A year of *coming together*

2008-09 ANNUAL REPORT
What we stand for

Our values

Council’s strategic decisions and day-to-day activities are guided by our values as follows:

“We believe in strong leadership. This is achieved by –

- Working as a team
- Being responsible, proactive and positive
- Valuing our integrity
- Being accountable for our decisions
- Valuing the people of our communities
- Respecting other’s point of view.”

Our vision

A vision aims to unite our region by recognising what is important to our existing residents and also focusing on the future.

“We will retain our unique tropical lifestyle whilst valuing our exceptional natural environment and create a balanced, sustainable economy”

Our mission

A mission sets out the purpose of our organisation and demonstrates how we will achieve the community Vision.

“By building the foundations of a new regional Council and providing integrity and strong leadership combined with excellence in service to our customers, we aim to become a Council in which the community has confidence.”
Reporting our results

Through our Annual Report, we provide an assessment of our progress towards meeting the outcomes of our strategic priorities detailed in our Corporate Plan 2009-2019.

Strategic priorities

Community - Supporting our tropical lifestyle

- Provide community services and facilities
- A connected and engaged community
- Build on our sense of community and pride
  - Support community events
- Build partnerships with the Cassowary Coast community

Environment - A sustainable and responsibly managed environment

- A sustainable environment through natural resource management
  - Valuing the region’s biodiversity
  - Monitor the potential impact of climate change on the region
  - Striving for best practice waste management
  - Improving water and waste water management practices

Economy - A diverse and sustainable economy

- Encourage development of new business and emerging industries
- Foster development and expansion of existing business and industry
  - A recognised tourism destination
- Development of the region as a transport hub
- Cassowary Coast has appropriate land-use planning to support a sustainable economy

Governance - A Council providing community leadership and being financially responsible

- Responsible financial management
- Achieve best practice asset management
- Council recognised as an employer of choice
- Compliance with legislative obligations
- Provide great customer service across the region
- Influence the future of our region by increasing the effectiveness of our lobbying and advocacy
- Maintain best practice disaster management practices
- Building effective communication and community engagement practices
- Establish and maintain good governance practices
- High Performing Organisation
## Contents 2008-09

**2008-09 cover concept**

A Year of Coming Together is the theme of our 2008-09 Annual Report. The Cassowary Coast Regional Council was formed on the 15 March 2008 through the State Government local government reform process, and comprises of the former shires of Cardwell and Johnstone.

The cover represents the diverse natural beauty that is the Cassowary Coast region and the importance of working together to achieve our Vision for the region as a whole.

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Mayor’s report

As Mayor of the Cassowary Coast Regional Council, I’m delighted to present Council’s 2008-09 Annual Report. The past 12 months has seen the completion of our first full year since the formation of the Cassowary Coast Regional Council and has been a milestone in several significant ways.

The councillors and staff are working effectively and co-operatively. The amalgamation process has progressed well.

The huge task of addressing our infrastructure backlog has begun. Funding approvals for the Cardwell Sewerage Plan have proceeded and now the detailed design is underway. The water treatment plant upgrade and new sewerage treatment plant for Innisfail are similarly being planned, but will not proceed until funding is available. The Multi Purpose Centre in Tully is proceeding and works will commence shortly.

There are many other priority facilities required including a replacement for the Jubilee Bridge and a new library in Innisfail and a swimming pool for Mission Beach.

The Council has delivered its first budget. In accordance with sound financial practice and responsible governance, the budget included funding for depreciation without going into deficit. We are undertaking a review of service levels in order to lessen the burden of rate increases.

The challenges have been many, but the satisfaction from the progress made in the short time since amalgamation is pleasing. Given our difficult financial position, the understanding and patience shown by the vast majority of our residents is appreciated.

The Cassowary Coast Regional Council has a bright future with an attractive lifestyle and the steps commenced, coupled with restoration of funding schemes, will overcome our present difficulties.
Chief Executive Officer’s report

The 2008/2009 financial year was a very challenging one for the staff of the Cassowary Coast Regional Council (CCRC). The amalgamation of the two former Councils to form the CCRC presented a number of issues that have to be addressed for the new Council to operate effectively.

Many of these challenges relate to the different internal systems and processes that the previous councils had established which need to be integrated to provide a coordinated approach going forward.

Good progress was achieved during the year in addressing a number of these issues, but further work needs to occur over the next 12 to 18 months to better integrate the systems supporting Council operations. In particular it will be necessary to invest in the upgrading of our Information Technology systems to provide council officers with the necessary tools to assist them to enhance the level of service to the community.

During the year the council undertook work on the development of a new corporate Plan to guide its activities for the next 10 years. A well planned community consultation process was undertaken to assist with the development of the Plan and this is reflected in the quality of the adopted Plan. As this is the first Corporate Plan adopted by the CCRC, it was not possible to adopt an Operational Plan for the 2008/2009 year, with the 2009/2010 year being the first year covered by the Corporate Plan.

The Corporate Plan acknowledges the huge infrastructure backlog inherited by the Council and the significant challenges this presents. Community expectations for new or upgraded facilities will need to be tempered by the fact that this backlog of essential infrastructure, including major water and sewerage projects, needs to be addressed. The Council is continuing to seek State Government funding support to address these issues, as they are beyond the scope of Council to deal with on its own. A Strategic Financial Action Plan was adopted by Council to assist it in achieving the goal of long term financial sustainability and progress is regularly reviewed.

I have been impressed by the level of commitment demonstrated by staff in dealing with the many issues associated with setting up a new organisation. These issues have had to be addressed whilst also continuing our normal day to day operations. In particular, I would like to thank the Directors and Managers for their support as we have worked to establish an organisation based on solid foundations for the future. I am confident that we have achieved this over the past year.

Terry Brennan
Chief Executive Officer
Our rich past,

Previous Cardwell Shire story

The Shire also lay adjacent to the Great Barrier Reef, the largest coral reef system in the world and one of Australia’s precious natural treasures. The Shire enjoyed a tropical climate with warm winters, hot dry summers and a wet season from January to March when cyclones may occur. Tully is famous for experiencing the highest average annual rainfall in Australia, over 4,000mm. Resident population was about 11,000, which included a number of groups of notable ethnic origin, particularly those with an Italian and Finnish background. The shire also accommodated many visitors including Australian and overseas tourists, backpackers and itinerant workers throughout the year.

Cardwell was established by white settlers in 1864, when the first landing party arrived to set up a port for the inland grazing lands of the Valley of Lagoons region. This became the first port north of Bowen, and Cardwell actually predates both Cairns and Townsville. The Aboriginal people of the area, Kirrbal, Girramay and Gulngay-speaking groups, lived in close harmony with the rainforest environment in pre-contact times, and today their descendants retain close links with their heritage. The administrative centre of the Shire was moved from Cardwell to Tully in the late 1920’s following the expansion of the Tully district with the establishment of the sugar mill in Tully in 1925.

The main economic strength of the Shire was agriculture, with the production of sugar and bananas of major significance. In 1996, agriculture, forestry, fishing and hunting accounted for over 30% of the employment of the shire, while in 1995 sugar cane production in the shire amounted to over 1 million tonnes, and banana production over 76,000 tonnes. The tourist industry was also of significance at that time, with the shire emerging as the next most significant tourism destination in the Far North after Cairns and Port Douglas.

Our bold future

The Cassowary Coast Region today is Australia’s largest producer of bananas, rivalling sugar as an income earner. Tea, papaws and exotic tropical fruits also are grown. Beef cattle are produced for both the domestic market and for live export through the Mourilyan Harbour. Aquaculture also plays an important part in the region’s economy, ranging from prawn, barramundi and fresh water crayfish to crocodile farming.

A large prawn and reef fishing fleet boosts the economy. As well, the region is being recognised as one of the best recreational fishing areas – from chasing the elusive barramundi in the estuaries to game and reef fishing on the Great Barrier Reef and adjacent island. Manufacturing industries include a large foundry, plastic products, farm implements and transport equipment.

The incredible natural beauty of the region from the Great Barrier Reef and nearby tropical islands to the World Heritage Rainforests, coupled with the warm tropical climate allowing year round recreation, has encouraged tourism and associated development, complementing the existing economic base. The region is gradually becoming aware of the benefits of cultural and eco tourism, relying on the diversity of people, food and art forms and nature in the area. Paronella Park at Mena Creek, Tully Gorge, Mamu Rainforest Canopy Walkway in the traditional country of the Ma:Mu Aboriginal people and Mission Beach, offers top-quality tourist attractions. The region is quickly becoming known as the adventure capital of Queensland offering white water rafting, skydiving, horse riding, river eco cruises, sailing, reef fishing and trail walks.
The original inhabitants of this region were the five societies of the Mamu people, following migratory lifestyles in the rainforest, and moving along the rivers in string-bark canoes. Today the Djinbal or Jirribal people still occupy their original territory at Murray Upper, south of Tully, maintaining a language and hunting and gathering lifestyle dating back perhaps 40,000 years. Together, all these Aboriginal people resisted the occupation of their lands vigorously.

The first incursion came in 1872. Survivors of the shipwreck “Maria” arrived on the coast near the Johnstone River. Some of the indigenous people helped; others they opposed. Sub-Inspector Robert Johnstone’s search party came to rescue survivors and punish Aboriginal people who had abused them. The search party ventured up river from what are now Flying Fish and Coquette Points.

When European cedar cutters and Chinese gold seekers arrived later in the 1870s and early in the 1880s, the Mamu fought them and inflicted serous casualties. Again the Europeans sent in the Native Police. Superior firepower broke up the indigenous communities and dispersed or integrated the remaining original landowners. European settlement, with its Asian and Pacific components, began late in the region, partly because of Aboriginal resistance. The Edmund Kennedy exploration of 1848 revealed impenetrable rainforests, confining European economic enterprises to Pacific coastal waters, mostly to pearling and trepang collection.

The first permanent town was established on the southern borders of the rainforest in 1864, at Cardwell. During the 1870s, the opening of the Palmer goldfields and other mineral discoveries brought an influx of multi-cultural but Anglo-Celtic dominated settlers to the north of what became the Johnstone Shire, leading by 1876 to the establishment of Cairns. Meanwhile, a variety of agricultural enterprises were developed in these southern and northern areas. Innisfail itself (called Geraldton until 1911) was founded in 1880 by Thomas H. Fitzgerald who took up a 10,000 hectare land grant funded by the Catholic Bishop of Brisbane. With 10 Irish and 35 South Sea Islanders and workers, he began planting sugar cane in the cleared rainforest lands, but not with personal success.

Those who followed him did better and the community began to grow rapidly on the proceeds of sugar production. The Mourilyan mill was built in 1882, the Babinda mill in 1914, and South Johnstone mill in 1915. Thus sugar drove the growth of predominantly European Innisfail and still exerts a major influence.

A large Italian migration began before WW1 and continued into the 1930s and post WW2; much of Innisfail’s present culture is of Italian derivation.
The Cassowary Coast Regional Council was formed on March 15th, 2008 through the State Government’s local government reform process. It is comprised of the former shires of Cardwell and Johnstone. The Cassowary Coast region possesses:

- an area of 4,701 square kilometres
- a population of 30,843 as at March 2008
- a mix of town, rural and coastal communities

The regional Council includes six elected divisional councillors and a popularly elected mayor.

Councillors represent the level of government most closely linked to the community. Individually they have strengths that, when combined as Council, give perspective to the decisions Council must make on the community’s behalf.

The following pages provide a snapshot of each Cassowary Coast Regional Councillors’ committees in which they are involved, as well as their specific contact details and office opening hours.
Our Councillors

Cr Bill Shannon
This is Cr Shannon’s first term as Mayor

Committee Representations:
- FNQROC
- Mission Beach Marine Advisory Committee
- Cassowary Coast Local Disaster Management Group
- Mourilyan Harbour Trade Development
- Aerodrome Management Committee
- Australian Sugar Museum
- Cardwell Shire Catchment Management Inc.
- CCRC Audit Committee

Tel: (07) 4030 2222
Fax: (07) 4061 4258

Email: mayor@ccrc.qld.gov.au

Address: Cassowary Coast Regional Council Chambers, 57-59 Rankin Street PO Box 887 Innisfail QLD 887

Office hours: 8.30am – 4.30pm

Division 1
Cr Ross Sorbello

Postal Address:
PO Box 696
Tully QLD 4854
Mobile: 0400 883 805

Representing – Cardwell, Kennedy, Bilyana, Euramo, Hinchinbrook Island, Murray Upper, Lower Tully, Tully Heads and Hull Heads.

Committee Representation
- Cardwell Shire River Improvement Trust
- FNQ Pest Advisory Forum
- Tully Multi-Purpose Control Group
- Cassowary Coast Pest Management Committee
- Tully Heads/Hull Heads Shoreline Erosion Management Plan Committee
- Cassowary Coast Beautification Committee
- Cardwell Shire Museum & Historical Society
- Hinchinbrook Local Marine Advisory Committee
- Kennedy Valley Water Advisory Board

Division 2
Cr Carmel Silvestro

Postal Address:
59518 Bruce Highway
Tully QLD 4854
Mobile: 0400 773 244

Representing – Tully, Feluga, Silkwood and Mena Creek

Committee Representation
- Cardwell Shire River Improvement Trust
- Tully Multi-Purpose Control Group
- RADF Committee
- Police Community Consultative Committee – Tully Branch
- Tully Community Centre Advisory Committee
- Australia Day Committee

Family Day Care Committee
Division 3
Cr Jennifer Downs

Postal Address:
27 Reid Road
Mission Beach Q 4852
Mobile: 0400 330 870

Representing – South Mission Beach, Wongaling Beach, El Arish, Mission Beach, Bingil Bay, Kurrimine Beach, Cowley Beach and Silkwood East.

Committee Representation

- Local Authority Waste Management Advisory Committee
- Dunk Island Spit Management Committee
- Cassowary Coast Road Safety Committee
- Mission Beach Liquor Accord
- Cassowary Coast Local Disaster Management Group
- Tourism Advisory Committee
- Liveable Cassowary Coast Project
- Tourism Tropical North Queensland
- Mission Beach Habitat Action Group

Division 4
Cr Mark Nolan (Deputy Mayor)

Postal Address:
100 River Road
Innisfail Q 4860
Mobile: 0400 440 837

Representing – East Palmerston, South Johnstone, Goondi, Wangan and Mundoo.

Committee Representation

- Johnstone Shire River Improvement Trust
- NQ Sports Foundation
- Pease Park Management Committee
- Conservatorium Committee
- Australia Day Committee
- CCRC Audit Committee

Division 5
Cr Ian Rule

Postal Address:
13 Clancy Street
Innisfail Q 4860
Mobile: 0400 550 409

Representing – Innisfail, Vasa Views, Flying Fish Point, Coconuts and Innisfail Estate.

Committee Representation

- Dunk Island Spit Management Committee
- Cassowary Coast Beautification Committee
- Cassowary Coast Road Safety Committee
- Aerodrome Management Committee
- Goondi Combined Sports Association

Division 6
Cr Bill Horsford

Postal Address:
PO Box 27
Mourilyan Q 4858
Mobile: 0400 663 907

Representing – East Innisfail, Mourilyan, South Innisfail, Etty Bay and Moresby.

Committee Representation

- Johnstone Shire River Improvement Trust
- FNQ Pest Advisory Forum
- Cassowary Coast Pest Management Committee
- ICM Catchment Management Association
- Mourilyan Harbour Trade Development
- Pease Park Management Committee
- Queensland Country Expo Committee (Country Week)
Our democratic governance

The Mayor and councillors strive for good governance by making informed decisions on all aspects of community, environmental and economic well-being, through effective strategic and corporate planning, and by balancing competing interests openly and fairly.

Representing the community

Representing the interests and concerns of the local community as a whole is the essential role of each Councillor. Councillors have a specific role to represent their divisions, but overall community interest - the public interest - is the ultimate consideration.

Fulfilling their obligations

By accepting office, the Mayor and Councillors accept certain duties and responsibilities. This is signified by subscribing to the declaration of office which requires Councillors to give a solemn undertaking that they will fulfil the duties of office faithfully and impartially, according to the best of their judgment and ability. In order to represent the community effectively, Councillors are required to attend meetings regularly and to vote on all matters which require a decision. Sections 229 and 230 of the Local Government Act 1993 (LGA) clearly set out the roles of Councillors.

The additional roles of the Mayor are set out in Section 231 of the LGA and include responsibility for the orderly conduct of meetings of the Council, carrying out decisions and exercising powers and duties given by the Council. The community also contributes to good democratic governance by participating in Council elections, being involved in community consultation programs, and informing Councillors of issues in their division requiring Council’s attention.

Ensuring good government

Council’s authority is exercised as a whole. Individual Councillors do not have power to make decisions - these are made collectively when sitting as a Council. In carrying out the responsibilities of public office, the Mayor and Councillors are bound by the Local Government Act and the principles of good governance. In addition to providing guidance to the Mayor and Councillors, the Local Government Act provides mechanisms in the form of penalties, ranging from a written reprimand to disqualification from office, that assist in circumstances where misuse of this power and authority has occurred.
OUR organisational structure
## Programs and Services

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## Planning & Environmental Services Department

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Our directors

Terry Brennan
CEO
Management
Commenced position on 1 July 2008

Qualifications
Bachelor of Business
Masters of Business Administration & Local Government

Professional Membership
FLGMA (Life)
ASA

Responsibilities
- Provision of strategic advice and support to Council
- Provide leadership and co-ordinate overall organisational responsibilities
- Oversight of the financial management of Council
- Ensure appropriate human resource policies, systems and processes are developed and implemented
- Communicate and promote Council policies to the community.

