax: 07 4063 2488

| Directors: | Name | Appointment date |
|------------|-----------------------------|------------------|
| | Mr Alan Cross (Chairperson) | 31/07/2008 |
| | Mr Ivan Andrijevic | 31/07/2008 |
| | Mr Baljinder Singh | 31/07/2008 |

Contact person: Mrs Carolyn Jones (Secretary)

Washpool Water Board

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

Date constituted: 09/03/1978

Contact details: PO Box 335
Moura Qld 4718
Telephone: 07 4997 3064 Fax: 07 4997 2064

| Directors: | Name | Appointment date |
|------------|----------------------------|------------------|
| | Mr John Lang (Chairperson) | 21/06/2007 |
| | Ms Leanne Pound | 21/06/2007 |
| | Ms Jennifer Regan | 21/06/2007 |
| | Mr Richard Sainsbury | 21/06/2007 |

Contact person: Mrs Michelle Lang (Secretary)

Weengallon Water Authority

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

Date constituted: 27/10/2006

Contact details: Neabul Downs
St George Qld 4487
Telephone: 07 4625 7382 Fax: 07 4625 7665

| Directors: | Name | Appointment date |
|------------|--------------------------------|------------------|
| | Mr Sidney Harris (Chairperson) | 13/09/2007 |
| | Mr Walter Brosnan | 13/09/2007 |
| | Mr Ross Hindle | 13/09/2007 |
| | Mr Timothy Turvey | 13/09/2007 |

Contact person: Ms Sandy Southern (Secretary)

Woodmillar Water Board

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

Date constituted: 18/04/1968

Contact details: PO Box 82
 Gayndah Qld 4625
 Telephone: 07 4161 1536

| Directors: | Name | Appointment date |
|------------|-----------------------------|------------------|
| | Mr Boyd Baker (Chairperson) | 08/10/2009 |
| | Mr Neil Baker | 08/10/2009 |
| | Mr Paul Taylor | 08/10/2009 |
| | Mr Kenneth Trott | 08/10/2009 |

Contact person: Mrs Joan Weller (Secretary)

Yambocully Water Board

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

Date constituted: 19/12/1985

Contact details: PO Box 1139
 Mooloolaba Qld 4557
 Telephone: 07 5444 6097 Fax: 07 5444 6376

| Directors: | Name | Appointment date |
|------------|----------------------------------|------------------|
| | Mr Warren Crowther (Chairperson) | 15/03/2007 |
| | Mr Harvey Black | 15/03/2007 |
| | Mr Jeffrey Carter | 15/03/2007 |
| | Mr Peter Corish | 08/10/2009 |
| | Mr Robert Sylvester | 15/03/2007 |

Contact person: Mr Timothy Mylne (Secretary)

Financial information

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 Act.

The current scale of fees and allowances was approved by the then Minister for Natural Resources and Water and Minister assisting the Premier in North Queensland on 9 September 2007.

The fees and allowances payable to chairpersons and directors during the financial year were:

- a daily meeting fee of \$215 for chairpersons and \$191 for directors
- a special assignment fee of \$179 for chairpersons and \$159 for directors
- half the daily fee if the meeting or special assignment is of four hours duration or less
- all necessary and reasonable expenses incurred while travelling on approved board business and to attend meetings in accordance with the following arrangements:
 - economy class air travel
 - travelling and motor vehicle allowances
 - as per the Department of Justice and Attorney-General (JAG) directives current at the time the expense was incurred.

During the year, the total amount of daily meeting fees, special assignment fees and allowances as prescribed in the JAG directives, and reported as paid by water authorities to chairpersons, was \$30 385. The total amount for meetings and special assignment fees reported as paid to directors (exclusive of chairpersons) was \$66 140. Other expenses (including motor vehicle, travelling costs, allowances and reasonable out-of-pocket expenses) paid by the water authorities to chairpersons and directors totalled \$2 926.

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. Twelve water authorities had a loan during the year. All authorities reported that they had the financial ability to service their debts.

Letters of compliance

The chairpersons of all water authorities have certified that their particular water authority's 2009–10 annual report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the Financial and Performance Management Standard 2009
- the detailed requirements set out in the Annual Report Requirements for Queensland Government Agencies.

Audit report information

The information contained in the following tables was prepared by the department using data provided by the water authorities in their annual reports and audited financial statements.

Separate financial statements are included for the North Burdekin Water Board, Pioneer Valley Water Board and South Burdekin Water Board, which all operate on an accrual accounting basis. All other water authorities prepare cash-based statements. The opening balance, total receipts, payments and closing balance are shown for each fund conducted by the authority.

In accordance with section 40 of the *Auditor-General Act 2009*, the Auditor-General has certified that:

- the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects
- the financial reports present a true and fair view of both the transactions of the water authorities in accordance with the

approved form and accounting policies described in the notes for the financial year 1 July 2009 to 30 June 2010 and the financial positions of the water authorities as at the end of that period.

The date of completion of the independent audit report and audit opinion given on each water authority's financial statements for 2009–10 is listed in Table 2.

Table 2: Summary of independent audit reports

| Name of entity | Date of independent audit report | Audit opinion |
|--|----------------------------------|---------------|
| Avondale Water Board | 31 August 2010 | Unmodified |
| Babinda Swamp Drainage Board | 31 August 2010 | Unmodified |
| Benleith Water Board | | |
| Bollon South Water Authority | | |
| Bollon West Water Authority | | |
| Bones Knob Water Board | | |
| Boondooma Water Board | | |
| Brigooda Water Board | | |
| Callandoon Water Supply Board | 31 August 2010 | Unmodified |
| Condamine Plains Water Board | 31 August 2010 | Unmodified |
| Coreen Water Board | 31 August 2010 | Unmodified |
| Cowley Drainage Board | 31 August 2010 | Unmodified |
| Crowley Vale Water Board | | |
| Dundowran–Nikenbah Water Board | | |
| East Deeral Drainage Board | 31 August 2010 | Unmodified |
| East Euramo Drainage Board | 31 August 2010 | Unmodified |
| Eugun Bore Water Authority | 31 August 2010 | Unmodified |
| Fernlee Water Authority | | |
| Glamorgan Vale Water Board | | |
| Grevillea Water Board | | |
| Ingie Water Authority | 31 August 2010 | Unmodified |
| Juandah Water Board | 31 August 2010 | Unmodified |
| Kaywanna Bore Water Board | | |
| Kelsey Creek Water Board | 31 August 2010 | Unmodified |
| Kooingal Water Board | | |
| Lower Herbert Water Management Authority | | |
| Marathon Bore Water Supply Board | 6 August 2010 | Unmodified |