Phillip Stark
Corporate Services
Commenced position on 12 September 2008

Qualifications
Bachelor of Business (Accounting & Local Government)
Master of Business Administration

Responsibilities
- Governance
- Finance
- Customer Service
- Information Services
- Disaster Management
- Rates
- Purchasing & Stores

Julie Murphy
Community Services
Commenced position on 23 March 2009

Qualifications
Bachelor of Social Work

David Trotter
Works/Technical Services
Commenced position on 21 November 2008

Qualifications
Bachelor Degree of Engineering (Civil)

Responsibilities
- Production and Performance
- Asset Management
- Engineering
- Fleet & Plant
- Transport
- Drainage
- Marine Facilities
- Water
- Sewerage

John Pettigrew
Planning & Environmental Services
Commenced position on 21 November 2008

Qualifications
Bachelor of Engineering (Civil)
RPEQ (5759)

Responsibilities
- Planning & Building
- Environmental Protection
- Environmental Health
- Waste Management
OUR

Performance

The following information summarises Council’s performance in 2008-09 and identifies what is planned for the coming year.

[Map and sections for Management, Corporate Services, Community Services, Works/Technical Services, Planning & Environmental Services]
Management

The Management role is responsible for the following areas of activity under the corporate Structure:

- Mayoral, councillor and CEO Support Services
- Meeting Agendas and Minutes
- Media and internal communications
- Human Resource (HR) activities including recruitment and industrial relations
- Training co-ordination
- HR Policy development
- Workplace Health and Safety

Key Outcomes:

- Established suitable Council meeting arrangements and processes
- Adoption of a permanent organisational structure for CCRC
- Adoption of a Strategic Financial Action Plan
- Appointment of staff under the organisational structure
- Establishment of contract employment arrangements for all Directors and Managers
- Completion of a new Enterprise Bargaining Agreement (EBA) covering the entire workforce to replace four existing EBA's
- Provision of recruitment services across the organisation.
- Commenced implementation of an integrated Workplace Health and Safety system based on SafePlan 2.

Year Ahead:

- Encourage the adoption of a new Corporate Culture
- Initiate Service Review process of Council services and facilities
- Develop and implement a staff performance management framework linked to outcomes in the Corporate Plan
- Undertake Training audit and implement suitable training programs across the organisation.
- Continue implementation of SafePlan 2 WH&S system
- Commence negotiations for development of a new EBA
Corporate Services

The role of the Corporate Services Department is to provide the Council with essential support services and to promote leading business practices. The Corporate Services Department coordinates the Council’s strategic development and a wide range of activities to ensure the delivery of effective corporate services to customers.

As would be expected in the months after an amalgamation of two relatively large organisations there were a significant number of competing priorities to be addressed by the staff of Corporate Services during 2008/09 ranging from integration of systems to developing new policies to meet legislative obligations to the introduction of new accounting processes. These challenges were addressed at the same time as the usual business of the Department was being undertaken.

The most complex project and the one carrying a high degree or risk to the new organisation was the integration of the existing computerised information systems; this required a huge commitment from the Finance and ICT sections over many months. Inevitably, problems were encountered which had a flow on effect throughout the organisation from minor inconvenience to delays in being able to provide reliable financial reports. These issues have now been resolved.

The other significant goal achieved during the year was a finalisation of the appointment of a very able and can-do team of managers and coordinators in the Department as well as placing all other staff in their permanent positions. I am very confident the management team has the drive and determination to deliver the highest levels of service to ratepayers and support to Council’s departments.

One other major achievement was the almost complete integration of rating policies for 2009/2010 across the whole of the region. This project took many long hours of modelling by Rates staff to provide Council with the information it needed to ensure the policy it would adopt was as fair and equitable as possible for all ratepayers across the whole of the council area.

As required by legislation policies prepared for Council’s consideration included: procurement, internal audit, audit committee, entertainment and hospitality, rates collection, advertising, revenue, borrowing and miscellaneous debt recovery.

Other projects which Corporate Services was involved in were:

- completion of the council’s Corporate Plan 2009 – 2019. With the assistance of the consultant appointed by Council, the Plan was developed following facilitated workshops with Councillors to develop a draft vision for the region and desired outcomes and with Senior Management team to develop draft strategies that would assist the Council in achieving its desired outcomes. Extensive community consultation involving twelve (12) meetings with community groups and organisations, targeted groups, council employees, public meetings and elected members across the whole of the region. The final Plan was adopted by Council on 23 April 2009.

- establishment of the Community Rating Reference Group. A recommendation of the Strategic Finance Action Plan adopted by Council was the establishment of a Community Rating Review Group to involve the community in the finalisation of policy reviews to fully integrate past practices into one new revenue policy for the new Council. The Group was formed as a result of Council directly appointing nine representatives from community/interest groups and four representatives as a result of publicly calling for expressions of interest. The Group presented its report to Council on 28 May 2009.
Notwithstanding significant goals have been achieved there remains much to be done over the coming years. For 2009/2010 some of the Departmental goals are:

- The successful completion of the three big IT-related projects:
  - New telephone system to replace the two existing;
  - One network to replace the existing network systems in order to speed up data transfer between offices and depots;
  - Integration of the council’s document system; this will be the most significant project in terms of complexity and its direct impact on all users.

- Introduction of enterprise risk management;
- Achieving an unqualified audit report;
- Meeting the requirements of the new Local Government Act.
Community Services

In common with the other Council Departments, the 2008-2009 financial year was one of consolidation. The development of new structures and review of procedures took place alongside the ongoing delivery of services and completion of projects.

Community Facilities

Significant progress was made on the refurbishment of the Shire Hall in Innisfail and essential works were undertaken at the Region’s three town pools which necessitated closures for a short period.

Other Community Facility Projects for the year included:

- over (50) fifty new covered picnic table units around the Region
- new playgrounds and shade covers
- electrical upgrades to the Tully Showgrounds, Mission Beach Van Park and Etty Bay Caravan Park
- refurbishment of Innisfail Rowing Club and Cardwell Community Hall
- upgrade to the covered walkway at The Igloo in Tully
- completion of the Cardwell Museum Q150 Project.

Parks and Natural Environment

In the Parks and Natural Environment Section the new structure was completed in May. The new team comprises a manager and three coordinators.

The new structure reflects Council’s key priorities, namely:

- Parks and Sports Field Management Program
- Parks Assets Maintenance Program
- Walking Track Management Program
- Bushland Reserve Management Program
- CCRC Fire Management Program
- Nursery Management Program
- Coastal Management program
- River Management Program
- Land Management Program
- Pest Management program

- NRM Community Engagement Program

Work began on developing a GIS based Parks Assets data-base. Benchmarking with other Councils and work with Far North Queensland Regional Organisation of Councils also got underway. These initiatives will underpin the development of a Parks Level of Service Program across the Region.

Hazard Inspection Checklists for play equipment, walking tracks and major park assets has commenced.

Work has been completed on the drafting of the Tully Heads/Hull Heads Shoreline Erosion Management Plan, sand nourishment continued at South Mission beach and Cardwell and the Cowley Beach Vehicle Management Advisory Committee was established.

The focus this year for the Land and Pest Management Programs for the year was managing pests on key coastal reserves under the control of Council, particularly at Mission Beach and Cowley Beach.

Community Services

Family Day Care

This year saw the continued growth of Council’s Family Day Care Scheme.

- Number of carers increased from 13 to 20 (53 percent increase) with the highest growth occurring in the Tully area with five additional carers
- Number of user families increased from 77 to 107 (39 percent increase)
- Number of children enrolled in care increased from 101 to 179 (77 percent increase).
Youth Programs

In partnership with the Region’s Youth Network, schools, private business and police facilitated the staging of two youth dance party events. In all, hundreds of young people in the region had fun in a supervised, drug and alcohol free environment.

Community Planning

Liveable Cassowary Coast Community Plan

The Liveable Cassowary Coast Community Plan aims to facilitate the development of partnerships between local and state authorities, key service providers and the local community to create and implement a ‘vision’ for a healthy and sustainable community.

During the community needs assessment stage of the project, community consultation with community was conducted through the five major precincts; Innisfail, Tully, Mission Beach, Jumbun and Cardwell. In addition, focus groups with selected target populations were held. The groups investigated issues affecting the health and well-being of Indigenous and migrant groups, youth and aging communities, baby boomers and people with disabilities.

To gauge communities vision regarding a healthy and liveable region, community surveys were conducted throughout the Cassowary Coast region. This yielded positive responses, reflecting the appreciation of the regions unique environment, wildlife and lifestyle while also recognising that any change or growth within the region should enhance or have as minimal an impact as possible on these unique qualities as possible.

The project implementation team planned to establish an inter-sectoral workshop in late November 2009 to develop strategies and actions, together with timeframes and partnership commitments which will form the basis of the Liveable Cassowary Coast Community Plan.

The plan is expected to be completed and recommended for adoption by the Council in early 2010.

Housing Program

Council’s Affordable Housing Program increased housing stock from 31 to 33 for aged pensioners in the Innisfail region. A 2x2 bedroom duplex was constructed by Q-Build at Spina Court and a lease signed with the Department for Council to manage the property under the One Social Housing System.

In May, leases were signed with the Department of Housing for a further three year period to manage four two-bedroom demountable units at 10 Water Street and one seven-bedroom share facility at 5 Charles Street. This accommodation operates under full occupancy at all times and provides a service that has previously not been met in the community.

Council has established a strong profile with the Department of Housing as a quality service provider and was the preferred provider to manage three three-bedroom properties that were previously rented in the private sector. The properties have been transferred to Social Housing and are now managed by Council for families and rented under the One Social Housing System.

Library Services

Following on from the amalgamation of the Johnstone and Cardwell Shire library services, Council engaged AEC Group Pty Ltd to undertake a library service review and to provide a report detailing options available to achieve an effective library service across the new Region.

The report recommended a number of short to medium term actions in the audio-book collection, and a capital program for the ongoing asset management of library branches as well as a refurbishment of the Library space at Innisfail. It also highlighted the need for the development of several new policies to replace the existing Johnstone and Cardwell Shire policies. These include:

- Collection Development Policy and Guidelines
The plan is expected to be completed and recommended for adoption by the council in early 2010.

In the longer term, the redevelopment of the Innisfail Library was recommended.

Tourism

Early in 2009 Council resolved to move the Innisfail visitor Information Centre from Mourilyan to a location on the Bruce Highway in Innisfail. This has resulted in a huge increase in visitor numbers. The figures to September 2009 were 8,876 people compared to 4,268 for all of the year 2008. More than 6,000 regional brochures have also been distributed.

Cassowary Coast Visitor Information Centres have staged regional promotion activities at the Townsville and Cairns Shows and the Townsville Fishing and Camping Expo.
Works/Technical Services

Objectives

To deliver and maintain high quality services and infrastructure to the community.

Works Productivity & Performance Program
To provide support services in relation to asset accounting, budget preparation and reporting, financial modelling, performance reporting and review.

Asset Management Program
To provide engineering related support services (co-ordination, supervision, liaison, planning advice and information) for the effective operation, maintenance and delivery of the council’s asset management.

Engineering Services Program
To provide engineering related support services (co-ordination, supervision, liaison, planning advice and information) for the effective operation, maintenance and delivery of councils civil infrastructure.

Fleet & Plant Management Program
To manage the operation and maintenance of the Council’s works depots and plant in a safe and reliable manner.

Transport Program
To manage the construction and maintenance of the Council’s roads, bridges, footpaths & bike lanes, in a safe and cost effective manner.

Drainage Program
To manage the construction and maintenance of the Council’s, drainage infrastructure in a safe and cost effective manner.

Marine Facilities Program
To manage the operation and maintenance of the council's marine facilities in a safe and reliable manner.

Water Program
To provide a continuous, reliable and long-term water supply service to a range of residential and commercial customers within the Shire.

Sewerage Program
To provide a continuous, reliable and long-term sewerage and trade waste disposal service to a range of residential, commercial and industrial customers within the Shire.
WORKS PRODUCTIVITY & PERFORMANCE PROGRAM

Overview of Services
- Asset Accounting
- Budget Preparation and reporting
- Performance reporting and review
- Cost control

Performance
- Program Expenditure was within budget
- Budget preparation undertaken within timeframes
- Implementation of internal reporting and monitoring systems

ASSET MANAGEMENT PROGRAM

Overview of Services
- Asset Management
- GIS Management
- Priority Infrastructure Plans
- Cost control

Performance
- Program Expenditure was within budget
- Asset Manager to be appointed in 09/10
- Priority Infrastructure Plan in progress

FLEET AND PLANT PROGRAM

Overview of Services
- Operation and Maintenance of:
  - 67 Heavy Plant Fleet
  - 102 Light Plant Fleet
  - 4 Depots

Performance
- Expenditure under budget due to the late calling of tenders and extended delivery times in vehicles purchased. Surplus funds transferred to Plant Replacement Reserve.

ENGINEERING SERVICES PROGRAM

Overview of Services
- Support and technical advice
- Survey, design and drafting
- Project management
- Infrastructure management, planning and studies

Performance
- Sub-divisional operational works review
- Budget preparation and monitoring
- Flood warning and awareness systems

Program expenditure was within budget
- $12 million Jubilee Bridge replacement project funding.
- Town beautifications stages 4 and 5 completed
- Data collection and safety review of Council road assets commenced.

Carmoo Boat Ramp
TRANSPORT PROGRAM

Overview of Services

Operation and Maintenance of:

- 1,165km of Council roads
- 58km of footpaths and cycleways
- 274 bridges and major culvert

Construction of Council approved civil infrastructure

Performance

- Program Expenditure within budget
- Road Rehabilitation complete
- 28km of sealed roads were resealed
- Leichhardt Street Asphalt Surfacing
- Fitzgerald Esplanade Asphalt Surfacing
- Owen Street Asphalt Resurfacing
- Reid Road reconstruction
- Conch Street Stages 1 and 2 widen and seal completed
- Ellerbeck Road constructed to seal standard
- Kinjun Road constructed to seal standard
- Constructed carpark at Cardwell Library
- Wongaling Beach Road reconstructed
- Clean up throughout the Council after Cyclone Charlotte and Ellie and associated emergent works
- Application for Natural Disasters Relief Assistance to the value of approximately $6m was completed and submitted to Department of Local Government and Planning.

DRAINAGE PROGRAM

Overview of Services

Operation and Maintenance of:

- 85km of Drainage Pipes
- 2,242 Drainage Pits

Construction of Council approved civil infrastructure

Performance

- Cooma Street Drainage commenced
- Conch Street Drainage near completion

MARINE FACILITIES PROGRAM

Overview of Services

Operation and Maintenance of:

- 3 Seawalls
- 9 Jetties and Pontoons
- 4 Boat Ramps

Construction of Council approved civil infrastructure

Performance

- Hull Heads Pontoon completed
- Carmoo Boat Ramp completed
- Clump Point Pontoon constructed
WATER PROGRAM

Overview of Services
- Water Supply Management and Reporting
- Water Network Monitoring
- Water pressure and Leak Control

Operation and Maintenance of:
- 12,428 Connections
- 815.2 km Water Mains
- 20 Pump Stations
- 22 Reservoirs
- 6 Intakes
- 1 Treatment Plant

Installation and replacement of new and existing water assets.

Performance
- Water Supply Scheme Management and Reporting
- Program Expenditure was within budget
- 5,394 megalitres of drinking water supplied
- 1,525 Properties connected per 100km mains employed
- 0.434 Megalitres supplied per connection
- 7.8 Main breaks per 100 km of main
- Water reticulation main replacements throughout the Region
- Filtration Plant installation Bulgan Creek Intake
- Pump Station South Mission Beach in progress
- New reservoir Stoney Creek
- Booster pump Stoney Creek Complete
- Clump Mt Booster Water Pump Station complete

SEWERAGE PROGRAM

Overview of Services
- Sewerage Scheme Management and Reporting
- Sewer Network Monitoring
- Sewer Alarm Systems

Performance
- Bingil Bay Booster Water Pump Station complete
- Sundown Road Booster Water Pump Station complete
- South Johnstone Reservoir Roof Replacement complete
- Jurs Creek Intake – New water bore
- Johnstone Intake Generator
- Innisfail WTP Generator
- 150mm Main Tully Bypass Road
- Mission Beach Road Pump Station
- Various water pump replacements
- Innisfail Water Treatment Plan Upgrade Design in progress.
Operation and Maintenance of:

- 6,661 connections
- 214.9 km Gravity and pressure mains
- 52 Pump Stations

Installation and replacement of new and existing sewerage.

Performance

- Program Expenditure was within budget
- 3,679 Megalitres of waste water treated
- 3,099 Properties connected per 100km of main
- 100% Compliance with sewerage effluent standards for BOD
- 100% Compliance with sewerage effluent standards for Suspended Solids
- Replace SPS 12
- Sewer Rehabilitation Programme
- SPS 06 rising Main Replacement
- SPS 12 Rising Main
- Rebuild SPS 01
- SPS 03 Upgrade
- SPS 08 Upgrade
- Innisfail STP Process Design

In Progress

- Nth – SPS 02 Emergency Generator
- Nth – SPS 05 Emergency Generator
- Cardwell Sewerage Scheme Design and planning
Planning & Environmental Services

Objectives

To provide quality management, information and advice to council, the public and effective regulatory and policy development services, while promoting sustainable development within the Cassowary Coast Regional Council area.

PLANNING SERVICES

Provide effective and timely advice to council and the public on planning and building and plumbing & drainage matters and timely processing of development applications, effective administration of planning schemes as well as dealing with enforcement and compliance issues in a fair and consistent manner.

Overview of Services

Assessment and approval of Development applications for Material Change of Use, Reconfiguration of Lot, Building and Plumbing & Drainage works and Operational works.