| Name of entity | Date of independent audit report | Audit opinion |
|---|----------------------------------|---------------|
| Matthews Road Drainage Board | 31 August 2010 | Unmodified |
| Merlwood Water Board | | |
| Middle Park Bore Water Supply Board | 17 August 2010 | Unmodified |
| Mourilyan Drainage Board | 31 August 2010 | Unmodified |
| Mulgildie Water Board | | |
| Myall Plains Water Authority | 31 August 2010 | Unmodified |
| North Burdekin Water Board | | |
| Oak Creek Water Board | | |
| Orchard Creek Drainage Board | 13 August 2010 | Unmodified |
| Palmgrove Water Board | | |
| Pioneer Valley Water Board | 30 August 2010 | Unmodified |
| Riversdale–Murray Valley Water Management Board | | |
| Roadvale Water Board | | |
| Silkwood Drainage Board | | |
| Six Mile Creek Water Supply Board | 31 August 2010 | Unmodified |
| Smithfield Drainage Board | 31 August 2010 | Unmodified |
| South Burdekin Water Board | | |
| South Maroochy Drainage Board | | |
| Stagnant Creek Drainage Board | 12 August 2010 | Unmodified |
| Taberna Bore Water Board | | |
| Wanda Creek Drainage Board | 31 August 2010 | Unmodified |
| Washpool Water Board | 31 August 2010 | Unmodified |
| Weengallon Water Authority | | |
| Woodmillar Water Board | 9 August 2010 | Unmodified |
| Yambocully Water Board | | |

Correction to the summary of annual reports and financial statements 2008–09

The Auditor-General expressed an Emphasis of Matter modified audit opinion on eleven water authorities' financial statements for 2008–09. This modified audit opinion resulted because these water authorities failed to meet the requirements in section 46FA of the now repealed *Financial Administration and Audit Act 1977* in relation to the completion and audit of their financial statements within two months of the end of the financial year.

The independent audit reports for these water authorities were completed by the Auditor-General on the dates shown in Table 3.

Table 3: Date of completion of independent audit reports

| Name of water authority | Date of completion |
|-------------------------------|--------------------|
| Benleith Water Board | 8 October 2009 |
| Bollon South Water Authority | 2 February 2010 |
| Bollon West Water Authority | 9 March 2010 |
| Boondooma Water Board | 6 October 2009 |
| Glamorgan Vale Water Board | 16 February 2010 |
| Merlwood Water Board | 22 February 2010 |
| North Burdekin Water Board | 20 May 2010 |
| Palmgrove Water Board | 31 March 2010 |
| South Burdekin Water Board | 25 May 2010 |
| South Maroochy Drainage Board | 22 April 2010 |
| Weengallon Water Authority | 30 November 2009 |

The modified auditor's reports had no financial effect on the information presented in the trusts' 2008–09 financial statements. In terms of these financial statements, the Auditor-General, in accordance with section 40 of the *Auditor-General Act 2009*, formed the opinion that:

- the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects
- the financial reports present a true and fair view of: the transactions of the trusts in accordance with the approved form and accounting policies described in the notes for the financial year 1 July 2008 to 30 June 2009 and the financial position of the trusts as at the end of that period.

Further modified audit opinions on the financial statements for 2008–09 of the North Burdekin Water Board and the South Burdekin Water Board

The Auditor-General expressed a further modified audit opinion on both the North and South Burdekin Water Boards' financial statements for 2008–09. This further modified audit opinion was based on two factors particular to both of these boards. The first factor was that the boards had not valued their assets for a number of years and therefore were unable to demonstrate that the asset values they had reported represented the fair value of their assets as at 30 June 2009. Secondly, the boards had established reserve funds without first obtaining the required Treasury approval. The boards had thereby failed to comply with the Treasurer's minimum reporting requirements. Both of these issues have now been resolved.

Annual report requirements for Queensland Government agencies

The compliance checklist provided in Table 4 indicates where the Annual Reporting Requirements (ARRs) for Queensland Government Agencies for the 2009–10 reporting period are addressed in this report. The relevant legislative provisions are also provided.

Table 4: Compliance checklist—annual report

| Summary of requirement | | Basis for requirement | Annual report reference |
|---------------------------|---|--|--------------------------------|
| Accessibility | Table of contents Glossary | ARRs—section 8.1 | Page iii Page 45 |
| | Public availability | ARRs—section 8.2 | Page 1 |
| | Interpreter service statement | Queensland Government Language Services Policy | Page ii |
| | Copyright notice | <i>Copyright Act 1968</i> | Page ii |
| Letter of compliance | A letter of compliance from the accountable officer or statutory body to the relevant minister(s) | ARRs—section 9 | Page 38 |
| Introductory information | Agency role and main functions | ARRs—section 10.3 | Page 1 |
| | Operating environment | ARRs—section 10.3 | Page 6 |
| | External scrutiny | ARRs—section 10.3 | Page 38 |
| | Machinery of government changes | ARRs—section 10.3 | Page 7 |
| | Review of proposed forward operations | ARRs—section 10.3 | Page 9 |
| Non-financial performance | Government objectives for the community | ARRs—section 11.2 | Page 1 |
| | Agency objective and performance indicators | ARRs—section 11.5 | Page 1 |
| | Agency outputs and output performance measures | ARRs—section 11.6 | Page 8 |
| Financial performance | Summary of financial performance | ARRs—section 12.1 | Page 38 |
| | Disclosure of budget v actual results | ARRs—section 12.2 | (optional—strongly encouraged) |
| | Chief finance officer (CFO) statement | ARRs—section 12.3 | * |

| Summary of requirement | | Basis for requirement | Annual report reference |
|--|--|--|-------------------------|
| Governance— management and structure | Organisational structure | ARRs—section 13.1 | Page 2 and 16 |
| | Executive management | ARRs—section 13.2 | Page 2 and 16 |
| | Related entities | ARRs—section 13.3 | Page 6 |
| | Schedule of statutory authorities or instrumentalities | ARRs—section 13.4 | * |
| | Boards and committees | ARRs—section 13.5 | * |
| | <i>Public Sector Ethics Act 1994</i> —implementation statement giving details of the action taken during the reporting period | <i>Public Sector Ethics Act 1994</i> — section 23 and schedule | Page 6 |
| | <i>Whistleblowers Protection Act 1994</i> —public interest disclosures received | <i>Whistleblowers Protection Act 1994</i> — sections 30–31 and schedule | Page 6 |
| Governance— risk management and accountability | Risk management | ARRs—section 14.1 | Page 6 |
| | Audit committee | ARRs—section 14.2 | Page 7 |
| | Internal audit | ARRs—section 14.3 | Page 8 |
| Governance— human resources | Workforce planning, attraction and retention | ARRs—section 15.1 | Page 6 |
| | Early retirement, redundancy and retrenchment | Directive No.17/09 Early Retirement, Redundancy and Retrenchment | Page 6 |
| | Initiatives for women | ARRs—section 15.1 and 15.3 | * |
| Governance— operations | Consultancies | ARRs—section 16.1 | Page 6 |
| | Overseas travel | ARRs—section 16.2 | Page 6 |
| | Information systems and recordkeeping | <i>Public Records Act 2002</i> | Page 6 |
| | Waste management | Environmental Protection (Waste Management) Policy 2000, <i>Environmental Protection Act 1994</i> | * |
| Other prescribed requirements | Indigenous matters (Queensland Government Reconciliation Action Plan 2009–2012) | Queensland Government Reconciliation Action Plan 2009–2012 | * |
| | Shared services | ARRs—section 17.1 | ** |
| | Carbon emissions | Premier's statement | * |
| Optional information that may be reported | Corrections to previous annual reports | ARRs—section 18.2 | Page 41 |
| | Right to information | <i>Right to Information Act 2009</i> | Not applicable |
| | Information privacy | <i>Information Privacy Act 2009</i> | Not applicable |
| | Native title | Not applicable | Not applicable |

| Summary of requirement | | Basis for requirement | Annual report reference |
|------------------------|---|---|-------------------------|
| Financial statements | Annual general purpose financial statements | Financial Reporting Requirements for Queensland Government Agencies | Page 46 |
| | Certification of financial statements | <i>Financial Accountability Act 2009</i> —section 62 Financial and Performance Management Standard 2009—sections 42, 43 and 50 | Page 38 |
| | Independent auditor's report | <i>Financial Accountability Act 2009</i> —section 62 Financial and Performance Management Standard 2009—section 50 | Page 38 |
| | Remuneration disclosures | Financial Reporting Requirements for Queensland Government Agencies | Page 38 |

* Reporting requirement is not applicable for statutory bodies.

Glossary

NDRRA Natural Disaster Relief and Recovery Arrangements

Appendix A

Table 5: Operating funds

| Water authority | Receipts | | | | | | Expenses | | | | | | Balance 30/06/2010 |
|-------------------------------------|----------------------|----------------------|--------------------|------------------------------------|------------------------------|-------------------|----------------------------|---------------------------------|----------------------------|-------------------------------|-----------------|----------------------|-----------------------|
| | Balance 1/07/2009 | Rates and charges | Interest earned | Transfer from other funds | Other income [#] | Total receipts | Administration expenses | Operation and maintenance | Interest and redemption | Transfer to other funds | Other costs* | Total expenditure | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Water boards | | | | | | | | | | | | | |
| Avondale | 10 271 | 285 043 | 36 | | 13 441 | 298 520 | 1 917 | 154 474 | | 120 000 | 15 638 | 292 029 | 16 762 |
| Benleith ¹ | 40 824 | 57 036 | | 3 195 | 550 | 60 781 | 11 300 | 80 686 | | | 913 | 92 899 | 8 706 |
| Bones Knob ¹ | 41 646 | 12 187 | 693 | | 3 368 | 16 248 | 1 993 | 28 176 | | | 2 935 | 33 104 | 24 790 |
| Boondooma ¹ | 38 131 | 4 544 | 869 | | 290 | 5 703 | 1 551 | 1 736 | | | 290 | 3 577 | 40 257 |
| Brigooda ¹ | 8 940 | 11 976 | 40 | | 12 337 | 24 353 | 3 413 | 14 734 | | | 1 805 | 19 952 | 13 341 |
| Callandoon | 313 367 | 66 407 | 13 608 | | 6 392 | 86 407 | 107 585 | 7 448 | | | 1 262 | 116 295 | 283 479 |
| Condamine Plains | 166 693 | 210 366 | 1 310 | | 20 203 | 231 879 | 17 520 | 176 893 | | | 126 840 | 321 253 | 77 319 |
| Coreen | 60 352 | 74 515 | 1 870 | | 94 | 76 479 | 17 426 | 52 803 | | | | 70 229 | 66 602 |
| Crowley Vale ¹ | 28 429 | 23 274 | | | 1 590 | 24 864 | 16 125 | 24 673 | | | 1 535 | 42 333 | 10 960 |
| Dundowran- Nikenbah ¹ | 151 540 | 26 104 | 3 419 | | 234 | 29 757 | 5 | | | | 2 817 | 2 822 | 178 475 |

¹ Financial statements for this water authority are unaudited at time of printing

Queensland's Category 2 Water Authorities—Summary of Annual Reports and Financial Statements 2009–10