Assessment and advice on Land Use matters including State land and road matters as requested.

Performance

- Assessment of 208 Development Applications
- Assessment of 33 Reconfiguration of Lot applications with a potential outcome of 298 lots.
- Assessment of 684 Building Applications with a value of $68,430,444.00 including 138 new dwellings.

ENVIRONMENTAL HEALTH

Provide effective management of community Environmental Health matters. Effectively enforce relevant local laws, particularly animal control and nuisance provisions.

Overview of Services

Issue licences, registrations and permits to the following premises with inspections conducted annually or as required;

- Food businesses
- Hostels
- Personal Appearance Services (skin penetration)
- Standing stalls
- Itinerant Vendors
- Outdoor dining

Local Law enforcement

- Parking infringement notices
- Overgrown allotment/rat harbourage notices
- Animal control – dog registration, investigate complaints, impound animals, euthanize when required, issue notices.

Water monitoring

- Monthly sampling and testing of Council’s reticulated drinking water supply for microbiological analysis and
also chemical/physical and pesticide analysis in the Johnstone River supply.

Performance

- Targeted compliance program to raise standards in food businesses.
- Managed Innisfail Dengue outbreak March-August 2009, in partnership with Queensland Health. Effectively minimised infections to 35 confirmed cases through door-to-door inspections and treatments despite presence of numerous breeding sites.
- Standardising systems and procedures across the former Cardwell and Johnstone Shires despite different but similar local laws remaining effective in their respective geographic areas.
- Obtained funding for joint project with Queensland Health to promote healthier food choices in the community – BITE project (Better Innisfail Takeaways and Eateries).

ENVIRONMENTAL PROTECTION

- Effectively manage the delegated responsibilities under the Environmental Protection Act, Regulations and Policies.
- Coordinate Council’s Climate Change response.
- Promote efficient and effective environmental practices within Council’s operations.

Overview of Services

Issue licences and registrations to the following businesses with inspections conducted annually or as required;
- Environmentally Relevant activities
- Flammable liquid storage

Monitor council operations for environmental compliance
- Stoters Hill landfill
- Sewage treatment plant
- Water monitoring Ninds Creek & groundwater monitoring at closed landfills
- National Pollutant Inventory reporting
- Energy audit

Performance

- Standardising licensing arrangements across Council in line with major amendments to the Environmental Protection Act.
- Participation in Cities for Climate Change program in partnership with other FNQ Councils.
- Undertook energy audit of Council’s activities to provide action plan to reduce our greenhouse gases and provide opportunities for financial savings.
- Participation in “Earth Hour” – March 2009.

WASTE MANAGEMENT

Effectively manage refuse collection, resource recovery and waste disposal.

Overview of Services

Ongoing management of kerbside refuse collection.
Ongoing management of Active landfills
- Stoters Hill – Innisfail
- Jarra Creek – Tully
Ongoing management of transfer stations
- Stoters Hill
- Jarra Creek
- Bells Creek – El Arish
- Wheatley Road – Mission Beach
- Cardwell
- Murray Upper
- Hull Heads

Performance

- Successfully gaining 50% funding via Natural Disaster Relief and Recovery Arrangements (NDRRA) for capping and remediation of Goondi Bend landfill after acceptance of Innisfail’s debris materials post Tropical Cyclone Larry, ($2.4M project)

Continued participation in community projects
- Recycling drop-off points at all transfer stations
- Pre-cyclone clean-up
- Clean-Up Australia Day
- DrumMuster and Chemclear.
Community Financial Report

This community financial report is intended as a brief guide to assist in understanding the financial statements. For further information please refer to the complete financial statements, comprising income statement, balance sheet, statement of changes in equity, statement of cash flows and explanatory notes, which are contained in the annual report.

Information about the income statement

The income statement for this period of reporting is unusual in that it reflects the Cassowary Coast Regional Council being formed, commencing 15 March 2008, from 3 previously existing entities resulting in an income statement component called gain on restructure of local government.

Total value of assets (what we own) less liabilities (what we owe) taken over was $505,585,714.

Total Income for the 15 month period was $85,320,842. This income was received from the sources set out below. Of the $85 million total $14,318,445 was received only to be spent on capital items i.e. Assets.
Total expenditure for the year for operating purpose was $77,910,041. The expenditure was incurred for the following functions:
The expenditure incurred was of the following types:

- **Depreciation**: $17,782,678
- **Finance costs**: $1,487,838
- **Materials and services**: $37,082,383
- **Employee benefits**: $21,567,143

### Operating expenditure by type

![Operating expenditure by type](image)

### Information about the balance sheet and cash balance

The balance sheet sets out council’s assets and liabilities. In addition to the operating expenditure reported in the income statement, council also spent $39,085,983 during the period on new property, plant and equipment and repaying loans. This type of expenditure appears as an addition to what council owns on the balance sheet.

### Payments for property, plant & equipment & loans

![Payments for property, plant & equipment & loans](image)

During the period of reporting from 15 March 2008 to 30 June 2009, the council’s net asset value increased by $249,375,231, however during this time a full revaluation was carried out on all council’s non current assets which resulted in a net asset increase of $242,096,666 credited to the revaluation reserve. After adjusting for the asset revaluation, council’s net position has increased by $7,278,565, which is equivalent to the surplus for the period in the income statement after removing the effect of the gain on restructure.
The difference in the major asset and liability categories is shown below.

Assets & liabilities comparison between 15.03.08 and 30.06.09
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## Income Statement
For the period 15 March 2008 to 30 June 2009

### Revenue

#### Recurrent Revenue

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</tr>
<tr>
<td>Fees and Charges</td>
<td>3(b)</td>
<td>3,887,483</td>
</tr>
<tr>
<td>Rental income</td>
<td>3(c)</td>
<td>972,751</td>
</tr>
<tr>
<td>Interest received</td>
<td>3(d)</td>
<td>2,422,126</td>
</tr>
<tr>
<td>Sales - Contract and recoverable works</td>
<td>3(e)</td>
<td>773,222</td>
</tr>
<tr>
<td>Other recurrent income</td>
<td>3(f)</td>
<td>1,607,775</td>
</tr>
<tr>
<td>Grants, subsidies, contributions and donations</td>
<td>4(a)</td>
<td>17,423,175</td>
</tr>
</tbody>
</table>

Total recurrent revenue                                           | 71,002,307

#### Capital revenue

<table>
<thead>
<tr>
<th>Description</th>
<th>Note</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grants, subsidies, contributions and donations</td>
<td>4(b)</td>
<td>14,316,445</td>
</tr>
</tbody>
</table>

Total revenue                                                      | 85,320,842

### Capital Income

<table>
<thead>
<tr>
<th>Description</th>
<th>Note</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gain(Loss) on disposal of non current assets</td>
<td>5</td>
<td>(132,236)</td>
</tr>
</tbody>
</table>

### Gain on restructure of local government

<table>
<thead>
<tr>
<th>Description</th>
<th>Note</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets and liabilities transferred from abolished Councils</td>
<td>15</td>
<td>433,421,287</td>
</tr>
<tr>
<td>Adjustments due to accounting policy alignment</td>
<td>15</td>
<td>72,164,427</td>
</tr>
</tbody>
</table>

Total income                                                       | 505,585,714

### Expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>Note</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee benefits</td>
<td>6</td>
<td>(21,557,143)</td>
</tr>
<tr>
<td>Materials and services</td>
<td>7</td>
<td>(37,082,383)</td>
</tr>
<tr>
<td>Finance costs</td>
<td>8</td>
<td>(1,467,838 )</td>
</tr>
<tr>
<td>Depreciation and amortisation</td>
<td>9</td>
<td>(17,782,678)</td>
</tr>
</tbody>
</table>

Total recurrent expenses                                           | (77,910,041)

Total expenses                                                     | (77,910,041)

### Net result attributable to Council

Net result attributable to Council                                  | 512,864,379

*The above statement should be read in conjunction with the accompanying notes and Summary of Significant Accounting Policies.*
CASSOWARY COAST REGIONAL COUNCIL

Balance Sheet
as at 30 June 2009

<table>
<thead>
<tr>
<th>Note</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

**ASSETS**

Current Assets
- Cash and cash equivalents 12 29,878,942
- Trade and other receivables 13 8,662,357
- Inventories 14 1,010,401

**Total current assets** 39,551,700

Non-current Assets
- Property, plant and equipment 16 744,951,056
- Capital works in progress 17 2,823,492
- Intangible assets 18 57,849

**Total non-current assets** 747,832,397

**TOTAL ASSETS** 787,384,097

**LIABILITIES**

Current Liabilities
- Trade and other payables 19 7,537,056
- Borrowings 20 359,947
- Provisions 22 1,732,845

**Total current liabilities** 9,629,849

Non-current Liabilities
- Trade and other payables 19 1,384,751
- Borrowings 20 20,109,318
- Provisions 22 1,319,234

**Total non-current liabilities** 22,793,303

**TOTAL LIABILITIES** 32,423,152

**NET COMMUNITY ASSETS** 754,660,945

Community Equity
- Asset revaluation reserve 24 242,096,666
- Retained surplus/(deficiency) 23 487,778,384
- Other reserves 25 25,085,895

**TOTAL COMMUNITY EQUITY** 754,980,945

*The above statement should be read in conjunction with the accompanying notes and Summary of Significant Accounting Policies.*
### Statement of Changes in Equity

For the period 15 March 2008 to 30 June 2009

<table>
<thead>
<tr>
<th>Notes</th>
<th>Asset revaluation reserve</th>
<th>Retained surplus</th>
<th>Capital and Other Reserves</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>24</td>
<td>23</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

Period 15 March 2008 to 30 June 2009

#### Opening Balance

| Revaluations of Property, Plant and Equipment | 248,094,978 | 248,094,978 |

#### Impairment Losses

| Net income recognised directly in equity | 242,096,666 | - | - | 242,096,666 |

| Surplus for the period | 512,864,279 | 512,864,279 |

#### Total recognised income and expense

| 242,096,666 | 512,864,279 | - | 754,960,945 |

#### Transfers to and from reserves

| Transfers to capital and other reserves | (45,627,187) | 45,627,187 | - |
| Transfers from capital and other reserves | 20,541,292 | (20,541,292) | - |

| Total transfers to and from reserves | - | (25,085,895) | 25,085,895 | - |

#### Balance at 30 June 2009

| 242,096,666 | 487,778,384 | 25,085,895 | 754,960,945 |

*The above statement should be read in conjunction with the accompanying notes and Summary of Significant Accounting Policies.*
## Statement of Cash Flows
For the period 15 March 2008 to 30 June 2009

<table>
<thead>
<tr>
<th>Cash flows from operating activities</th>
<th>Note</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts from customers</td>
<td></td>
<td>50,199,780</td>
</tr>
<tr>
<td>Payments to suppliers and employees</td>
<td></td>
<td>(56,907,462)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(6,797,682)</td>
</tr>
<tr>
<td>Dividend received</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Interest received</td>
<td></td>
<td>2,422,126</td>
</tr>
<tr>
<td>Rental income</td>
<td></td>
<td>972,751</td>
</tr>
<tr>
<td>Non capital grants and contributions</td>
<td></td>
<td>17,423,175</td>
</tr>
<tr>
<td>Income from investments</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Borrowing costs</td>
<td></td>
<td>(1,786,384)</td>
</tr>
<tr>
<td><strong>Net cash inflow (outflow) from operating activities</strong></td>
<td>31</td>
<td>12,233,985</td>
</tr>
</tbody>
</table>

### Cash flows from investing activities:

| Payments for property, plant and equipment | (29,716,335) |
| Payments for intangible assets             | (50,722)    |
| Proceeds from sale of property plant and equipment | 373,822 |
| Grants, subsidies, contributions and donations | 14,318,445 |
| **Net cash inflow (outflow) from investing activities** | (15,074,790) |

### Cash flows from financing activities:

| Proceeds from borrowings | - |
| Repayment of borrowings  | (995,313) |
| Repayments made on finance leases | - |
| **Net cash inflow (outflow) from financing activities** | (995,313) |

### Net increase (decrease) in cash held

| (3,836,118) |

- **Cash at beginning of reporting period**
- **Cash flow arising from restructure of local government** 15 33,715,060
- **Cash at end of reporting period** 12 29,878,942

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

1.A Basis of Preparation

This general purpose financial report has been prepared on an accruals basis in accordance with Australian Accounting Standards and complies with the requirements of the Local Government Act 1993, the Local Government Reform Implementation Regulation 2008 and the Local Government Finance Standard 2005.

The Local Government Reform Commission report to the Minister for Local Government, Planning and Sport on 27 July 2007 recommended that the former Cardwell and Johnstone Shire Councils and the Mission Beach Marine Facilities Joint Board be amalgamated to form the Cassowary Coast Regional Council. Pursuant to Part 1B of the Local Government Act 1993 and in accordance with the Local Government Reform Implementation Regulation 2008, the Cassowary Coast Regional Council was formed on 15 March 2008.

The Local Government Reform Implementation Regulation 2008 and the Local Government Reform Implementation (Transferring Areas) Amendment Regulation (No. 1) 2008 transferred the assets and liabilities of the former Cardwell and Johnstone Shire Councils and the Mission Beach Marine Facilities Joint Board to the Cassowary Coast Regional Council as at changeover date.

Pursuant to section 159YQ of the Local Government Act 1993 and sections 26 and 35 of the Local Government Reform Implementation Regulation 2008, financial statements have been prepared for the period starting on 15 March 2008 and ending on 30 June 2009. Future periods will be for twelve month periods starting 1 July and ending on 30 June.

Assets and liabilities of the former councils and joint board have been recognised by Cassowary Coast Regional Council on 15 March 2008 at the previous book values of the transferor local governments. This is shown as income in the Income Statement and details are disclosed in note 15.

Cassowary Coast Regional Council adopted consistent accounting policies from its commencement date of 15 March 2008. In some cases, this resulted in adjustments to the measurement of assets and liabilities transferred from former councils as at 15 March 2008. These accounting policy alignment adjustments are shown in the Income Statement and details are disclosed in note 15.

This financial report has been prepared under the historical cost convention except for the revaluation of certain non-current assets.
1 Summary of Significant Accounting Policies

1.B Statement of Compliance

Australian Accounting Standards include Australian equivalents to International Financial Reporting Standards (AIFRS). Because the Council is a not-for-profit entity and the Australian Accounting Standards include requirements for not-for-profit entities which are inconsistent with International Financial Reporting Standards (IFRS), to the extent these inconsistencies are applied, this Report does not comply with IFRS. The main impact is in:

- the offsetting of revaluation and impairment gains and losses within a class of assets
- the recognition of assets and liabilities of the former councils and the joint board at the amounts at which they were recognised by the transferor local governments and Mission Beach Marine Facilities Joint Board.

1.C Adoption of new Accounting Standards.

The following Australian Accounting Standards, issued on the dates shown, are not mandatory for the period ending 30 June 2009 but, as permitted, have been applied in preparing this report where applicable:

- AASB 1004 Contributions (December 2007)
- AASB 1051 Land Under Roads (December 2007)
- AASB 1052 Disaggregated Disclosures (December 2007)
- AASB 2007-9 Amendments to Australian Accounting Standards arising from the Review of AASs 27, 29 and 31
- AASB Interpretation 1038 Contributions by Owners Made to Wholly-Owned Public Sector Entities.

The following Australian Accounting Standards, issued on the dates shown, are not mandatory for the period ending 30 June 2009 and have not been applied.

- AASB3 Business Combinations (March 2008)
- AASB8 Operating Segments (Feb 2007)
- AASB101 Presentation of Financial Statements (September 2007)
- AASB123 Borrowing Costs (June 2007)
- AASB127 Consolidated and Separate Financial Statements (March 2008)
- AASB 1039 Concise Financial Reports (August 2008)
- AASB 2007-3 Amendments to Australian Accounting Standards arising from AASB8 (February 2007)
- AASB2007-6 Amendments to Australian Accounting Standards arising from AASB123 (June 2007)
- AASB 2007-8 Amendments to Australian Accounting Standards arising from AASB101 (September 2007)
- AASB 2007-10 Further Amendments to Australian Accounting Standards arising from AASB 101
- AASB 2008-1 Amendments to Australian Accounting Standard - Share-based Payments: Vesting Conditions and Cancellations (February 2008)
- AASB2008-2 Amendments to Accounting Standards - Puttable Financial Instruments and Obligations arising on Liquidation (March 2008)
Summary of Significant Accounting Policies

AASB2008-3 Amendments to Accounting Standards arising from AASB3 and AASB127 (March 2008)
AASB2008-5 Amendments to Australian Accounting Standards arising from the Annual Improvements Project (July 2008)
AASB2008-6 Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project
AASB 2008-7 Amendments to Australian Accounting Standards – Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate (July 2008)
AASB2008-8 Amendments to Australian Accounting Standards - Eligible Hedged Items [AASB 139] (August 2008)
AASB 2008-9 Amendments to AASB 1049 for Consistency with AASB 101 (September 2008)
AASB 2008-11 Amendments to Australian Accounting Standard – Business Combinations Among Not-for-Profit Entities [AASB 3] (November 2008)
AASB 2008-13 Amendments to Australian Accounting Standards arising from AASB Interpretation 17 – Distributions of Non-cash Assets to Owners (December 2008) [AASB 5 & AASB 110]

It is not expected that the new standards would have made a substantial difference to the results if they had applied to this accounting period. Most of the changes are matters of presentation.

Critical accounting estimates

The preparation of financial statements in conformity with AIFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council’s accounting policies. Estimates and judgements are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

The estimates and assumptions that have the potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year are referred to in the appropriate notes to the financial statements.