| Water authority | Receipts | | | | | | Expenses | | | | | | Balance 30/06/2010 |
|-----------------------------|-------------------|-------------------|-----------------|---------------------------|---------------------------|----------------|-------------------------|---------------------------|-------------------------|-------------------------|--------------|-------------------|--------------------|
| | Balance 1/07/2009 | Rates and charges | Interest earned | Transfer from other funds | Other income [#] | Total receipts | Administration expenses | Operation and maintenance | Interest and redemption | Transfer to other funds | Other costs* | Total expenditure | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Glamorgan Vale ² | 55 005 | 314 880 | | | 13 626 | 328 506 | 126 120 | 87 271 | 25 304 | | 11 974 | 250 669 | 132 842 |
| Grevillea ² | 23 803 | 88 283 | 498 | 168 990 | 1 625 | 259 396 | 16 632 | 41 136 | 1 461 | | 46 916 | 106 145 | 177 054 |
| Juandah | 39 841 | 6 769 | 1 273 | | 669 | 8 711 | 3 266 | 4 942 | | | 728 | 8 936 | 39 616 |
| Kelsey Creek | 83 894 | 498 352 | 3 | 165 000 | 7 300 | 670 655 | 22 846 | 185 030 | 241 611 | 280 000 | 8 781 | 738 268 | 16 281 |
| Kooingal ² | 10 389 | 14 619 | | 4 296 | 18 | 18 933 | 13 608 | 12 202 | | | | 25 810 | 3 512 |
| Merlwood ³ | | | | | | 0 | | | | | | 0 | 0 |
| Mulgildie ² | 73 664 | 56 398 | 1 538 | | 8 162 | 66 098 | 9 312 | 48 755 | | | 25 007 | 83 074 | 56 688 |
| Oaky Creek ² | 14 651 | 20 174 | 281 | 2 965 | 9 547 | 32 967 | 14 667 | 18 265 | | | | 32 932 | 14 686 |
| Palmgrove ² | 8 300 | 8 050 | 1 | | | 8 051 | 3 389 | 4 216 | | | 317 | 7 922 | 8 429 |
| Roadvale ² | 219 120 | 228 630 | 11 606 | | 4 201 | 244 437 | 20 633 | 250 794 | | | 5 077 | 276 504 | 187 053 |
| Six Mile Creek | 81 974 | 154 117 | | | 4 252 | 158 369 | 10 258 | 84 029 | 3 013 | | 5 277 | 102 577 | 137 766 |
| Washpool | 9 912 | 24 484 | 3 | 10 000 | 6 313 | 40 800 | 6 006 | 25 936 | | 5 000 | 2 804 | 39 746 | 10 966 |
| Woodmillar | 60 884 | 43 451 | 3 235 | | 3 893 | 50 579 | 5 450 | 37 957 | | | 3 878 | 47 285 | 64 178 |
| Yambocully ² | 339 325 | 388 385 | 9 223 | 11 335 | 188 469 | 597 412 | 91 795 | 184 777 | | 124 000 | 366 903 | 767 475 | 169 262 |

² Financial statements for this water authority are unaudited at time of printing

³ No financial information has been received from this water authority

Queensland's Category 2 Water Authorities—Summary of Annual Reports and Financial Statements 2009–10

| Water authority | Receipts | | | | | | Expenses | | | | | | Balance 30/06/2010 |
|---------------------------------------|-------------------|-------------------|-----------------|---------------------------|---------------------------|----------------|-------------------------|---------------------------|-------------------------|-------------------------|--------------|-------------------|--------------------|
| | Balance 1/07/2009 | Rates and charges | Interest earned | Transfer from other funds | Other income [#] | Total receipts | Administration expenses | Operation and maintenance | Interest and redemption | Transfer to other funds | Other costs* | Total expenditure | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Drainage boards | | | | | | | | | | | | | |
| Babinda Swamp | 64 481 | 21 096 | 6 | | 122 451 | 143 553 | 3 000 | 169 186 | | | 12 798 | 184 984 | 23 050 |
| Cowley | 19 629 | | | | 503 | 503 | 2 460 | 7 804 | | | | 10 264 | 9 868 |
| East Deeral | 5 906 | 9 808 | | | 247 | 10 055 | 1 090 | 1 430 | 9 441 | | 247 | 12 208 | 3 753 |
| East Euramo | 4 462 | 7 775 | | | 1 033 | 8 808 | 1 318 | 7 456 | | | 877 | 9 651 | 3 619 |
| Lower Herbert ⁴ | 86 703 | 4 475 | | 262 000 | 205 877 | 472 352 | 49 676 | 238 717 | | 238 000 | 26 494 | 552 887 | 6 168 |
| Matthews Road | 5 440 | 5 284 | 1 | | 14 707 | 19 992 | 923 | 16 125 | 3 628 | | | 20 676 | 4 756 |
| Mourilyan | 17 426 | 1 681 | 1 | | 17 738 | 19 420 | 484 | 28 809 | | | | 29 293 | 7 553 |
| Orchard Creek | 6 134 | | | | 258 | 258 | 1 373 | 399 | | | 177 | 1 949 | 4 443 |
| Riversdale-Murray Valley ⁴ | 14 327 | 116 386 | | 5 000 | 765 | 5 765 | 3 547 | | 121 473 | | 338 | 125 358 | -105 266 |
| Silkwood ⁴ | 46 140 | | 300 | 23 245 | 4 254 | 27 799 | 8 618 | 36 498 | | | 4 881 | 49 997 | 23 942 |
| Smithfield | 9 539 | 2 569 | | | 3 194 | 5 763 | 2 550 | 8 864 | | | 1 175 | 12 589 | 2 713 |
| South Maroochy ⁴ | 40 536 | 36 999 | 787 | | | 37 786 | 3 146 | 7 650 | | | 1 005 | 11 801 | 66 521 |
| Stagnant Creek | 2 393 | | | | 130 | 130 | 1 373 | | | | 138 | 1 511 | 1 012 |
| Wanda Creek | 6 224 | 3 457 | 110 | | | 3 567 | 2 192 | 5 812 | | | | 8 004 | 1 787 |

⁴ Financial statements for this water authority are unaudited at time of printing

Queensland's Category 2 Water Authorities—Summary of Annual Reports and Financial Statements 2009–10

| Water authority | Receipts | | | | | | Expenses | | | | | | Balance 30/06/2010 |
|---------------------------|-------------------|-------------------|-----------------|---------------------------|---------------------------|------------------|-------------------------|---------------------------|-------------------------|-------------------------|----------------|-------------------|--------------------|
| | Balance 1/07/2009 | Rates and charges | Interest earned | Transfer from other funds | Other income [#] | Total receipts | Administration expenses | Operation and maintenance | Interest and redemption | Transfer to other funds | Other costs* | Total expenditure | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Bore water boards | | | | | | 0 | | | | | | 0 | |
| Bollon South ⁵ | 40 211 | 96 134 | 1 069 | 26 504 | 119 | 123 826 | 3 826 | | 96 080 | 31 058 | 310 | 131 274 | 32 763 |
| Bollon West ⁵ | 68 572 | 193 531 | 2 702 | | 818 264 | 1 014 497 | 3 678 | 665 735 | 181 917 | | 66 661 | 917 991 | 165 078 |
| Eugun | 45 145 | 55 971 | 456 | | 2 215 | 58 642 | 3 773 | 8 688 | 52 535 | | 4 724 | 69 720 | 34 067 |
| Fernlee ⁵ | 1 552 094 | 93 150 | 20 704 | | 4 801 | 118 654 | 1 757 | | 60 020 | | 25 747 | 87 524 | 1 583 224 |
| Ingie | 22 664 | 55 353 | 474 | | 239 | 56 066 | 3031 | | 50971 | | 4007 | 58 009 | 20 721 |
| Kaywanna ⁵ | 31 207 | 43 517 | 114 | 12 139 | 5 992 | 61 762 | 19 438 | 30 042 | | | 9 582 | 59 062 | 33 907 |
| Marathon | 4 985 | 400 | 21 | | | 421 | 484 | | | | | 484 | 4 922 |
| Middle Park | 3 912 | 902 | 2 | | | 904 | 962 | | | | | 962 | 3 854 |
| Myall Plains | 9 069 | 7 832 | 1 | | 418 | 8 251 | 5 412 | | | | 441 | 5 853 | 11 467 |
| Taberna ⁵ | 11 339 | 250 | 74 | | 215 | 539 | 764 | | | | 80 | 844 | 11 034 |
| Weengallon ⁵ | 34 613 | | 119 | | | 119 | 923 | 1 045 | | | | 1 968 | 32 764 |
| Total | 4 034 106 | 3 258 228 | 76 447 | 694 669 | 1 509 994 | 5 539 337 | 648 615 | 2 761 193 | 847 454 | 798 058 | 791 379 | 5 846 699 | 3 726 744 |

[#] For example, borrowings, grants, subsidies, GST, etc.

^{*} For example, legal fees, GST, etc.

⁵ Financial statements for this water authority are unaudited at time of printing

Table 6: Capital works funds

| Water authority | Balance 1/07/2009 | Receipts | | | | | Expenditure | | | | Balance 30/06/2010 |
|---|----------------------|------------------|-------------------------|---------------------------------|-----------------|-------------------|-------------------|----------------------------|---------------|----------------------|-----------------------|
| | | Loan raisings | Grants and subsidies | Transfer from other funds | Other income | Total receipts | Approved works | Transfer to other funds | Other costs | Total expenditure | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Bollon South Water Authority ⁶ | 4 926 | | | 23 107 | 135 | 23 242 | 17 273 | 135 | 1 727 | 19 135 | 9 033 |
| Glamorgan Vale Water Board ⁶ | 117 184 | | | | 4 983 | 4 983 | | | 123 | 123 | 122 044 |
| Grevillea Water Board ⁶ | 0 | | | 170 000 | | 170 000 | | 168 990 | 1 010 | 170 000 | 0 |
| Kelsey Creek Water Board | 249 744 | | | 280 000 | 11 813 | 291 813 | | 165 000 | | 165 000 | 376 557 |
| Kooingal Water Board ⁶ | 85 000 | | | | 4 296 | 4 296 | | 4 296 | | 4 296 | 85 000 |
| Merlwood Water Board ⁷ | | | | | | 0 | | | | 0 | 0 |
| Oaky Creek Drainage Board ⁶ | 50 000 | | | | 2 965 | 2 965 | | 2 965 | | 2 965 | 50 000 |
| Riversdale-Murray Valley Water Management ⁶ | 32 642 | | | | | 0 | 121 | 5 000 | | 5 121 | 27 521 |
| Silkwood Drainage Board ⁶ | 0 | | 23 245 | | | 23 245 | | 23 245 | | 23 245 | 0 |
| Yambocully Water Board ⁶ | 695 | | | 124 000 | 11 334 | 135 334 | 113 345 | 11 334 | 11 334 | 136 013 | 16 |
| Total | 535 265 | 0 | 23 245 | 574 000 | 35 391 | 632 636 | 113 466 | 380 830 | 12 467 | 506 763 | 661 138 |

⁶ Financial statements for this water authority are unaudited at time of printing

⁷ No financial statements have been received from this water authority

Table 7: Reserve funds

| Water authority | Balance 1/07/2009 | Receipts | | | | Expenditure | | | | Balance 30/06/2010 |
|--|----------------------|---------------------------------|--------------------|-----------------|-------------------|------------------------|----------------------------|-------------|----------------------|--------------------|
| | | Transfer from other funds | Interest earned | Other income | Total receipts | Plant and equipment | Transfer to other funds | Other costs | Total expenditure | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Benleith Water Board ⁸ | 150 000 | | 3 195 | | 3 195 | | 3 195 | | 3 195 | 150 000 |
| Bollon South Water Board ⁸ | 231 874 | 582 | 6 722 | | 7 304 | | 19 000 | | 19 000 | 220 178 |
| Kaywanna Bore Water Board ⁸ | 169 948 | | 7 175 | | 7 175 | | 12 139 | 177 | 12 316 | 164 807 |
| Palmgrove Water Board ⁸ | 21 418 | | 513 | | 513 | | | | 0 | 21 931 |
| Washpool Water Board | 71 103 | 5 019 | | 2 485 | 7 504 | | 10 000 | | 10 000 | 68 607 |
| Total | 644 343 | 5 601 | 17 605 | 2 485 | 25 691 | 0 | 44 334 | 177 | 44 511 | 625 523 |

⁸ Financial statements for this water authority are unaudited at time of printing

Table 8: Investment funds

| Water authority | Balance 1/07/2009 | Receipts | | | | Expenditure | | | | | Balance 30/06/2010 |
|---|----------------------|---------------------------------|--------------------|-----------------|-------------------|----------------------------|-------------------------------|-------------------------------|----------------|----------------------|-----------------------|
| | | Transfer from other funds | Interest earned | Other income | Total receipts | Administration expenses | Interest and redemption | Transfer to other funds | Other costs | Total expenditure | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Lower Herbert Water Management Authority ⁹ | 179 264 | 198 000 | 5 640 | | 203 640 | | | 262 000 | 0 | 262 000 | 120 904 |
| Washpool Water Board | 0 | 5 000 | 19 | | 5 019 | | | 5 019 | | 5 019 | 0 |
| Total | 179 264 | 203 000 | 5 659 | 0 | 208 659 | 0 | 0 | 267 019 | 0 | 267 019 | 120 904 |

Table 9: Queensland Treasury Corporation management funds

| Water authority | Balance 1/07/2009 | Receipts | | | | Expenditure | | | | | Balance 30/06/2010 |
|----------------------|----------------------|---------------------------------|--------------------|-----------------|-------------------|----------------------------|-------------------------------|-------------------------------|-------------|----------------------|-----------------------|
| | | Transfer from other funds | Interest earned | Other income | Total receipts | Administration expenses | Interest and redemption | Transfer to other funds | Other costs | Total expenditure | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Avondale Water Board | 33 124 | 120 000 | 1 838 | | 121 838 | 45 | 112 043 | | | 112 088 | 42 874 |
| Total | 33 124 | 120 000 | 1 838 | 0 | 121 838 | 45 | 112 043 | 0 | 0 | 112 088 | 42 874 |