Currency

The Council uses the Australian Dollar as its functional currency and its presentation currency.
1 Summary of Significant Accounting Policies

1.F Constitution
The Cassowary Coast Regional Council is constituted under the Queensland Local Government Act 1993 and is domiciled in Australia.

1.G Date of authorisation
The financial report was authorised for issue on the date it was submitted to the Auditors for final signature. This is the date the management certificate is signed.

The Local Government has the power to amend the Financial Report after it is authorised for issue until the adoption of the report by the Local Government as part of the Annual Report.

1.H Changes to Accounting Policies, Estimates and Errors
Unless otherwise stated, accounting policies have been consistently applied throughout the period.

1.I Rates, Grants and Other Revenue
Rates, Grants and Other Revenue are recognised as revenue on receipt of funds or earlier unconditional entitlement to the funds.

(i) Rates
Where rate monies are received prior to the commencement of the rating period, the amount is recognised as revenue in the period in which they are received.

(ii) Grants and Subsidies
Where the Council has an obligation to use a grant or subsidy in a particular manner the amount is recognised as revenue on receipt. An equivalent amount is placed in the constrained works reserve until the obligation is satisfied.

(iii) Non-Cash Contributions
Non-cash contributions with a value in excess of the recognition thresholds set out in note 1.9, are recognised as revenue and as non-current assets. Non-cash contributions below the thresholds are recorded as revenue and expenses.

(iv) Other Revenue Including Contributions
Other Revenue is recognised as a receivable when it is probable that it will be received and the amount is known, otherwise the amount is recognised upon receipt.

1.J Cash and Cash Equivalents
Cash and cash equivalents includes cash on hand, all cash and cheques received but not banked at the year end, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.
1 Summary of Significant Accounting Policies

1.K Receivables
Trade receivables are recognised initially at fair value due at the time of sale or service delivery and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Settlement of these amounts is required within 30 days from invoice date.

The collectability of receivables is assessed periodically and, if there is objective evidence that Council will not be able to collect all amounts due, the carrying amount is reduced with provision being made for impairment. The loss is recognised in other expenses.

The amount of the provision is the difference between the asset's carrying amount and the present value of the estimated cash flows, discounted at the effective interest rate. Increases in the provision for impairment are based on loss events.

All known bad debts were written-off against the provision for impairment at 30 June. Subsequent recoveries of amounts previously written off are credited against other expense in the income statement.

1.L Other Financial Assets
Other Financial Assets are recognised at cost.


<table>
<thead>
<tr>
<th>Description</th>
<th>Categorisation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>Loans and receivables (at amortised cost)</td>
</tr>
<tr>
<td>Receivables</td>
<td>Loans and receivables (at amortised cost)</td>
</tr>
<tr>
<td>Other financial assets</td>
<td>As applicable</td>
</tr>
<tr>
<td>Payables</td>
<td>Financial liability (at cost)</td>
</tr>
<tr>
<td>Borrowings</td>
<td>Financial liability (at amortised cost)</td>
</tr>
</tbody>
</table>

Financial assets and financial liabilities are presented separately from each other, offsetting has not been applied.

The fair value of financial assets and liabilities must be estimated for recognition and measurement and for disclosure purposes.

The fair value of financial assets and liabilities is determined as follows:
1 Summary of Significant Accounting Policies

The fair value of cash and cash equivalents and non-interest bearing monetary financial assets and financial liabilities approximate their carrying amounts and are not disclosed separately.

The fair value of borrowings, as disclosed in note 21 to the accounts, is determined by reference to published price quotations in an active market and/or by reference to pricing models and valuation techniques. It reflects the value of the debt if the Council repaid it in full at balance date. As it is the intention of the Council to hold its borrowings for their full term, no adjustment provision is made in these accounts.

The fair value of other monetary financial assets and financial liabilities is based on market prices where a market exists, or is determined by discounting expected future cash flows by the current interest rate for financial assets and liabilities with similar risk profiles.

The fair value of trade receivables and payables are assumed to approximate their nominal value less estimated credit adjustments.

The fair value of prepayments is represented by the book value as the period of time to consumption is short and there are no rates involved in the calculation, therefore they are not disclosed separately.

Available for sale financial assets are measured at cost, as fair value cannot be reliably measured, therefore no fair value is disclosed.

1.N Inventories

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

Inventories held for distribution are:
- goods to be supplied at no, or nominal, charge, and
- goods to be used for the provision of services at no, or nominal, charge.

These goods are valued at cost, adjusted, when applicable, for any loss of service potential.

1.O Land Held for Resale

Land acquired with the intention of reselling it (with or without further development) is classified as inventory. As inventory this land is valued at the lower of cost or net realisable value. Inventory items are always treated as current assets.

Profit arising upon sale of land is recognised in the Income Statement on the signing of a valid unconditional contract of sale.

1.P Investments
1. Summary of Significant Accounting Policies

Financial institution deposits at call and term deposits with a short maturity of three months or less are treated as cash equivalents.

Interest and dividend revenues are recognised on an accrual basis.

1.Q Property, Plant and Equipment

Each class of property, plant and equipment is stated at cost or fair value less, where applicable, any accumulated depreciation and accumulated impairment loss. Items of plant and equipment with a total value of less than $5,000, and infrastructure assets, and buildings with a total value of less than $5,000 are treated as an expense in the year of acquisition. All other items of property, plant and equipment are capitalised.

The classes of property, plant and equipment recognised by the Council are:
- Land and improvements
- Buildings
- Major plant
- Other plant and equipment
- Road, drainage and bridge network
- Water
- Sewerage
- Other infrastructure assets

(i) Acquisition of Assets

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including freight in, architect's fees and engineering design fees and all other establishment costs. Non-monetary assets, including property, plant and equipment, received in the form of contributions are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value means the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Assets transferred from the former Cardwell and Johnstone Shire Councils and the Mission Beach Marine Facilities Joint Board, as a result of a Government restructure, were initially recognised at the amount at which they were recognised by the former councils and the board as at the changeover day as disclosed in Note 1.A and Note 15.

Cassowary Coast Regional Council undertook a comprehensive revaluation of all infrastructure assets at 30th June 2009 and as a result was able to restate the opening balances at 15th March 2008 of stormwater drainage, bridges, underground water and underground sewerage assets from the former Johnstone Shire Council. The value of these assets had previously not been substantiated to the satisfaction of audit. Previously incorrect inventory counts and landfill restoration provisions were also corrected. Refer to note 15.

(ii) Capital and operating expenditure
Summary of Significant Accounting Policies

Wage and materials expenditure incurred for the acquisition or construction of assets are treated as capital expenditure. Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity of the non-current asset is expensed as incurred, while expenditure that relates to replacement of a major component of an asset to maintain its service potential is capitalised.

(iii) Valuation

Land and improvements, buildings, major plant and equipment and all infrastructure assets are measured on the revaluation basis, at fair value, in accordance with AASB116 Property, Plant and Equipment and the Local Government Finance Standard 2005. Other plant and equipment is measured at cost.

Non-current physical assets measured at fair value are revalued where required so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by comprehensively revaluing these assets at least once every five years with interim valuations, using a suitable index, being otherwise performed on an annual basis where there has been a material variation in the index.

Any revaluation increment arising on the revaluation of an asset is credited to the asset revaluation reserve of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation reserve relating to that asset class.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.

Separately identified components of assets are measured on the same basis as the assets to which they relate.

Details of valuers and methods of valuations are disclosed in Note 16.

(iv) Major Plant

The Council has determined that plant which has an individual cost in excess of $500,000 is of high value to the Council. Plant which meets this criteria is major plant if it is prone to a high degree of price fluctuations or in danger of becoming obsolete. Council holds no major plant at reporting date.

(v) Depreciation

Land is not depreciated as it has an unlimited useful life. Depreciation on other property, plant and equipment is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to the Council.
1. Summary of Significant Accounting Policies

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and commissioned ready for use.

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

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

The depreciable amount of improvements to or on leasehold land is allocated progressively over the estimated useful lives of the improvements to the Council or the unexpired period of the lease, whichever is the shorter.

The estimated useful lives of property, plant and equipment are reviewed annually. Details of the range of useful lives for each class of asset are shown in note 16.

(vi) Unfunded Depreciation

Cassowary Coast Regional Council has elected not to fund depreciation expenses for assets that will not be replaced or where external funding sources other than loans will be obtained to fund their replacement. Depreciation is funded to the extent necessary to meet future replacement capital works. Unfunded depreciation for the period was $3,371,703.

(vii) Land Under Roads

The Cassowary Coast Regional Council does not control any land under roads. All land under the road network within the council area has been dedicated and opened for public use under the Land Act 1984 or the Land Title Act 1994 and is not controlled by council but is controlled by the State pursuant to the relevant legislation. Therefore this land is not recognised in these financial statements.

1.R. Intangible Assets

Only intangible assets which have a cost exceeding $10,000 are recognised as intangible assets.

Expenditure on internally generated intangible assets is recognised from the date of the approval by the Council of a capital expenditure authorisation for the acquisition or development of the asset as before approving the expenditure Council requires it to meet conditions which equal or exceed the criteria for recognition in AASB138.57.
Summary of Significant Accounting Policies

Expenditure on internally generated assets, up to the decision to generate the asset in a particular form, is research expenditure and is not capitalised.

It has been determined that there is not an active market for any of the Council's intangible assets. Therefore, the assets are recognised and carried at cost less accumulated amortisation and accumulated impairment losses.

Capital Work in Progress

The cost of property, plant and equipment being constructed by the Council includes the cost of purchased services, materials, direct labour and an appropriate proportion of labour overheads.

Impairment of Non Current Assets

Each non-current physical and intangible asset and group of assets is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

The asset's recoverable amount is determined as the higher of the asset's fair value less costs to sell and depreciated replacement cost.

An impairment loss is recognised immediately in the Income Statement, unless the asset is carried at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation reserve of the relevant class to the extent available.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income, unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

Leases

Leases of plant and equipment under which the Council as lessee assumes substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are classified as finance leases. Other leases, where substantially all the risks and benefits remain with the lessor, are classified as operating leases.

(i) Operating leases

Payments made under operating leases are expensed in equal instalments over the accounting periods covered by the lease term, except where an alternative basis is more representative of the pattern of benefits to be derived from the leased property.

Payables
1. **Summary of Significant Accounting Policies**

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price net of applicable discounts other than contingent discounts. Amounts owing are unsecured and are generally settled on 30 day terms.
1 Summary of Significant Accounting Policies

1.W Liabilities - Employee Benefits
Liabilities are recognised for employee benefits such as wages and salaries, annual leave and long service leave in respect of services provided by the employees up to the reporting date. Liabilities for employee benefits are assessed at each reporting date. Where it is expected that the leave will be taken in the next twelve months the liability is treated as a current liability. Otherwise the liability is treated as non-current.

(i) Salaries and Wages
A liability for salaries and wages is recognised and measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date. This liability represents an accrued expense and is reported in Note 19 as a payable.

(ii) Annual Leave
A liability for annual leave is recognised. The current portion (based on the expected payment date) is calculated on current wage and salary levels and includes related employee on-costs. The non current portion is calculated on projected future wage and salary levels and related employee on-costs, discounted to present values. This liability represents an accrued expense and is reported in Note 19 as a payable.

(iii) Sick Leave
Council has an obligation to pay sick leave on termination to certain employees and therefore a liability has been recognised for this obligation.

(iv) Superannuation
The superannuation expense for the reporting period is the amount of the contribution the local government makes to the superannuation plan which provides benefits to its employees. Details of those arrangements are set out in Note 29

(v) Long Service Leave
A liability for long service leave is measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The value of the liability is calculated using current pay rates and projected future increases in those rates and includes related employee on-costs. The estimates are adjusted for the probability of the employee remaining in the council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date, and the result is discounted to present value. The interest rates attaching to Commonwealth Government guaranteed securities at the reporting date are used to discount the estimated future cash outflows to their present value. This liability is reported in Note 22 as a provision.
Summary of Significant Accounting Policies

1.X Borrowings

Loans payable are measured at amortised cost using the effective interest rate method.
The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument.

Borrowing costs, which includes interest calculated using the effective interest method and administration fees, are expensed in the period in which they arise. Costs that are not settled in the period in which they arise are added to the carrying amount of the borrowing.

Borrowing costs are treated as an expense, as assets constructed by the council are generally completed within one year and therefore are not considered to be qualifying assets.

Gains and losses on the early redemption of borrowings are recorded in other revenue / expense.

Borrowings are classified as current liabilities unless the council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

1.Y Restoration Provision

A provision is made for the cost of restoration of assets and other future restoration costs where it is probable the Council will be liable, or required, to incur such a cost on the cessation of use of the facility.

This liability is provided in respect of Gravel Pits and Refuse dumps.

The provision is measured at the expected cost of the work required discounted to current day values using an appropriate rate. The current QTC lending rate is considered an appropriate rate.

Refuse dumps are on State reserves which the council does not control. The cost of the provisions for restoration of these is therefore treated as an expense in the year the provision is first recognised.

Changes in the provision not arising from the passing of time are treated as an expense or income.

Gravel pits are land. The cost of the restoration provision is therefore be added to the cost of the land as an improvement and amortised over the expected useful life of the pit. Changes in the provision not arising from the passing of time are added to or deducted from the asset revaluation reserve for land. If there is no available reserve increases in the provision are treated as an expense and recovered out of future decreases if any.

Changes to the provision resulting from the passing of time (the unwinding of the discount) are treated as a finance cost.
1 Summary of Significant Accounting Policies

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

Increases and decreases on revaluation are offset within a class of assets.

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

When an asset is disposed of the amount in the reserve in respect of that asset is retained in the reserve.

1.AA Reserves
All reserves with details listed at note 25 are cash backed reserves and represent funds that are accumulated within the Council to meet anticipated future needs. In each case the amount relates to a perceived future requirement that is not a current liability.

1.AB Retained Surplus
This represents the amount of Council’s net funds not set aside in reserves to meet specific future needs.

1.AC National Competition Policy
Cassowary Coast Regional Council has not elected to apply the Code of Competitive Conduct to its business activities in this reporting period.

1.AD Rounding and Comparatives
Amounts included in the financial statements have been rounded to the nearest $1.

Comparative figures have not been provided as Cassowary Coast Regional Council commenced operation on 15 March 2008 and the financial statements cover the period 15 March 2008 to 30 June 2009.
Summary of Significant Accounting Policies

1.AE Financial Risk Management

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

Investments in financial assets are only made where those assets are with a bank or other financial institution in Australia and are for a period of less than one year.

The Council does not invest in derivatives or other high risk investments.

When the Council borrows, it borrows from the Queensland Treasury Corporation unless another financial institution can offer a more beneficial rate, taking into account any risk. Borrowing by the Council is constrained by the provisions of the Statutory Bodies Financial Arrangements Act 1982.

Details of financial instruments and the associated risks are shown at note 32.

1.AF Judgements and Assumptions

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

1.AG Trust Funds Held for Outside Parties

Funds held in the Trust Account on behalf of outside parties include those funds from the sale of land for arrears in rates, deposits for the contracted sale of land, security deposits lodged to guarantee performance and unclaimed monies (e.g. wages) paid into the Trust Account by the Council. The Council performs only a custodian role in respect of these monies and because the monies cannot be used for Council purposes, they are not considered revenue nor brought to account in the financial statements.

The monies are disclosed in the notes to the financial statements for information purposes only.

For details see note 30

1.AH Taxation

Income of local authorities and public authorities is exempt from Commonwealth taxation except for Fringe Benefits Tax and Goods and Services Tax (‘GST’). The net amount of GST recoverable from the ATO or payable to the ATO is shown as an asset or liability respectively.

The Council pays Payroll Tax to the Queensland Government on certain activities.
### Analysis of results by function

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

#### (a) Period ended 30 June 2009

<table>
<thead>
<tr>
<th>Functions</th>
<th>Gross program income</th>
<th>Total income</th>
<th>Gross program expenses</th>
<th>Total expenses</th>
<th>Net result from recurring operations</th>
<th>Net result attributable to council</th>
<th>Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Management and Corporate Services</td>
<td>31,816,341</td>
<td>86,154</td>
<td>31,902,436</td>
<td>(9,606,965)</td>
<td>-</td>
<td>(9,606,965)</td>
<td>22,209,377</td>
</tr>
<tr>
<td>Works Department</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>General Services and Roads &amp; Bridges</td>
<td>11,306,033</td>
<td>7,637,848</td>
<td>18,943,881</td>
<td>(25,230,426)</td>
<td>-</td>
<td>(25,230,426)</td>
<td>(13,924,393)</td>
</tr>
<tr>
<td>Water</td>
<td>8,520,840</td>
<td>3,079,949</td>
<td>11,600,789</td>
<td>(7,428,215)</td>
<td>-</td>
<td>(7,428,215)</td>
<td>1,092,625</td>
</tr>
<tr>
<td>Sewerage</td>
<td>5,349,178</td>
<td>2,224,368</td>
<td>7,573,546</td>
<td>(6,604,445)</td>
<td>-</td>
<td>(6,604,445)</td>
<td>(1,055,266)</td>
</tr>
<tr>
<td>Community Services</td>
<td>4,873,423</td>
<td>1,250,126</td>
<td>6,123,548</td>
<td>(19,638,991)</td>
<td>-</td>
<td>(19,638,991)</td>
<td>(14,765,568)</td>
</tr>
<tr>
<td>Planning and Environmental Services</td>
<td>9,136,581</td>
<td>9,136,581</td>
<td>(9,533,236)</td>
<td>-</td>
<td>(9,533,236)</td>
<td>(396,655)</td>
<td>(396,655)</td>
</tr>
<tr>
<td>Total Council</td>
<td>71,002,397</td>
<td>14,318,445</td>
<td>85,320,842</td>
<td>(78,042,277)</td>
<td>-</td>
<td>(78,042,277)</td>
<td>(7,039,880)</td>
</tr>
<tr>
<td>Controlled entity net of eliminations</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Council</td>
<td>71,002,397</td>
<td>14,318,445</td>
<td>85,320,842</td>
<td>(78,042,277)</td>
<td>-</td>
<td>(78,042,277)</td>
<td>(7,039,880)</td>
</tr>
</tbody>
</table>
(b) Components of council functions

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

General Management
This includes Mayoral, Councillor, Council and CEO support services, media and internal communications, and human resource management.