⁹ Financial statements for this water authority are unaudited at time of printing

Table 10: Asset replacement account

| Water authority | Balance 1/07/2009 | Receipts | | | | Expenditure | | | | | Balance 30/06/2010 |
|--|----------------------|---------------------------------|--------------------|-----------------|-------------------|----------------------------|-------------------------------|-------------------------------|-------------|----------------------|-----------------------|
| | | Transfer from other funds | Interest earned | Other income | Total receipts | Administration expenses | Interest and redemption | Transfer to other funds | Other costs | Total expenditure | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Lower Herbert Water Authority ¹⁰ | 83 368 | 40 000 | 4 105 | | 44 105 | | | | | 0 | 127 473 |
| Total | 83 368 | 40 000 | 4 105 | 0 | 44 105 | 0 | 0 | 0 | 0 | 0 | 127 473 |

¹⁰ Financial statements for this water authority are unaudited at time of printing

Table 11: Group irrigation authority areas supplementary information

| Scheme | Date established | Number of rural holdings | Irrigable land | Water supplied | Basis of rating | Loan indebtedness 30/06/2010 |
|--------------------|------------------|--------------------------|----------------|----------------|------------------------------------|------------------------------|
| | | | ha | ML | | \$ |
| Avondale | 3/05/1996 | 7 | 850 | 1 504 | Nominal allocation and consumption | 372 503 |
| Callandoon | 12/07/1990 | 17 | 10 000 | 728 | \$/ML | Nil |
| Condamine Plains | 23/11/1967 | 5 | | 3 855 | \$/ML | Nil |
| Crowley Vale | 12/05/1988 | 10 | 268 | 353 | \$/ML and rates/ha | Nil |
| Dundowran–Nikenbah | 20/11/1997 | 8 | 745 | 31 | \$/ML | Nil |
| Kelsey Creek | 21/12/1995 | 35 | 2 718 | 8 379 | \$/ML | 1 016 826 |
| North Burdekin | 13/05/1965 | 342 | 48 530 | 131 604 | \$/ML and rates/ha | Nil |
| Pioneer Valley | 28/06/1996 | 291 | 22 000 | 18 459 | \$/ML | 2 891 761 |
| Six Mile Creek | 21/12/1991 | 13 | 750 | 2 592 | \$/ML | nil |
| South Burdekin | 31/03/1966 | 130 | 27 450 | 67 989 | \$/ML and rates/ha | nil |
| Yambocully | 19/12/1985 | 12 | | 4 234 | \$/ML | nil |
| Total (11) | | 870 | 113 311 | 239 728 | | 4 281 091 |

Table 12: Rural water supply authority areas supplementary information

| Scheme | Date established | Number of holdings | | | Water supplied | Basis of rating | Loan indebtedness 30/06/2010 |
|-------------------|------------------|--------------------|----------|--------------|----------------|-------------------------|------------------------------|
| | | Rural | Urban | Total | ML | | \$ |
| Benleith | 30/11/1967 | 23 | | 23 | 60 | LAV ¹¹ | Nil |
| Bones Knob | 13/03/1982 | 25 | 0 | 25 | 14 | \$/ML | Nil |
| Boondooma | 27/08/1970 | 12 | 0 | 12 | 18 | \$/ML | Nil |
| Brigooda | 31/07/1954 | 13 | 2 | 15 | 9 | \$/ML and rates/ha | Nil |
| Coreen | 2/09/1965 | 36 | 0 | 36 | 48 | LAV | Nil |
| Glamorgan Vale | 21/09/1967 | 524 | | 524 | 195 | Rates/kL | 44 868 |
| Grevillea | 20/06/1946 | 52 | 0 | 52 | 31 | LAV | 168 990 |
| Juandah | 17/12/1987 | 10 | | 10 | 9 | \$/ML | Nil |
| Kooingal | 19/05/1966 | 25 | 0 | 25 | 17 | LAV | Nil |
| Merlwood | 3/09/1966 | 69 | 1 | 70 | 140 | LAV | Nil |
| Mulgildie | 19/09/1968 | 48 | | 48 | 27 | \$/kL and rates/portion | Nil |
| Oaky Creek | 23/03/1972 | 42 | 1 | 43 | 36 | kL/ha | Nil |
| Palmgrove | 10/05/1979 | 5 | | 5 | 30 | \$/ml | Nil |
| Roadvale | 10/03/1966 | 279 | | 279 | 76 | \$/ML and rates/ha | Nil |
| Washpool | 9/03/1978 | 24 | | 24 | 64 | \$/ML | Nil |
| Woodmillar | 20/04/1968 | 40 | 0 | 40 | 47 | kL by allocation | Nil |
| Total (16) | | 1 227 | 4 | 1 231 | 822 | | 213 858 |

¹¹ Land asset value (LAV): A rate in the dollar applied to all properties in the area of service based on the value of the land. Land asset valuations are carried out by officers of the state government.

Table 13: Bore water supply authority areas supplementary information

| Scheme | Date established | Number of rural holdings | Benefited area | Length of pipeline | Loan indebtedness 30/06/2010 |
|-------------------|------------------|--------------------------|----------------|--------------------|------------------------------|
| | | | ha | km | \$ |
| Bollon South | 30/11/1967 | 14 | 203 000 | 561 | 698 790 |
| Bollon West | 13/03/1982 | 12 | 100 537 | 700 | 1 681 106 |
| Eugun | 27/08/1970 | 11 | 57 850 | 173 | 120 015 |
| Fernlee | 3/03/2006 | 11 | 128 200 | | 944 732 |
| Ingie | 31/07/1954 | 11 | 46 706 | 239 | 405 242 |
| Kaywanna | 2/09/1965 | 35 | 67 341 | 240 | Nil |
| Marathon | 21/09/1967 | 3 | 9 584 | 18 | Nil |
| Middle Park | 20/06/1946 | 9 | 14 365 | 61 | Nil |
| Myall Plains | 17/12/1987 | 19 | 72 660 | 307 | Nil |
| Taberna | 19/05/1966 | 4 | 34 629 | | Nil |
| Weengallon | 27/10/2006 | 50 | 24 821 | 195 | Nil |
| Total (11) | | 179 | 759 693 | 1 933 | 3 849 885 |

Table 14: Drainage authority areas supplementary information

| Scheme | Date established | Number of rural holdings | Benefited area | Length of drains | Loan indebtedness 30/06/2010 |
|--|------------------|--------------------------|----------------|------------------|------------------------------|
| | | | ha | km | \$ |
| Babinda Swamp | 16/02/1978 | 28 | 2 000 | 10 | nil |
| Cowley | 10/04/1969 | 8 | 196 | 4 | nil |
| East Deeral | 31/03/1988 | 12 | 731 | 14.50 | 501 |
| East Euramo | 20/09/1984 | 11 | 721 | 9 | nil |
| Lower Herbert Water Management Authority | 16/12/2005 | 201 | 14 800 | 115 | nil |
| Matthews Road | 10/06/1982 | 7 | 150 | 4 | nil |
| Mourilyan | 22/11/1984 | 7 | 173 | 7 | nil |
| Orchard Creek | 19/06/1986 | 10 | 337 | 6.3 | nil |
| Riversdale–Murray Valley | 19/07/1997 | 147 | 29 500 | | 362 723 |
| Silkwood | 20/11/1969 | 26 | 1 163 | 17.6 | nil |
| Smithfield | 6/09/1979 | 5 | 530 | 9 | nil |
| South Maroochy | 14/07/1977 | 12 | 1 065 | 17 | nil |
| Stagnant Creek | 13/09/1980 | 6 | 251 | 5.5 | nil |
| Wanda Creek | 15/03/1979 | 12 | 600 | 7 | nil |
| Total (14) | | 492 | 52 217 | 225 90 | 363 224 |

Table 15a: North Burdekin Water Board—statement of comprehensive income for the period 1 July 2009 to 30 June 2010¹²

| | \$ | \$ |
|--|-------------------|--------------------------|
| Income from continuing operations | | |
| Revenue | | |
| User charges | 3 264 811 | |
| Grants and other contributions | 0 | |
| Other revenue | 52 193 | |
| | <u> </u> | |
| Total income from continuing operations | | <u><u>3 317 004</u></u> |
| Expenses from continuing operations | | |
| Employee benefits | 938 786 | |
| Supplies and services | 2 596 745 | |
| Depreciation and amortisation | 363 064 | |
| Revaluation decrement | 1 094 687 | |
| Other expenses | 0 | |
| | <u> </u> | |
| Total expenses from continuing operations | | <u><u>4 993 282</u></u> |
| | | <u><u>-1 676 278</u></u> |
| Operating result from continuing operations | | |
| Other comprehensive income | | |
| Increase in asset revaluation surplus | 110 000 | |
| | <u> </u> | |
| Total other comprehensive income | | <u><u>110 000</u></u> |
| | | <u><u>-1 566 278</u></u> |
| Total comprehensive income | | |

¹² Financial statements for this water authority are unaudited at time of printing

Table 15b: North Burdekin Water Board—balance sheet at 30 June 2010¹³

| | \$ | \$ |
|--------------------------------------|------------|-------------------|
| Current assets | | |
| Cash assets and investments | 1 922 257 | |
| Receivables | 325 234 | |
| Inventories | 121 084 | |
| Other | 15 000 | |
| | <hr/> | |
| Total current assets | | 2 383 575 |
| | | <hr/> <hr/> |
| Non-current assets | | |
| Intangible assets | 3 000 000 | |
| Property, plant and equipment | 15 751 212 | |
| | <hr/> | |
| Total non-current assets | | 18 751 212 |
| | | <hr/> <hr/> |
| Total assets | | 21 134 787 |
| | | <hr/> <hr/> |
| Current liabilities | | |
| Trade and other payables | 36 293 | |
| Provision for employee benefits | 15 084 | |
| Accrued employee benefits | 100 049 | |
| Other | 14 700 | |
| | <hr/> | |
| Total current liabilities | | 166 126 |
| | | <hr/> <hr/> |
| Non-current liabilities | | |
| Provision for employee benefits | 135 754 | |
| Accrued employee benefits | 89 824 | |
| | <hr/> | |
| Total non-current liabilities | | 225 577 |
| | | <hr/> <hr/> |
| Total liabilities | | 391 703 |
| | | <hr/> <hr/> |

¹³ Financial statements for this water authority are unaudited at time of printing

| | | |
|---------------------------|----------------|--------------------------|
| Net assets | | <u><u>20 743 084</u></u> |
| Equity | | |
| Retained profits | 20 633 084 | |
| Asset revaluation surplus | <u>110 000</u> | |
| Total equity | | <u><u>20 743 084</u></u> |

Table 15c: North Burdekin Water Board—cash flow statement for the period 1 July 2009 to 30 June 2010¹⁴**Cash flows from operating activities**

Inflows

| | | |
|---------------------------------|-----------|------------------|
| User charges | 3 172 913 | |
| Grants from other contributions | 0 | |
| Interest receipts | 52 193 | |
| GST receipts | 165 676 | |
| | | 3 390 782 |

Outflows

| | | |
|-----------------------|------------|-------------------|
| Employee expenses | -850 865 | |
| Supplies and services | -2 617 725 | |
| GST payments | -164 311 | |
| | | -3 632 901 |

| | | |
|--|--|-----------------|
| Net cash provided by operating activities | | -242 119 |
|--|--|-----------------|

Cash flows from investing activities

Inflows

| | | |
|---|---|--|
| Sale of for property, plant and equipment | 0 | |
|---|---|--|

Outflows

| | | |
|---|----------|--|
| Payments for property, plants and equipment | -124 429 | |
|---|----------|--|

| | | |
|---|--|-----------------|
| Net cash provided used by investing activities | | -124 429 |
|---|--|-----------------|

| | | |
|---------------------------|--|----------|
| Net decrease in cash held | | -366 548 |
|---------------------------|--|----------|

| | | |
|---|--|-----------|
| Cash at the beginning of the financial year | | 2 288 804 |
|---|--|-----------|

| | | |
|--|--|------------------|
| Cash at the end of the financial year | | 1 922 256 |
|--|--|------------------|

¹⁴ Financial statements for this water authority are unaudited at time of printing

Table 16a: Pioneer Valley Water Board—statement of comprehensive income for the period 1 July 2009 to 30 June 2010

| | \$ | \$ |
|---|------------|------------------------|
| Revenues from ordinary activities | 2 234 655 | |
| Employee expenses | -343 166 | |
| Depreciation expenses | -914 684 | |
| Interest on borrowings | -199 284 | |
| Other expenses from ordinary activities | -1 067 663 | |
| Net profit from ordinary activities | | <u>-290 142</u> |
| Other comprehensive income | | |
| Net gain or loss on the revaluation of non-current assets | 0 | |
| Net gain or loss on the revaluation of financial assets | 0 | |
| Total comprehensive income | | <u><u>-290 142</u></u> |