Corporate Services
This function includes corporate governance, provision of information services, financial management and reporting, rates and customer service, disaster management and purchasing and supply.

Works Department
The function includes strategic asset management, internal design and engineering support and transport, drainage, marine facilities, sewerage and water services to the community.

Community Services
This function includes community facilities such as housing, council buildings & sports grounds, parks and gardens and natural environment management, community services such as tourism and child care, libraries and a community development program.

Planning and Environmental Services
This function includes strategic planning and compliance services for the development of the shire, waste management program, environmental health such as animal control and local law enforcement and environmental protection.
### Notes on the Income Statement

#### 3 Revenue analysis

**a) Rates and charges**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General rates</td>
<td>28,374,590</td>
</tr>
<tr>
<td>Separate charge roads</td>
<td>1,202,903</td>
</tr>
<tr>
<td>Separate charge environment</td>
<td>574,815</td>
</tr>
<tr>
<td>Water</td>
<td>6,805,403</td>
</tr>
<tr>
<td>Water consumption/excess</td>
<td>1,307,490</td>
</tr>
<tr>
<td>Seworage</td>
<td>4,761,787</td>
</tr>
<tr>
<td>Seworage trade waste</td>
<td></td>
</tr>
<tr>
<td>Cleansing Charges</td>
<td>4,360,148</td>
</tr>
<tr>
<td>Separate charge waste management</td>
<td>722,091</td>
</tr>
<tr>
<td>Total rates and utility charge revenue</td>
<td>48,109,227</td>
</tr>
<tr>
<td>Less: Discounts</td>
<td>(3,471,897)</td>
</tr>
<tr>
<td>Less: Pensioner remissions</td>
<td>(721,474)</td>
</tr>
<tr>
<td>Not rates and utility charges</td>
<td>43,915,856</td>
</tr>
</tbody>
</table>

**b) Fees and charges**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fees and Charges</td>
<td>3,887,493</td>
</tr>
<tr>
<td></td>
<td>3,887,493</td>
</tr>
</tbody>
</table>

**c) Rental income**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rental Income</td>
<td>972,751</td>
</tr>
<tr>
<td></td>
<td>972,751</td>
</tr>
</tbody>
</table>

**d) Interest received**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest received on investments</td>
<td>2,061,566</td>
</tr>
<tr>
<td>Other sources</td>
<td>-</td>
</tr>
<tr>
<td>Interest from overdue rates and utility charges</td>
<td>360,560</td>
</tr>
<tr>
<td></td>
<td>2,422,126</td>
</tr>
</tbody>
</table>

**e) Sales - Contract and recoverable works**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales - Contract and recoverable works</td>
<td>773,222</td>
</tr>
<tr>
<td></td>
<td>773,222</td>
</tr>
</tbody>
</table>

The amount recognised as revenue for contract revenue during the period is the amount receivable in respect of invoices issued during the period. There are no contracts in progress at the year end. The contract work carried out is not subject to retentions.

**f) Other recurrent income**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Income</td>
<td>1,607,775</td>
</tr>
<tr>
<td></td>
<td>1,607,775</td>
</tr>
</tbody>
</table>
## CASSOWARY COAST REGIONAL COUNCIL

Notes to the Financial Statements  
For the period 15 March 2008 to 30 June 2009

### 4 Grants, subsidies, contributions and donations

#### (a) Recurrent grants and subsidies, other contributions and donations are analysed as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General purpose grants</td>
<td>2,743,637</td>
</tr>
<tr>
<td>State Government subsidies &amp; grants</td>
<td>13,715,297</td>
</tr>
<tr>
<td>Federal Government subsidies &amp; grants</td>
<td>622,586</td>
</tr>
<tr>
<td>Contributions &amp; Donations</td>
<td>341,655</td>
</tr>
<tr>
<td>Total recurrent revenue</td>
<td>17,423,175</td>
</tr>
</tbody>
</table>

#### (b) Capital government grants and subsidies, and other contributions are analysed as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Government subsidies &amp; grants</td>
<td>2,950,134</td>
</tr>
<tr>
<td>Federal Government subsidies &amp; grants</td>
<td>2,215,123</td>
</tr>
<tr>
<td>Contributions by developers</td>
<td>4,029,561</td>
</tr>
<tr>
<td>Developer contributions of assets at fair value</td>
<td>4,636,763</td>
</tr>
<tr>
<td>Other contributions</td>
<td>486,864</td>
</tr>
<tr>
<td>Total capital revenue</td>
<td>14,318,445</td>
</tr>
</tbody>
</table>

#### (c) Conditions over contributions

Contributions and grants which were recognised as revenues during the reporting period and which were obtained on the condition that they be expended in a manner specified by the contributor but had not been expended at the reporting date.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grants for expenditure on infrastructure</td>
<td>3,061,493</td>
</tr>
<tr>
<td>Road levy &amp; waste management separate charges</td>
<td>1,248,176</td>
</tr>
<tr>
<td>Contributions for infrastructure</td>
<td>4,705,915</td>
</tr>
<tr>
<td></td>
<td>9,013,584</td>
</tr>
</tbody>
</table>

### 5 Capital income

#### (a) Gain/(Loss) on the disposal of non-current assets

Proceeds from the sale of plant & equipment

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proceeds from the sale of plant &amp; equipment</td>
<td>373,822</td>
</tr>
<tr>
<td>Less: Book value of property, plant &amp; equipment</td>
<td>(506,056)</td>
</tr>
<tr>
<td></td>
<td>(132,236)</td>
</tr>
</tbody>
</table>

| Total capital income                             | (132,236)  |
## Notes to the Financial Statements

For the period 15 March 2008 to 30 June 2009

### 6 Employee benefits

<table>
<thead>
<tr>
<th>Description</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total staff wages and salaries</td>
<td>18,886,080</td>
</tr>
<tr>
<td>Councillors' remuneration</td>
<td>652,184</td>
</tr>
<tr>
<td>Annual, sick and long service leave entitlements</td>
<td>807,050</td>
</tr>
<tr>
<td>Superannuation</td>
<td>29 1,656,124</td>
</tr>
<tr>
<td></td>
<td>22,001,438</td>
</tr>
<tr>
<td>Other employee related expenses</td>
<td>823,129</td>
</tr>
<tr>
<td></td>
<td>22,824,567</td>
</tr>
<tr>
<td>Less : Capitalised employee expenses</td>
<td>(1,257,425)</td>
</tr>
<tr>
<td></td>
<td>21,557,143</td>
</tr>
</tbody>
</table>

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

Total full time equivalent council employees at the reporting date:

<table>
<thead>
<tr>
<th>Category</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Elected members</td>
<td>7</td>
</tr>
<tr>
<td>Administration staff</td>
<td>120</td>
</tr>
<tr>
<td>Depot and outdoors staff</td>
<td>190</td>
</tr>
<tr>
<td>Total full time equivalent</td>
<td>317</td>
</tr>
</tbody>
</table>

### 7 Materials and services

<table>
<thead>
<tr>
<th>Description</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit services</td>
<td>198,840</td>
</tr>
<tr>
<td>Donations &amp; contributions to community organisations</td>
<td>392,483</td>
</tr>
<tr>
<td>Legal expenses planning activities</td>
<td>590,587</td>
</tr>
<tr>
<td>Asset repair under the natural disaster relief arrangement program</td>
<td>6,958,501</td>
</tr>
<tr>
<td>Goondi bend land fill remediation</td>
<td>1,108,998</td>
</tr>
<tr>
<td>Sewerage</td>
<td>2,735,461</td>
</tr>
<tr>
<td>Roads / Bridges</td>
<td>4,568,684</td>
</tr>
<tr>
<td>Parks</td>
<td>1,484,604</td>
</tr>
<tr>
<td>Water</td>
<td>3,194,482</td>
</tr>
<tr>
<td>Waste Management</td>
<td>4,481,563</td>
</tr>
<tr>
<td>Other materials and services</td>
<td>11,368,179</td>
</tr>
<tr>
<td></td>
<td>37,082,383</td>
</tr>
</tbody>
</table>

### 8 Finance costs

<table>
<thead>
<tr>
<th>Description</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Finance costs charged by the Queensland Treasury Corporation</td>
<td>1,586,624</td>
</tr>
<tr>
<td>Bank charges</td>
<td>137,866</td>
</tr>
<tr>
<td>Bad debts expense</td>
<td>61,894</td>
</tr>
<tr>
<td>Refuse restoration</td>
<td>(298,546)</td>
</tr>
<tr>
<td></td>
<td>1,487,838</td>
</tr>
</tbody>
</table>

Note: Because the period for construction of new assets rarely exceeds twelve months, borrowing costs on the construction of assets are not capitalised.
9 Depreciation and Amortisation

(a) Depreciation of non-current assets

<table>
<thead>
<tr>
<th>Asset</th>
<th>Depreciation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buildings</td>
<td>2,743,092</td>
</tr>
<tr>
<td>Other plant and equipment</td>
<td>1,331,129</td>
</tr>
<tr>
<td>Road, Drainage and Bridge Network</td>
<td>6,907,982</td>
</tr>
<tr>
<td>Water</td>
<td>3,372,722</td>
</tr>
<tr>
<td>Sewerage</td>
<td>2,357,786</td>
</tr>
<tr>
<td>Other Infrastructure Assets</td>
<td>1,043,352</td>
</tr>
<tr>
<td><strong>Total depreciation of non current assets</strong></td>
<td><strong>17,756,063</strong></td>
</tr>
</tbody>
</table>

(b) Amortisation of intangible assets

<table>
<thead>
<tr>
<th>Asset</th>
<th>Amortisation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Software</td>
<td>26,615</td>
</tr>
<tr>
<td><strong>Total depreciation and amortisation</strong></td>
<td><strong>17,782,678</strong></td>
</tr>
</tbody>
</table>

10 Loss on impairment

Impairment losses in respect of road damage following tropical cyclones in January and February 2009 | 5,998,312

Total Impairment Losses | 5,998,312

Impairment loss set against asset revaluation reserve | 5,998,312

11 Provision for restoration of land

To the extent a provision arises in respect of assets not controlled by council, the cost of such provision and any increments to that provision are treated as an expense at the time the provision is recognised.

Amounts recognised in respect of the restoration of Refuse Tips | (298,546)
### Notes on the Balance Sheet

#### 12 Cash and cash equivalents

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash at bank and on hand</td>
<td>1,475,643</td>
</tr>
<tr>
<td>Deposits at call</td>
<td>28,403,299</td>
</tr>
<tr>
<td><strong>Balance per cash flow statement</strong></td>
<td><strong>29,878,942</strong></td>
</tr>
</tbody>
</table>

#### 13 Trade and other receivables

##### (a) Current

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rateable revenue and utility charges</td>
<td>2,361,000</td>
</tr>
<tr>
<td>Water charges not yet levied</td>
<td>1,137,993</td>
</tr>
<tr>
<td>Other debtors</td>
<td>4,329,761</td>
</tr>
<tr>
<td>Less provision for doubtful debts</td>
<td>(104,874)</td>
</tr>
<tr>
<td>GST recoverable</td>
<td>519,821</td>
</tr>
<tr>
<td>Prepayments</td>
<td>418,656</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>8,662,357</strong></td>
</tr>
</tbody>
</table>

Interest is charged on outstanding rates at a rate of 11% per annum. No interest is charged on other debtors. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable.

#### 14 Inventories

##### Current

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inventories for consumption</td>
<td>911,749</td>
</tr>
<tr>
<td>Inventories held for sale</td>
<td>15,791</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>927,540</strong></td>
</tr>
</tbody>
</table>

Valued at lower of cost and net realisable value

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land purchased for development and sale</td>
<td>82,861</td>
</tr>
<tr>
<td><strong>Total inventories</strong></td>
<td><strong>1,010,401</strong></td>
</tr>
</tbody>
</table>
### Financial Report

#### 1. Total Revenue

- **Total Revenue for the Year:** $10,500,000
- **Revenue from Services:** $7,200,000
- **Revenue from Grants:** $3,000,000

#### 2. Total Expenses

- **Total Expenses for the Year:** $9,500,000
- **Expenses for Services:** $6,800,000
- **Expenses for Grants:** $2,200,000

#### 3. Net Profit

- **Net Profit for the Year:** $1,000,000

#### 4. Financial Position

- **Assets:**
  - **Current Assets:** $5,200,000
  - **Non-Current Assets:** $3,300,000
- **Liabilities:**
  - **Current Liabilities:** $2,800,000
  - **Non-Current Liabilities:** $4,800,000

#### 5. Financial Statements

- **Balance Sheet as at 30 June 2009:**
  - **Assets:** $10,000,000
  - **Liabilities:** $8,000,000
  - **Net Worth:** $2,000,000

- **Income Statement for the Year 2008-2009:**
  - **Revenue:** $10,500,000
  - **Expenses:** $9,500,000
  - **Profit:** $1,000,000

#### 6. Additional Notes

- **Notes on Financial Statements:**
  - **Note 1:** Revenue and expenses for the year were audited by XYZ Auditors.
  - **Note 2:** The financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP).

#### 7. Appendix

- **Appendix A:** Detailed financial ratios and analysis.
- **Appendix B:** Additional financial disclosures.

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Cassowary Coast Regional Council Annual Report 2008-09

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Cassowary Coast Regional Council

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Financial Report - 27 of 40
### Notes to the Financial Statements

For the period 15 March 2008 to 30 June 2009

#### 16 Property, plant and equipment

**(a)**

<table>
<thead>
<tr>
<th>Basis of measurement</th>
<th>Revaluation</th>
<th>Revaluation</th>
<th>Cost</th>
<th>Revaluation</th>
<th>Revaluation</th>
<th>Revaluation</th>
<th>Revaluation</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>$24,115,817</td>
<td>$51,660,656</td>
<td>$6,763,836</td>
<td>$247,910,836</td>
<td>$81,245,311</td>
<td>$55,636,921</td>
<td>$15,700,490</td>
<td>$483,033,867</td>
</tr>
<tr>
<td>Additions at cost</td>
<td>$89,748</td>
<td>$13,843,430</td>
<td>$1,862,778</td>
<td>$11,057,971</td>
<td>$3,284,091</td>
<td>$5,942,511</td>
<td>$2,020,141</td>
<td>$38,090,670</td>
</tr>
<tr>
<td>Disposals</td>
<td>-$3,000</td>
<td>$579,833</td>
<td>$2,871</td>
<td>$-</td>
<td>$5,974</td>
<td>$500</td>
<td>$592,178</td>
<td></td>
</tr>
<tr>
<td>Internal transfers</td>
<td>-</td>
<td>$16,027</td>
<td>$2,962,019</td>
<td>$2,962,019</td>
<td>$-</td>
<td>$24,053</td>
<td>$8,026</td>
<td></td>
</tr>
<tr>
<td>Closing gross value</td>
<td>$24,205,585</td>
<td>$76,781,153</td>
<td>$8,062,806</td>
<td>$579,947,203</td>
<td>$216,174,484</td>
<td>$101,622,385</td>
<td>$21,567,396</td>
<td>$1,027,461,094</td>
</tr>
</tbody>
</table>

#### Accumulated Depreciation and Impairment

| Opening balance   | - | - | - | - | - | - | - |
| Depreciation provided in period | - | 2,743,092 | 1,331,129 | 6,907,962 | 3,372,722 | 2,637,786 | 1,043,352 | 17,756,063 |
| Depreciation on disposals | - | - | (86,120) | - | - | - | - | (86,120) |
| Revaluation adjustment to the ARR | - | 9,588,114 | 105,514,915 | 106,500,335 | 30,505,627 | 2,722,792 | 258,841,783 |
| Impairment adjustment to the ARR | - | - | - | 5,908,312 | - | - | - | 5,908,312 |
| Accumulated depreciation at period end | - | 12,341,206 | 1,245,099 | 122,421,209 | 109,873,057 | 32,863,413 | 3,766,144 | 282,510,038 |
| Consolidated book value at period end | $24,205,585 | 64,439,947 | 6,817,799 | 456,628,064 | 106,301,437 | 68,758,972 | 17,501,252 | 744,951,056 |
| Residual value       | - | 2,610 | 2,141,092 | 197,595,143 | - | - | - |
| Range of estimated useful life in years | Not depreciated | 10-114 | 3-45 | 8-150 | 10-100 | 10-100 | 10-100 | - |
16 (b) Property, plant and equipment valuations were determined by reference to the following:

**Land and Improvements**

The land and improvements for the Northern region was valued at market value by Neil V Teves, Asset Advance Regional Investment Consultants, (Registered Valuer No. 382) as 14 March 2008. Land for the Southern region has been included at current market value as 30 June 2008 with an additional application of an 'Indicative Price Movement' as at 30 June 2007 as determined by Rushtone Asset Val Pty Ltd, Valuers.

No Indexation Factor has been applied at 30 June 2009 to the values from 14 March 2008 per research into sales indicators as provided by Neil V Teves, Asset Advance Valuers & Investment Consultants.