Table 16b: Pioneer Valley Water Board—balance sheet at 30 June 2010

| | \$ | \$ |
|--------------------------------------|------------|-------------------|
| Current assets | | |
| Cash assets and investments | 1 674 584 | |
| Receivables | 15 157 | |
| Total current assets | | 1 689 741 |
| Non-current assets | | |
| Property, plant and equipment | 34 225 094 | |
| Total non-current assets | | 34 225 094 |
| Total assets | | 35 914 835 |
| Current liabilities | | |
| Payables | 339 938 | |
| Provisions | | |
| Interest bearing liabilities | 588 270 | |
| Total current liabilities | | 928 208 |
| Non-current liabilities | | |
| Financial liabilities | 2 306 973 | |
| Total non-current liabilities | | 2 306 973 |
| Total liabilities | | 3 235 181 |
| Net assets | | 32 679 654 |
| Equity | | |
| Retained profits | 12 093 715 | |
| Asset revaluation reserve | 20 585 939 | |
| Total equity | | 32 679 654 |

Table 16c: Pioneer Valley Water Board—cash flow statement for the period 1 July 2009 to 30 June 2010

| | \$ | \$ |
|---|------------|------------------|
| Cash flows from operating activities | | |
| Receipts from water levies | 2 184 271 | |
| Other operating revenue | 1 740 | |
| Payments to suppliers and employees | -1 397 594 | |
| Interest received | 66 079 | |
| Interest paid to Queensland Treasury Corporation performance dividend | -199 284 | |
| Other revenue received | 0 | |
| | <hr/> | <hr/> |
| Net cash provided by operating activities | | 655 212 |
| | | <hr/> <hr/> |
| Cash flows from investing activities | | |
| Proceeds from disposal of plant and equipment | 0 | |
| Payments from property, plant and equipment | -87 395 | |
| | <hr/> | <hr/> |
| Net cash used by investing activities | | -87 395 |
| | | <hr/> <hr/> |
| Cash flows from financing activities | | |
| Repayments to Queensland Treasury Corporation | -553 972 | |
| | <hr/> | <hr/> |
| Net cash used by financing activities | | -553 972 |
| | | <hr/> <hr/> |
| Net increase or decrease in cash held | | 13 845 |
| Cash at the beginning of the financial year | | 1 660 738 |
| | | <hr/> <hr/> |
| Cash at the end of the financial year | | 1 674 583 |
| | | <hr/> <hr/> |

Table 17a: South Burdekin Water Board—statement of comprehensive income for the period 1 July 2009 to 30 June 2010¹⁵

| | \$ | \$ |
|--|------------------|-------------------------|
| Income from continuing operations | | |
| Revenue | | |
| User charges | 1 358 552 | |
| Grants and other contributions | 0 | |
| Interest revenue | 55 352 | |
| Gains | | |
| Gain on sale of property plant and equipment | 4 584 | |
| Total income from continuing operations | <u>4 584</u> | <u><u>1 418 488</u></u> |
| Expenses from continuing operations | | |
| Employee benefits | 628 254 | |
| Supplies and services | 1 285 228 | |
| Depreciation and amortisation | 288 689 | |
| Loss on disposal of assets | 0 | |
| Revaluation decrement | 117 387 | |
| Other expenses | 0 | |
| Total expenses from continuing operations | <u>2 319 558</u> | <u><u>2 319 558</u></u> |
| Operating result from continuing operations | | <u><u>-901 070</u></u> |
| Other comprehensive income | | |
| Increase in asset revaluation surplus | 424 544 | |
| Total other comprehensive income | | <u><u>424 544</u></u> |
| Total comprehensive income | | <u><u>-476 526</u></u> |

¹⁵ Financial statements for this water authority are unaudited at time of printing

Table 17b: South Burdekin Water Board—balance sheet at 30 June 2010¹⁶

| | \$ | \$ |
|--------------------------------------|------------|-------------------|
| Current assets | | |
| Cash assets and investments | 1 683 614 | |
| Receivables | 134 268 | |
| Other | 4 631 | |
| Total current assets | | 1 822 513 |
| Non-current assets | | |
| Intangible assets | 1 500 000 | |
| Property, plant and equipment | 12 777 954 | |
| Total non-current assets | | 14 277 954 |
| Total assets | | 16 100 467 |
| Current liabilities | | |
| Payables | 67 124 | |
| Provisions | 16 180 | |
| Accrued employee benefits | 85 917 | |
| Total current liabilities | | 169 221 |
| Non-current liabilities | | |
| Provisions | 92 035 | |
| Accrued employee benefits | 116 612 | |
| Total non-current liabilities | | 208 646 |
| Total liabilities | | 377 867 |
| Net assets | | 15 722 600 |

¹⁶ Financial statements for this water authority are unaudited at time of printing

Equity

| | | |
|---------------------------|------------|-------------------|
| Retained profits | 15 298 054 | |
| Asset revaluation reserve | 424 544 | |
| Total equity | | 15 722 598 |

Table 17c: South Burdekin Water Board—cash flow statement for the period 1 July 2009 to 30 June 2010¹⁷

| | \$ | \$ |
|--|------------|-------------------|
| Cash flows from operating activities | | |
| Inflows | | |
| User charges | 1 622 711 | |
| Interest receipts | 55 352 | |
| GST receipts | 83 479 | |
| | <hr/> | <hr/> |
| | | 1 761 542 |
| | | <hr/> <hr/> |
| Outflows | | |
| Employee expenses | -542 445 | |
| Supplies and services | -1 404 618 | |
| GST payments | -98 241 | |
| | <hr/> | <hr/> |
| | | -2 045 304 |
| | | <hr/> <hr/> |
| Net cash provided by operating activities | | -283 762 |
| | | <hr/> <hr/> |
| Cash flows from investing activities | | |
| Inflows | | |
| Sale of property plant and equipment | 23 228 | |
| Outflows | | |
| Sale of property plant and equipment | 383 262 | |
| | <hr/> | <hr/> |
| Net cash provided by investing activities | | -360 034 |
| | | <hr/> <hr/> |
| Net decrease in cash held | | -643 796 |
| Cash at the beginning of the financial year | | 2 327 408 |
| | | <hr/> |
| Cash at the end of the financial year | | 1 683 612 |
| | | <hr/> <hr/> |

¹⁷ Financial statements for this water authority are unaudited at time of printing