Lands under infrastructure and reserve land does not have a value for the purpose of the Cassowary Coast Regional Council’s financial statements.

**Buildings**

Buildings for the Southern region have been included at their written down current replacement cost as valued by Neil V Teves, Asset Advance Valuers & Investment Consultants as 30 June 2009.

The valuation of buildings for the Northern region was determined by Neil V Teves, Asset Advance Regional Investment Consultants (Registered Valuer No. 382) partially as at 30 June 2007, and further at 14 March 2008 using written down current costs. An exception to this was the Innisfail Shire Hall which has been included at written down current replacement cost as valued by Neil V Teves, Asset Advance Valuers & Investment Consultants as 30 June 2009.

**Major Plant**

The Cassowary Coast Regional Council does not have any Major Plant.

**Other Plant and Equipment**

Other plant and equipment is measured at original cost less accumulated depreciation.

**Infrastructure**

**Water and Sewerage Infrastructure** -

Sewage Pumping Stations, Sewage Treatment, Water Pumping, Service Reservoirs, and Water Treatment have been included at written down current replacement cost as determined by Cardno (Qld) Pty Ltd as at 30 June 2009.

Remaining Water and Sewerage Infrastructure assets have been included at written down current replacement cost as at 30 June 2009 as determined by in-house valuation which included the application of unit rates supplied by Cardno (Qld) Pty Ltd.

**Road and Drainage and other Infrastructure** -

Roads are included at the written down current replacement cost as at 30 June 2009 as determined by ARRB Group Ltd.

Bridges and Culverts have been included at written down current replacement cost as determined by Cardno (Qld) Pty Ltd as at 30 June 2009.

Drainage Infrastructure assets have been included at written down current replacement cost as at 30 June 2009 as determined by in-house valuation which included the application of unit rates supplied by Cardno (Qld) Pty Ltd.

Other Infrastructure has been included as Fair Value at 14th March 2008 less accumulated depreciation.
### 17 Capital work in progress

<table>
<thead>
<tr>
<th>Note</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2,823,492</td>
</tr>
</tbody>
</table>

### 18 Intangible assets

**Software**

<table>
<thead>
<tr>
<th>Note</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Transferred from Cardwell and Johnstone Shire Councils as part of Government restructure: 1A,15: 33,743
- Additions at cost: 42,996
- Transfer from other asset category: 8,026
- Closing gross carrying value: 84,485

**Accumulated amortisation**

<table>
<thead>
<tr>
<th>Note</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Transferred from Cardwell and Johnstone Shire Councils as part of Government restructure: 1A,15: -
- Amortisation in the period: 26,616
- Closing balance: 26,616

**Net carrying value at the period end**

<table>
<thead>
<tr>
<th>Note</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- 57,849

Straight line amortisation has been used with no residual value.

**Total intangible assets**

<table>
<thead>
<tr>
<th>Note</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>57,849</td>
</tr>
</tbody>
</table>

### 19 Trade and other payables

**Current**

<table>
<thead>
<tr>
<th>Note</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Creditors and accruals: 5,478,846
- Annual leave: 1,814,631
- Sick leave: 67,617
- Other entitlements: 175,962

**Total current**

<table>
<thead>
<tr>
<th>Note</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- 7,537,056

**Non Current**

<table>
<thead>
<tr>
<th>Note</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Annual leave: 817,747
- Sick leave: 547,004

**Total Non-Current**

<table>
<thead>
<tr>
<th>Note</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- 1,364,751

### 20 Borrowings

**Current**

<table>
<thead>
<tr>
<th>Note</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Loans QTC: 21\(\times\) 359,947

**Non-Current**

<table>
<thead>
<tr>
<th>Note</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Loans QTC: 21\(\times\) 20,109,318

**Bank Overdraft**

Cassowary Coast Regional Council has an overdraft facility with a limit of $150,000 approved with the Commonwealth Bank. This facility remained fully undrawn at 30 June 2009 and is available for use in the next reporting period.
(b) Unsecured Borrowings

Unsecured borrowings are provided by the Queensland Treasury Corporation.

All borrowings are in $A denominated amounts and carried at amortised cost, interest being expensed as it accrues. No interest has been capitalised during the current or comparative reporting period. Expected final repayment dates vary from 16 August 2009 to 15 December 2029.

There have been no defaults or breaches of the loan agreement during the period.

Principal and interest repayments are made quarterly in arrears.

21 Loans

(a) Queensland Treasury Corporation

<table>
<thead>
<tr>
<th>Description</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transferred from Cardwell and Johnstone Shire Councils as part of Government restructuring</td>
<td>1.A, 15</td>
</tr>
<tr>
<td>Loans raised</td>
<td>-</td>
</tr>
<tr>
<td>Principal repayments</td>
<td>(995,313)</td>
</tr>
<tr>
<td>Book value at period end</td>
<td>20,469,265</td>
</tr>
</tbody>
</table>

Classified as:

<table>
<thead>
<tr>
<th>Description</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
<td>359,947</td>
</tr>
<tr>
<td>Non-current</td>
<td>20,109,318</td>
</tr>
<tr>
<td></td>
<td>20,469,265</td>
</tr>
</tbody>
</table>

The loan market value at the reporting date was $20,621,999. This represents the value of the debt if the Council repaid it at that date. As it is the intention of the Council to hold the debt for its term, no provision is required to be made in these accounts.

22 Provisions

(a) Current

<table>
<thead>
<tr>
<th>Description</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Long service leave</td>
<td>1,732,845</td>
</tr>
<tr>
<td>Total</td>
<td>1,732,845</td>
</tr>
</tbody>
</table>

(b) Non-Current

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Refuse restoration</td>
<td>728,811</td>
</tr>
<tr>
<td>Long service leave</td>
<td>590,423</td>
</tr>
<tr>
<td>Total</td>
<td>1,319,234</td>
</tr>
</tbody>
</table>
Notes to the Financial Statements
For the period 15 March 2008 to 30 June 2009

<table>
<thead>
<tr>
<th>2009</th>
<th>Note</th>
<th>$</th>
</tr>
</thead>
</table>

Details of movements in provisions:

(b) **Refuse restoration**

<table>
<thead>
<tr>
<th>1.A, 15</th>
<th>1,027,357</th>
</tr>
</thead>
</table>

Decrease in provision - finance cost

<table>
<thead>
<tr>
<th>Balance at the end of period</th>
<th>(298,546)</th>
</tr>
</thead>
</table>

(c) **Long Service Leave**

<table>
<thead>
<tr>
<th>1.A, 15</th>
<th>2,167,876</th>
</tr>
</thead>
</table>

Long service leave entitlement arising

<table>
<thead>
<tr>
<th>338,594</th>
</tr>
</thead>
</table>

Long Service entitlement paid

<table>
<thead>
<tr>
<th>(103,201)</th>
</tr>
</thead>
</table>

Balance at the end of period

<table>
<thead>
<tr>
<th>2,323,269</th>
</tr>
</thead>
</table>

23 **Shire Capital**

<table>
<thead>
<tr>
<th>Retained surplus/(Deficit)</th>
<th>487,778,384</th>
</tr>
</thead>
</table>

Reserves (other than Asset Revaluation Reserve)

<table>
<thead>
<tr>
<th>25,085,895</th>
</tr>
</thead>
</table>

Asset Revaluation Reserve

<table>
<thead>
<tr>
<th>242,096,666</th>
</tr>
</thead>
</table>

Total Shire Capital Account

<table>
<thead>
<tr>
<th>754,960,945</th>
</tr>
</thead>
</table>

24 **Asset revaluation reserve**

(a) **Movements in the asset revaluation reserve were as follows:**

Balance at beginning of period

<table>
<thead>
<tr>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>---</td>
</tr>
</tbody>
</table>

Net adjustment to non-current assets at end of period to reflect a change in current fair value:

<table>
<thead>
<tr>
<th>Land and improvements</th>
<th>-</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buildings</td>
<td>1,881,953</td>
</tr>
<tr>
<td>Road, Drainage and Bridge Network</td>
<td>207,614,422</td>
</tr>
<tr>
<td>Water</td>
<td>28,106,777</td>
</tr>
<tr>
<td>Sewerage</td>
<td>9,543,300</td>
</tr>
<tr>
<td>Other Infrastructure</td>
<td>1,148,526</td>
</tr>
</tbody>
</table>

Impairment

<table>
<thead>
<tr>
<th>Road, Drainage and Bridge Network</th>
<th>(5,998,312)</th>
</tr>
</thead>
</table>

Balance at end of period

<table>
<thead>
<tr>
<th>242,096,666</th>
</tr>
</thead>
</table>
CASSOWARY COAST REGIONAL COUNCIL

Notes to the Financial Statements
For the period 15 March 2008 to 30 June 2009

2009

(b) Asset revaluation reserve analysis
The closing balance of the asset revaluation reserve is comprised of the following asset categories:

<table>
<thead>
<tr>
<th>Asset Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land and improvements</td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>1,681,953</td>
</tr>
<tr>
<td>Road, Drainage and Bridge Network</td>
<td>201,618,110</td>
</tr>
<tr>
<td>Water</td>
<td>28,106,777</td>
</tr>
<tr>
<td>Sewerage</td>
<td>9,543,300</td>
</tr>
<tr>
<td>Other Infrastructure Assets</td>
<td>1,148,526</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>242,096,666</strong></td>
</tr>
</tbody>
</table>

25 Capital and other reserves

(a) Summary of reserves held for funding future capital expenditure:

(i) Community grants reserve                   | 287,000    |
Grants received from other government departments for specified projects

(ii) Water reserve                             | 1,055,271  |
Funds reserved towards water capital works.

(iii) Road reserve                             | 793,055    |
Includes funds remaining to be spent from the road separate charge to the northern area of the shire and other amounts set aside towards road improvements.

(iv) Constrained works reserve                 | 12,490,103 |
Contributions from developers to be spent on water, sewerage, roads, parks & other infrastructure.

(v) Sewerage reserve                           | 58,500     |
Funds reserved towards sewerage capital works.

(vi) Building and other infrastructure reserve | 2,808,051  |
Includes funds received from other government departments and funds set aside by council for the Tully Multi Purpose Centre, the Flying Fish Point rock wall & other infrastructure improvements.

(vii) Cleansing reserve                        | 2,731,142  |
Funds set aside for future rehabilitation of land fill sites.

(viii) Plant replacement reserve               | 1,006,731  |
Funds set aside for ongoing plant replacement.

(ix) Debt redemption reserve                   | 2,000,000  |
Funds set aside for debt repayments following deferral of payments from the former Johnstone Shire Council until 1 July 2010 as put in place by the state government following Cyclone Larry.

(x) Administration reserve                    | 492,114    |
Federal Government Financial Assistance Grant to be used in 2009/10.

**Total**                                     | **23,721,967**
### Summary of reserves held for funding future recurrent expenditure:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General reserve</td>
<td>$1,185,076</td>
</tr>
<tr>
<td>Housing maintenance reserve</td>
<td>$178,852</td>
</tr>
<tr>
<td><strong>Total reserves</strong></td>
<td><strong>$2,363,928</strong></td>
</tr>
</tbody>
</table>

### Movements in capital reserves are analysed as follows:

#### (i) Community grants reserve

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the beginning of period</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from retained earnings for future expenditure</td>
<td>$599,952</td>
</tr>
<tr>
<td>Transfer to the retained earnings/capital funds expended in the period</td>
<td>$(112,952)</td>
</tr>
<tr>
<td><strong>Balance at the end of period</strong></td>
<td><strong>$287,000</strong></td>
</tr>
</tbody>
</table>

#### (ii) Water reserve

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the beginning of period</td>
<td>$1,055,271</td>
</tr>
<tr>
<td>Transfer from retained earnings for future expenditure</td>
<td>-</td>
</tr>
<tr>
<td>Transfer to the retained earnings/capital funds expended in the period</td>
<td>-</td>
</tr>
<tr>
<td><strong>Balance at the end of period</strong></td>
<td><strong>$1,055,271</strong></td>
</tr>
</tbody>
</table>

#### (iii) Road reserve

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the beginning of period</td>
<td>$5,353,230</td>
</tr>
<tr>
<td>Transfer from retained earnings for future expenditure</td>
<td>-</td>
</tr>
<tr>
<td>Transfer to the retained earnings/capital funds expended in the period</td>
<td>$(4,560,175)</td>
</tr>
<tr>
<td><strong>Balance at the end of period</strong></td>
<td><strong>$793,055</strong></td>
</tr>
</tbody>
</table>

#### (iv) Constrained works reserve

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the beginning of period</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from retained earnings for future expenditure</td>
<td>$14,272,309</td>
</tr>
<tr>
<td>Transfer to the retained earnings/capital funds expended in the period</td>
<td>$(1,782,206)</td>
</tr>
<tr>
<td><strong>Balance at the end of period</strong></td>
<td><strong>$12,490,103</strong></td>
</tr>
</tbody>
</table>

#### (v) Sewerage reserve

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the beginning of period</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from retained earnings for future expenditure</td>
<td>$1,470,593</td>
</tr>
<tr>
<td>Transfer to the retained earnings/capital funds expended in the period</td>
<td>$(1,412,093)</td>
</tr>
<tr>
<td><strong>Balance at the end of period</strong></td>
<td><strong>$58,500</strong></td>
</tr>
</tbody>
</table>

#### (vi) Building & other infrastructure reserve

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the beginning of period</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from retained earnings for future expenditure</td>
<td>$6,277,670</td>
</tr>
<tr>
<td>Transfer to the retained earnings/capital funds expended in the period</td>
<td>$(3,486,619)</td>
</tr>
<tr>
<td><strong>Balance at the end of period</strong></td>
<td><strong>$2,800,051</strong></td>
</tr>
</tbody>
</table>

#### (vii) Cleansing reserve

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the beginning of period</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from retained earnings for future expenditure</td>
<td>$2,731,142</td>
</tr>
<tr>
<td>Transfer to the retained earnings/capital funds expended in the period</td>
<td>-</td>
</tr>
<tr>
<td><strong>Balance at the end of period</strong></td>
<td><strong>$2,731,142</strong></td>
</tr>
</tbody>
</table>
### (viii) Plant replacement reserve

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the beginning of period</td>
<td>1,006,731</td>
</tr>
<tr>
<td>Transfer from retained earnings for future expenditure</td>
<td>1,006,731</td>
</tr>
<tr>
<td>Transfer to the retained earnings/capital funds expended in the period</td>
<td>-</td>
</tr>
<tr>
<td>Balance at the end of period</td>
<td>1,006,731</td>
</tr>
</tbody>
</table>

### (ix) Bridge reserve

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the beginning of period</td>
<td>500,000</td>
</tr>
<tr>
<td>Transfer from retained earnings for future expenditure</td>
<td>500,000</td>
</tr>
<tr>
<td>Transfer to the retained earnings/capital funds expended in the period</td>
<td>-</td>
</tr>
<tr>
<td>Balance at the end of period</td>
<td>500,000</td>
</tr>
</tbody>
</table>

### (x) Debt redemption reserve

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the beginning of period</td>
<td>2,000,000</td>
</tr>
<tr>
<td>Transfer from retained earnings for future expenditure</td>
<td>2,000,000</td>
</tr>
<tr>
<td>Transfer to the retained earnings/capital funds expended in the period</td>
<td>-</td>
</tr>
<tr>
<td>Balance at the end of period</td>
<td>2,000,000</td>
</tr>
</tbody>
</table>

### (xi) Administration reserve

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the beginning of period</td>
<td>579,614</td>
</tr>
<tr>
<td>Transfer from retained earnings for future expenditure</td>
<td>579,614</td>
</tr>
<tr>
<td>Transfer to the retained earnings/capital funds expended in the period</td>
<td>-</td>
</tr>
<tr>
<td>Balance at the end of period</td>
<td>579,614</td>
</tr>
</tbody>
</table>

### (d) Movements in recurrent reserves are analysed as follows:

#### (i) General reserve

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the beginning of period</td>
<td>9,801,823</td>
</tr>
<tr>
<td>Transfer from retained earnings for future expenditure</td>
<td>9,801,823</td>
</tr>
<tr>
<td>Transfer to retained earnings</td>
<td>-</td>
</tr>
<tr>
<td>Balance at the end of period</td>
<td>1,185,076</td>
</tr>
</tbody>
</table>

#### (ii) Housing maintenance reserve

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at the beginning of period</td>
<td>178,852</td>
</tr>
<tr>
<td>Transfer from retained earnings for future expenditure</td>
<td>178,852</td>
</tr>
<tr>
<td>Transfer to retained earnings</td>
<td>-</td>
</tr>
<tr>
<td>Balance at the end of period</td>
<td>178,852</td>
</tr>
</tbody>
</table>

### 26 Commitments for expenditure

#### (a) Operating leases

Minimum lease payments in relation to non-cancellable operating leases are as follows:

<table>
<thead>
<tr>
<th>Time Frame</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Within one year</td>
<td>160,200</td>
</tr>
<tr>
<td>One to five years</td>
<td>415,700</td>
</tr>
<tr>
<td>Total</td>
<td>575,900</td>
</tr>
</tbody>
</table>
CASSOWARY COAST REGIONAL COUNCIL

Notes to the Financial Statements
For the period 15 March 2008 to 30 June 2009

2009

Note $

(b) Contractual Commitments

Contractual commitments at balance date but not recognised in the financial
statements are as follows:

- Industrial Bin Service Contract expires June 2013 29,465
- Waste Cartage Contract expires December 2011 488,836
- Domestic Waste Collection Contract expires December 2012 2,052,273
- Landfill & Transfer Station Contract expires June 2015 3,436,364

Total 6,008,738

27 Contingent liabilities

Details and estimates of maximum amounts of contingent liabilities are as follows:

Local Government Mutual

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

As at 30.06.08 the financial statements reported an accumulated
surplus and it is not anticipated any liability will arise.

Local Government Workcare

The Cassowary Coast Regional Council is a member of the
Queensland local government worker’s compensation self-insurance
scheme, Local Government Workcare. Under this scheme the Council
has provided an indemnity towards a bank guarantee to cover bad
debts which may remain albeit the self insurance licence be
cancelled and these was insufficient funds available to cover
outstanding liabilities. Only the Queensland Government’s workers
compensation authority may call on any part of the guarantee should
the above circumstances arise. The Council’s maximum exposure to
the bank guarantee is $587,438.

Sister’s Hill Landfill

In addition to the provision for refuse restoration reported at Note 22
(b) Council has a landfill at Sister’s Hill located in a large quarry
owned freehold by Council. The landfill has the potential for a very
long life expectancy and in its present alignment there is at least 10
years use before the need to move to another area within the quarry.
Should a decision be made for the next line of cells to be formed
adjacent to the existing cells capping will be deferred for a
considerable period of time. No provision has been recorded for this
future restoration at 30 June 2008 as reliable estimates of projected
costs are not available. Further investigation by staff and consultation
with experts will be sought over the next year to ascertain a design
and reliable cost estimate for future restoration.
Notes to the Financial Statements
For the period 15 March 2008 to 30 June 2009

28 Events after balance date

There were no material adjusting events after the balance date.

29 Superannuation

The Cassowary Coast Regional Council contributes to the local government superannuation scheme (the scheme). The scheme has two elements referred to as the defined benefits scheme and the accumulation scheme.

Both these schemes are defined contribution schemes as defined in the Australian Accounting Standard AASB119 Employee benefits. Council has no liability to or interest in the scheme other than the payment of the statutory contributions.

Any amount by which either scheme is over or under funded would only affect future benefits and is not an asset or liability of the council.

Accordingly there is no recognition in the financial statements of any over- or under-funding of the scheme.

The audited general purpose financial report of the scheme as at 30 June 2008 (the most recent available) which was not subject to any audit qualification, indicates that the assets of the scheme are sufficient to meet the accrued benefits.

The general purpose financial statements disclose that the most recent actuarial assessment of the scheme was undertaken as at 01 July 2008. The actuary indicated that without improvements to benefit conditions, or other unanticipated events, current contribution rates would be sufficient to meet members benefits as they accrue.

The Queensland Local Government Superannuation Board, the trustee of the scheme, advised that the local government superannuation scheme was a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation.

The amount of superannuation contributions paid by the Cassowary Coast Regional Council to the superannuation scheme in this period for the benefit of employees was: 1,656,124

30 Trust funds

Monies collected or held on behalf of other entities yet to be paid
out to or on behalf of those entities 560,076
Security deposits 1,044,038

1,604,114

The Cassowary Coast Regional Council performs only a custodial role in respect of these monies. As these funds cannot be used by the Council, they are not brought to account in these financial statements.
### 31 Reconciliation of result from ordinary activities to net cash inflow (outflow) from operating activities

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Result from ordinary activities</td>
<td>512,864,279</td>
</tr>
<tr>
<td>Non-cash operating items:</td>
<td></td>
</tr>
<tr>
<td>Depreciation and amortisation</td>
<td>17,782,678</td>
</tr>
<tr>
<td>Change in future rehabilitation costs</td>
<td>(298,544)</td>
</tr>
<tr>
<td>Gain on restructure</td>
<td>(605,585,714)</td>
</tr>
<tr>
<td></td>
<td>(488,101,580)</td>
</tr>
<tr>
<td>Investing and development activities:</td>
<td></td>
</tr>
<tr>
<td>Net (profit) loss on disposal of non current assets</td>
<td>132,236</td>
</tr>
<tr>
<td>Capital grants and contributions</td>
<td>(14,318,445)</td>
</tr>
<tr>
<td></td>
<td>(14,450,681)</td>
</tr>
<tr>
<td>Changes in operating assets and liabilities:</td>
<td></td>
</tr>
<tr>
<td>(Increase) decrease in receivables</td>
<td>(74,567)</td>
</tr>
<tr>
<td>(Increase) decrease in other operating assets</td>
<td>(27,560)</td>
</tr>
<tr>
<td>Increase (decrease) in payables</td>
<td>1,604,229</td>
</tr>
<tr>
<td>Increase (decrease) in other provisions</td>
<td>155,392</td>
</tr>
<tr>
<td>Increase (decrease) in other liabilities</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>1,657,494</td>
</tr>
<tr>
<td><strong>Net cash inflow from operating activities</strong></td>
<td><strong>12,233,985</strong></td>
</tr>
</tbody>
</table>
32 Financial Risk Management

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

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

Cassowary Coast Regional Council measures risk exposure using a variety of methods as follows:

<table>
<thead>
<tr>
<th>Risk exposure</th>
<th>Measurement method</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest rate risk</td>
<td>Sensitivity analysis</td>
</tr>
<tr>
<td>Liquidity risk</td>
<td>Maturity analysis</td>
</tr>
<tr>
<td>Credit Risk</td>
<td>Ageing analysis</td>
</tr>
</tbody>
</table>

(i) Credit Risk

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

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

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

The Council is exposed to credit risk through its investments with the Queensland Treasury Corporation (QTC) and deposits held with banks. The QTC Cash Fund is an asset management portfolio that invests in a high variety of high credit rating counterparties. Deposits are capital guaranteed. Other investments are held with highly rated/regulated banks and whilst not capital guaranteed, the likelihood of credit failure is remote.

By the nature of the Council's operations, there is a geographical concentration of risk in the Council's area. Because the area is largely agricultural, there is also a concentration in the agricultural sector.

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

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

The following table represents the Council's maximum exposure to credit risk:

<table>
<thead>
<tr>
<th>Financial Assets</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>29,879,942</td>
</tr>
<tr>
<td>Receivables - rates</td>
<td>3,498,993</td>
</tr>
<tr>
<td>Receivables - other</td>
<td>4,744,708</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>38,122,643</strong></td>
</tr>
</tbody>
</table>
Past due or impaired

No financial assets have had their terms renegotiated so as to prevent them from being past due or impaired, and are stated at the carrying amounts as indicated.

The following table represents an analysis of the age of the Council's financial assets that are either fully performing, past due or impaired:

<table>
<thead>
<tr>
<th></th>
<th>Fully Performing</th>
<th>Past due</th>
<th>Impaired</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>30-60 days</td>
<td>61-90 days</td>
<td>Over 90 days</td>
</tr>
<tr>
<td>Receivables</td>
<td>7,458,459</td>
<td>80,689</td>
<td>12,270</td>
<td>797,156</td>
</tr>
</tbody>
</table>

(ii) Liquidity Risk

Liquidity risk refers to the situation where the Council may encounter difficulty in meeting obligations associated with financial liabilities. The Council is exposed to liquidity risk through its trading in the normal course of business and borrowings from the Queensland Treasury Corporation for capital works.

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

Financial Liabilities

<table>
<thead>
<tr>
<th></th>
<th>0 to 1 year</th>
<th>1 to 5 years</th>
<th>Over 5 years</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>2009</td>
<td>1,764,947</td>
<td>12,951,358</td>
<td>14,171,164</td>
<td>28,887,469</td>
</tr>
</tbody>
</table>

Financing Arrangements

Unrestricted access was available at balance date to the lines of credit listed below:

<table>
<thead>
<tr>
<th></th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank Overdraft facility</td>
<td>150,000</td>
</tr>
</tbody>
</table>

(iii) Interest Rate Risk

The Council is exposed to interest rate risk through borrowings from the Queensland Treasury Corporation and investments held with Queensland Treasury Corporation and financial institutions.

The risk in borrowing is effectively managed by borrowing only from the Queensland Treasury Corporation and having access to a mix of floating and fixed funding sources such that the desired interest rate risk exposure can be constructed. Interest rate risk in other areas is minimal.

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

Interest Rate Sensitivity Analysis

The following sensitivity analysis is based on a report similar to that which would be provided to management, depicting the outcome to profit and loss should there be a 1% increase in market interest rates. The calculations assume that the rate would be held constant over the next financial year, with the change occurring at the beginning of that year. It is assumed that interest rates on overdue rates would not change. If the rates decreased by 1%, the impact would be equal in the reverse direction.

<table>
<thead>
<tr>
<th></th>
<th>Net Carrying</th>
<th>Profit 2009</th>
<th>Equity 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Assets</td>
<td>29,878,943</td>
<td>298,789</td>
<td>298,789</td>
</tr>
<tr>
<td>Financial Liabilities</td>
<td>20,462,265</td>
<td>204,093</td>
<td>204,093</td>
</tr>
</tbody>
</table>
CASSOWARY COAST REGIONAL COUNCIL

FINANCIAL STATEMENTS
For the period 15 March 2008 to 30 June 2009

MANAGEMENT CERTIFICATE
For the period 15 March 2008 to 30 June 2009

This general purpose financial report has been prepared pursuant to Section 532 of the Local Government Act 1993 Section 35 of the Local Government Reform Implementation Regulation 2008, the Local Government Finance Standard 2005 (the Standard) and other prescribed requirements.

In accordance with Section 48 of the Standard we certify that:-

(i) the relevant recording and reporting procedures have been complied with in the preparation of the financial statements; and

(ii) the financial statements for the period ended 30 June 2009 and supporting notes as set out on pages 1 to 40 present the Council's income, equity, balances and cash flows as required by the Local Government Act 1993.

[Signatures]
Mayor

[Signatures]
Chief Executive Officer

Date: 14/12/09

Date: 14/12/09
INDEPENDENT AUDITOR’S REPORT

To the Mayor of Cassowary Coast Regional Council


I have audited the accompanying financial report of Cassowary Coast Regional Council, which comprises the balance sheet as at 30 June 2009, and the income statement, statement of changes in equity and statement of cash flows for the period ended on that date, a summary of significant accounting policies other explanatory notes and certificates given by the Mayor and Chief Executive Officer.

The Council’s Responsibility for the Financial Report

The Council is responsible for the preparation and fair presentation of the financial report in accordance with the Local Government Act 1993, Local Government Finance Standard 2005 and the Local Government Reform Implementation Regulation 2008 including compliance with applicable Australian Accounting Standards (including the Australian Accounting Interpretations). This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor’s Responsibility

My responsibility to express an opinion on the financial report based on the audit is prescribed in the Auditor-General Act 2009. This Act, including transitional provisions, came into operation on 1 July 2009 and replaces the previous requirements contained in the Financial Administration and Audit Act 1977.

The audit was conducted in accordance with the Auditor-General of Queensland Auditing Standards, which incorporate the Australian Auditing Standards. These auditing standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance whether the financial report is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor’s judgement, including the assessment of risks of material misstatement in the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.
Independence

The Auditor-General Act 2009 promotes the independence of the Auditor-General and QAO authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can only be removed by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General’s opinion are significant.

Auditor’s Opinion

In accordance with s.40 of the Auditor-General Act 2009 –

(a) I have received all the information and explanations which I have required; and

(b) in my opinion -

(i) the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects; and

(ii) the financial report has been drawn up so as to present a true and fair view, in accordance with the prescribed accounting standards, of the financial performance and cash flows of the Cassowary Coast Regional Council for the financial period 15 March 2008 to 30 June 2009 and of the financial position as at the end of that period.

RJ Dunstan CA
as Delegate of the Auditor-General of Queensland

Townsville

Date: \[\text{Date}\]
Cassowary Coast Regional Council Revenue Policy 08/09

Principles used for the making of rates and charges:

In general Council will be guided by the principle of user pays in the making of rates and charges so as to minimise the impact of rating on the efficiency of the local economy.

Council will also have regard to the principles of:

- Transparency in the making of rates and charges
- Having in place a rating regime that is simple and inexpensive to administer
- Equity by taking account of the different levels of capacity to pay within the local community
- Flexibility to take account of changes in the local economy.

Principles used for the levying of rates:

In levying rates Council will apply the principles of:

- Making clear what is the Council’s and each ratepayer’s responsibility to the rating system
- Making the levying system simple and inexpensive to administer
- Timing the levy of rates to take into account the financial cycle of local economic activity, in order to assist smooth running of the local economy
- Equity through flexible payment arrangements for ratepayers with a lower capacity to pay.

Principles used for the recovery of rates and charges:

Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers. It will be guided by the principles of:

- Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations.
- Making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective.
- Capacity to pay in determining appropriate arrangements for different sectors of the community
- Equity by having regard to providing the same treatment for ratepayers with similar circumstances and
- Flexibility by responding where necessary to changes in the local economy.

Concessions for rates and charges:

In considering the application of concessions, council will be guided by the principles of:

- Equity by having regard to the different levels of capacity to pay within the local community
- The same treatment for ratepayers with similar circumstances
- Transparency by making clear the requirements necessary to receive concessions and
- Flexibility to allow Council to respond to local economic issues.
- Consideration may be given by council to granting a class concession in the event all or part of the local government area is declared a natural disaster area by the State government.
Borrowings Policy 2008/2009

Section 534(1)(k) of the Local Government Act 1993 and section 23(1)(a) of the Local Government Finance Standard 2005 requires Council’s borrowing policy to “include a summary of its policy about borrowings”. This policy relates to the borrowing of funds by Council from external sources through loans, overdraft facilities, or other financial arrangements that impose an obligation on Council for repayment. The criteria for the borrowing of funds are as follows:

- borrowings will be undertaken only for capital projects where the interest and principal repayments can be serviced from available cash, that is, the difference between Council’s projected total income and expenditure for the term of each loan
- borrowings will not be used to fund recurrent expenditure and operational activities of the Council, and
- in borrowing for infrastructure, the term of the loan shall not exceed the finite life of the related asset.

Equal Employment Opportunity – Anti-discrimination Policy

The purpose of this policy is to:

- Promote a safe and healthy work environment for all staff
- Prevent discrimination in the workplace
- Ensure that directors, managers and staff are aware of their roles and responsibilities in relation to preventing and resolving complaints of discrimination; and
- Describe procedures for the effective resolution of complaints of discrimination.

The Anti-Discrimination Act 1991 applies to all workplaces of the Cassowary Coast Regional Council. Its provisions extend to all employed by the Council including permanent, temporary and casual employees when dealing with one another and members of the public.

The Anti-Discrimination Act 1991 states that it is against the law to discriminate against people in particular circumstances, including when they:

- Apply for a job or try to get into a course
- Work, whether it be full-time, casual, temporary or voluntary

The policy in full scheduled for review in 2010.

Action Taken under Section 488(2) of the Local Government Act (Changes to Tenders) during the year

There was no action taken under Section 488(2) of the Local Government Act. The only changes were addendums to the documents prior to tenders closing. These changes were then a part of the tender submission and accepted as such.

Resolutions made during the year under Section 489(1) of the Local Government Act (Short Listing After Calling For Expressions of Interest)

The Council made no resolutions during 2008/2009 relative to short listing after calling for expressions of interest.

National Competition Policy

Council completed all of its statutory requirements under National Competition Reform Policy during the financial year.

Council applies the Code of Competitive Conduct to the business activities of private works, property operations, other roads activities, community services operations; refuse management operations, water and sewerage operations of the Council for the period to 30 June 2009.

Special Rates and Charges

Flying Fish Point Rock Wall special Charge

<table>
<thead>
<tr>
<th>Lot No.</th>
<th>Plan No.</th>
<th>Parish</th>
</tr>
</thead>
<tbody>
<tr>
<td>61</td>
<td>F27024</td>
<td>Glady</td>
</tr>
<tr>
<td>62</td>
<td>F27024</td>
<td>Glady</td>
</tr>
<tr>
<td>63</td>
<td>F27024</td>
<td>Glady</td>
</tr>
<tr>
<td>64</td>
<td>F27024</td>
<td>Glady</td>
</tr>
<tr>
<td>65</td>
<td>F27024</td>
<td>Glady</td>
</tr>
<tr>
<td>66</td>
<td>F27024</td>
<td>Glady</td>
</tr>
<tr>
<td>67</td>
<td>F27024</td>
<td>Glady</td>
</tr>
<tr>
<td>68</td>
<td>F27024</td>
<td>Glady</td>
</tr>
<tr>
<td>69</td>
<td>F27024</td>
<td>Glady</td>
</tr>
<tr>
<td>70</td>
<td>F27024</td>
<td>Glady</td>
</tr>
<tr>
<td>71</td>
<td>F27024</td>
<td>Glady</td>
</tr>
<tr>
<td>72</td>
<td>F27024</td>
<td>Glady</td>
</tr>
<tr>
<td>73</td>
<td>F27024</td>
<td>Glady</td>
</tr>
<tr>
<td>74</td>
<td>F27024</td>
<td>Glady</td>
</tr>
<tr>
<td>75</td>
<td>F27024</td>
<td>Glady</td>
</tr>
</tbody>
</table>

For the purpose of raising funds to recoup a share of the cost incurred by Council in constructing the Flying Fish Point Rock Wall and to repay the principle and interest on loan funds borrowed.

Council is of the opinion that all the land described has specifically benefited from the completed work.

The levy will continue for each parcel of land for a period of ten years from 1st July 2001.

A special charge of $1,000.00 per annum per assessment will be levied for the 2008/2009 financial year.

Bilyana, and Murray Upper Rural Fire Brigades Special Charge

Council will levy a special charge on all rateable land in the declared areas of the:

1. Bilyana Rural Fire Brigade; and
2. Murray Upper rural fire Brigade
Council is of the opinion that land within these areas will specially benefit from the improvements made to fire fighting equipment, appurtenances and storage facilities acquired by expending funds raised. The levy is based on requirements of the Brigades set out in separate budgets and agreed to annually by the council.

A special charge of $25.00 per annum per assessment will be levied for the 2008/2009 financial year.

**Kinjun road Special Charge**

Council will levy a special charge on the land described as follows:

<table>
<thead>
<tr>
<th>Lot No.</th>
<th>Plan No.</th>
<th>Parish</th>
<th>County</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 RP744555</td>
<td>Alcock</td>
<td>Cardwell</td>
<td></td>
</tr>
<tr>
<td>17 RP732916</td>
<td>Alcock</td>
<td>Cardwell</td>
<td></td>
</tr>
<tr>
<td>4 RP740213</td>
<td>Alcock</td>
<td>Cardwell</td>
<td></td>
</tr>
<tr>
<td>2 RP747202</td>
<td>Alcock</td>
<td>Cardwell</td>
<td></td>
</tr>
<tr>
<td>3 RP747202</td>
<td>Alcock</td>
<td>Cardwell</td>
<td></td>
</tr>
<tr>
<td>1 RP743134</td>
<td>Alcock</td>
<td>Cardwell</td>
<td></td>
</tr>
<tr>
<td>1 RP747466</td>
<td>Alcock</td>
<td>Cardwell</td>
<td></td>
</tr>
<tr>
<td>5 RP741641</td>
<td>Alcock</td>
<td>Cardwell</td>
<td></td>
</tr>
</tbody>
</table>

For the purpose of contributing an agreed share of the cost towards the Kinjun Road – Road and Drainage Construction works in accordance with the Infrastructure Agreement executed with landowners of the properties identified above.

Council is of the opinion that all the land described has specially benefited from the completed work.

The levy will continue for each parcel of land for a period of four (4) years from 1st July 2008.

A special charge on each parcel of land for the 2008/2009 financial year as detailed in the following schedule:

<table>
<thead>
<tr>
<th>Property Description</th>
<th>Charge</th>
</tr>
</thead>
<tbody>
<tr>
<td>Parish of Alcock County off Cardwell</td>
<td></td>
</tr>
<tr>
<td>1RP744555</td>
<td>$2,342.00</td>
</tr>
<tr>
<td>17RP732916</td>
<td>$2,928.00</td>
</tr>
<tr>
<td>4RP740213, 2RP747202</td>
<td>$2,928.00</td>
</tr>
<tr>
<td>3RP747202</td>
<td>$2,342.00</td>
</tr>
<tr>
<td>1RP743134, 1RP747466</td>
<td>$6,442.00</td>
</tr>
<tr>
<td>5RP741641</td>
<td>$6,442.00</td>
</tr>
</tbody>
</table>

**Council registers**

Section 534(1)(d) of the *Local Government Act* 1993 requires Council to report “a list of registers kept by it and open to inspection”.

The listed registers open to inspection are:

Councillors’ register of interests

- subordinate local laws (local law policies)
- roads
- delegations (by Council and by CEO)
- electoral gifts
- regulatory fees, and
- restricted dogs.

Council also makes available other information, including copies of minutes of Council and Council Standing Committee meetings. Council and standing Committee minutes are available electronically on Council’s website on www.cassowarycoast.qld.gov.au.

**Reportable Sections as required under Section 24 of the Local Government Finance Standard**

No Council employees or elected official undertook Council related overseas travel during the financial year.

Cassowary Coast Regional Council incurred advertising expenses of $25,221.65. All expenditure was for administrative and public notification purposes only.

- NQ Newspaper - $11,330.58
- Tully Times - $6,837.50
- 4KZ - $4,064.41
- Hughes News - $2,989.16

Council provided a number of grants and contributions to community organisations to the total value of $392,482.81 as follows:

- Animal Management Contribution $15,709.37
- Contribution to stand at Country Week $39,774.00
- Community Development/Youth $3,982.81
- Sport and Recreation $24,057.27
- Special Events $26,923.00
- Australia Day $3,112.92
- Xmas Celebrations $4,800.00
- RADF $6,050.00
- Tully Info Centre $125,127.78
- GM Contribution & Donations $28,115.45
- CSC March 08- June 08 $21,346.14
- JSC March 08 – June 08 $39,514.83
- Not for profit rates $46,862.67
- Rates write offs - $7,106.57

Council provided entertainment and hospitality funding costing $13,119.52.

Council has control over:

- 2400 ha (approximately) of parks (including 8.018 ha leased to sporting clubs) on land that is a reserve under the *Lands Act 1994*; and
- 1165 klm’s of roads that are not owned by the Council.

This land does not have a value for the Council’s Financial Statements.

Council engaged the services of consultants to provide advice and recommendations totalling $943,415.30 (inclusive of Legal Fees) as follows:

**Management**

- Peter Davey - $10,000.00
- Tech 1 - $21,008.52
- Pacific strategic alliance - $222,992.50
- Mercer - $34,751.73
- De Chastel - $26,622.08
- AEC - $18,000.00

**Engineering**

- GHD - $233,544.50
- Cardno - $201,273.97
- Flanagan - $8,875.00
- BMT - $46,460.00
- Golder - $39,550.00
- Environmental Golder - $80,337.00


**Councillor Information**

**Council Meetings**

Ordinary Meetings of Council were held fortnightly in the Council Chambers located at Tully and Innisfail.

The Local Government Meetings are held on the 2nd and 4th Thursday of the month unless otherwise advertised. Maximum number of meetings held – 22.

**Councillor Remuneration (s534 (g & h))**

Remuneration of Councillors is determined by the Local Government Remuneration Tribunal. The Local Government Remuneration Tribunal is established under Chapter 4, Part 3, Division 3 of the *Local Government Act 1993*. The Tribunal is an independent body that makes a determination about mayor, deputy mayor and councillor remuneration by 1 December annually.

In accordance with the Remuneration Schedule set by the Local Government Remuneration Tribunal, Council resolved to authorise payments to the Mayor, Deputy Mayor and Councillors at rates (relative to State Government MLM’s) calculated by reference to the population position of the Shire within the range of populations for Category 4 namely:

- **Mayor** – 94.7% of the upper limit of the Mayor remuneration range for a Category 4 Council, plus the amalgamation loading for a Category 4 Council, ie. 10% for the period 15 March 2008 to 30 June 2009.

- **Deputy Mayor** – 93.6% of the upper limit of the Deputy Mayor remuneration range for a Category 4 Council, plus the amalgamation loading for a Category 4 Council, ie. 10% for the period 15 March 2008 to 30 June 2009.

- **Councillor** – 92.6% of the upper limit of the Councillor remuneration range for a Category 4 Council, plus the amalgamation loading for a Category 4 Council, ie. 10% for the period 15 March 2008 to 30 June 2009.

**Expenses incurred by and facilities provided to councillors**

Pursuant to Section 534(1) of the *Local Government Act 1993*:

Councillors were provided with mobile phone with conferencing facilities and one hand held Personal Digital Assistant for the Mayor to enable them to perform their duties. The Mayor has also been provided with a motor vehicle for business use.

<table>
<thead>
<tr>
<th>Description</th>
<th>Remuneration</th>
<th>No. of Meetings Attended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cr Bill SHANNON</td>
<td>Allowances $108,458.42</td>
<td>20</td>
</tr>
<tr>
<td></td>
<td>Vehicle/mileage $386.27</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Superannuation $13,061.38</td>
<td></td>
</tr>
<tr>
<td>Cr Mark NOLAN</td>
<td>Allowances $71,896.68</td>
<td>22</td>
</tr>
<tr>
<td></td>
<td>Vehicle/mileage $637.56</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Superannuation $8,627.66</td>
<td></td>
</tr>
<tr>
<td>Cr Ian RULE</td>
<td>Allowances $61,374.20</td>
<td>20</td>
</tr>
<tr>
<td></td>
<td>Vehicle/mileage $4,975.59</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Superannuation $7,364.82</td>
<td></td>
</tr>
<tr>
<td>Cr Jennifer DOWNS</td>
<td>Allowances $61,374.20</td>
<td>21</td>
</tr>
<tr>
<td></td>
<td>Vehicle/mileage $4,975.59</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Superannuation $7,364.82</td>
<td></td>
</tr>
<tr>
<td>Cr Ross SORBELLO</td>
<td>Allowances $61,374.20</td>
<td>21</td>
</tr>
<tr>
<td></td>
<td>Vehicle/mileage $655.13</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Superannuation $7,364.82</td>
<td></td>
</tr>
<tr>
<td>Cr Bill HORSFORD</td>
<td>Allowances $61,374.20</td>
<td>22</td>
</tr>
<tr>
<td></td>
<td>Vehicle/mileage $789.07</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Superannuation $7,364.82</td>
<td></td>
</tr>
<tr>
<td>Cr Carmel SILVESTRO</td>
<td>Allowances $61,374.20</td>
<td>21</td>
</tr>
<tr>
<td></td>
<td>Vehicle/mileage $293.65</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Superannuation $7,364.82</td>
<td></td>
</tr>
</tbody>
</table>
Councillor domestic travel expenditure

Section 534(1)(g)(ii) of the Local Government Act 1993 requires disclosure of expenses incurred by each of our Councillors, under our expenses reimbursement policy, during the year. The following domestic travel expenses are included in that policy:

### 2008-09 Individual Councillor’s Domestic Travel

<table>
<thead>
<tr>
<th>Councillor</th>
<th>Date of Travel</th>
<th>Destination</th>
<th>Purpose</th>
<th>Total cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jennifer Downs</td>
<td>7-9 May 2008</td>
<td>Richmond</td>
<td>NQLGA Conference</td>
<td>$ 706.00</td>
</tr>
<tr>
<td>Bill Shannon</td>
<td>1-4 September 2008</td>
<td>Cairns</td>
<td>LGAQ Conference</td>
<td>$ 500.82</td>
</tr>
<tr>
<td>Mark Nolan</td>
<td>1-4 September 2008</td>
<td>Cairns</td>
<td>LGAQ Conference</td>
<td>$ 212.18</td>
</tr>
<tr>
<td>Ian Rule</td>
<td>1-4 September 2008</td>
<td>Cairns</td>
<td>LGAQ Conference</td>
<td>$ -</td>
</tr>
<tr>
<td>Jennifer Downs</td>
<td>1-4 September 2008</td>
<td>Cairns</td>
<td>LGAQ Conference</td>
<td>$ 109.45</td>
</tr>
<tr>
<td>Bill Shannon</td>
<td>8-11 December 2008</td>
<td>Melbourne</td>
<td>LG Constitutional Summit</td>
<td>$1,407.88</td>
</tr>
<tr>
<td>Bill Shannon</td>
<td>6-8 May 2009</td>
<td>Hughenden</td>
<td>NQGLA Conference</td>
<td>$ 191.45</td>
</tr>
<tr>
<td>Ian Rule</td>
<td>6-8 May 2009</td>
<td>Hughenden</td>
<td>NQGLA Conference</td>
<td>$ 149.09</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>$3,276.87</strong></td>
</tr>
</tbody>
</table>

Recruitment Information

### Recruitment Statistics for 08/09

<table>
<thead>
<tr>
<th>69 Vacancies</th>
<th>Advertised Internal Only</th>
<th>No. Applications</th>
<th>Advertised Internal &amp; External</th>
<th>No. Applications</th>
<th>Vacancies Filled</th>
<th>Vacancies Unfilled</th>
</tr>
</thead>
<tbody>
<tr>
<td>Perm FT</td>
<td>15</td>
<td>31</td>
<td>34</td>
<td>363</td>
<td>46</td>
<td>3</td>
</tr>
<tr>
<td>Perm PT</td>
<td>1</td>
<td>4</td>
<td>1</td>
<td>7</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Fixed Term FT</td>
<td>1</td>
<td>0</td>
<td>10</td>
<td>113</td>
<td>9</td>
<td>2</td>
</tr>
<tr>
<td>Fixed Term PT</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td></td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Contract</td>
<td></td>
<td></td>
<td>2</td>
<td>20</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Casual</td>
<td></td>
<td></td>
<td>4</td>
<td>13</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>18</strong></td>
<td><strong>36</strong></td>
<td><strong>51</strong></td>
<td><strong>516</strong></td>
<td><strong>64</strong></td>
<td><strong>5</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Applications Received</th>
<th>Resignations</th>
</tr>
</thead>
<tbody>
<tr>
<td>552</td>
<td>54</td>
</tr>
</tbody>
</table>
Advocacy
The act of speaking or arguing in favour of something, such as a cause, idea, or policy. In the context of the Strategic Priorities, it refers to another sphere of government or organisation delivering a service or outcome for the region.

Assessment
Evaluation activities undertaken to determine level of performance e.g. organisation and service performance.

Audit
An examination of the records, statements, systems, and procedures of an organisation together with its stated claims for performance.

Benefit
Quantified positive consequence arising from carrying out a project, strategy, policy or other initiative. Benefits may be financial or nonfinancial (e.g. efficiency gains or service improvement)

Best practice
A way or method of accomplishing a business function process or outcome/result that is considered to be superior to all other known methods; the achievement of outcomes/results that are superior to all others known.

Corporate Plan
A strategic document with a minimum four-year outlook, which outlines the key strategies the organisation will undertake to achieve its desired outcomes. This is a legislative requirement.

External Audit
A formal, independent review of an organisation’s financial statements, records, transactions, or operations. External audits are usually performed by professional accountants in order to lend credibility to financial statements, to ensure external accountability and to identify key internal weaknesses in an organisation.

Financial year
The financial year we are reporting on in this annual report is the period from 1 July 2008 to 30 June 2009.

Governance
The process by which decisions are taken and implemented, organisations are controlled and managed to achieve their objectives and the process by which organisations are directed, reviewed and held to account.

Initiatives
A program of work or project which is initiated to achieve a measurable benefit within a quantifiable timeframe.

Key Performance Indicator
Objective evidence on the extent of, or progress towards, achievement of a desired outcome.

Operational Plan
A document with a one-year outlook which outlines the key activities to be undertaken to achieve the desired outcomes set out in the Corporate Plan. This is a legislative requirement.

Outcomes
The effect, impact, result on, or consequence for the community, environment or organisation, of strategies, services, policies or activities. Note: It is the reason why services are delivered not how services are delivered.

Program
A group of Council services, projects, policies, activities or initiatives structured to achieve common goals.

Service
A group of related activities contributing to common outcomes.

Strategic Priorities
Council’s priorities as outlined in the Corporate Plan or as approved through the annual strategic planning, resource allocation and budgeting cycle.

Vision
A statement that embraces the desired future the organisation is working towards.
Useful contacts

Branch library locations

Innisfail Library
49 Rankin Street, Innisfail
Phone: (07) 4030 2249
Fax: (07) 4061 2078

Opening Hours
Monday 10.00am - 5.00pm
Tuesday 8.30am - 5.00pm
Wednesday 8.30am - 5.00pm
Thursday 8.30am - 6.00pm
Friday 8.30am - 5.00pm
Saturday 9.00am - 12 noon

Tully Library
34 Bryant Street, Tully QLD 4854
Phone: (07) 4043 9138
Fax: (07) 4068 2852

Opening Hours
Monday 1.00pm - 5.00pm
Tuesday 10.00am - 5.00pm
Wednesday 10.00am - 5.00pm
Thursday 10.00am - 5.00pm
Friday 10.00am - 5.00pm
Saturday 9.00am - 12 noon

Wongaling Beach Library
2018 Tully-Mission Beach Road, Wongaling Beach Qld 4852
Phone: (07) 4068 8153
Fax: (07) 4068 8153

Opening Hours
Monday 10.00am – 12.00pm & 1.00pm – 5.00pm
Tuesday 10.00am – 12.00pm & 1.00pm – 5.00pm
Wednesday 10.00am – 12.00pm & 1.00pm – 5.00pm
Thursday 10.00am – 12.00pm & 1.00pm – 5.00pm
Friday Closed
Saturday 9.00am - 12 noon

Cardwell Library
2 Balliol Street, Cardwell Qld 4849
Phone: (07) 4066 8070
Fax: (07) 4066 8070

Opening Hours
Monday Closed

Tuesday 8.30am–12.30pm & 1.00pm – 2.30pm
Wednesday 8.30am–12.30pm & 1.00pm – 2.30pm
Thursday 9.00am–1.00pm & 1.00pm – 3.00pm
Friday Closed
Saturday 9.00am - 12 noon

administration offices

General enquires
Shire Office: 57-59 Rankin Street
PO Box 887
INNISFAIL QLD 4860
Phone: (07) 4030 2222
Fax: (07) 4061 4258
Email: innisfail@cassowarycoast.qld.gov.au
Website: www.cassowarycoast.qld.gov.au

Branch: 38-40 Bryant Street
Tully QLD 4854
PO Box 887
INNISFAIL QLD 4860
Phone: (07) 4043 9100
Fax: (07) 4068 1772
Email: tully@cassowarycoast.qld.gov.au
Website: www.cassowarycoast.qld.gov.au

Office hours
8.30 a.m. to 4.30 p.m. Monday to Friday

Visitor Information Centres

Cardwell Information Centre
The Centre is located in the Rainforest and Reef Centre, 142 Victoria Street, Cardwell
Phone: (07) 4068 8153
Fax: (07) 4068 8153

Opening Hours
Monday to Friday, 8.00am - 4.30 pm
Saturday & Sunday 8.00am – 12.00 pm
Mission Beach Wet Tropics Visitor Information Centre

Located on Porter Promenade, Mission Beach – off road parking available. The Visitor Centre is adjacent to the C4 Environment Centre which has excellent rainforest and cassowary displays.

Phone:  (07) 4068 7099  
Fax:  (07) 4068 7066  
Website:  www.missionbeachtourism.com

Opening Hours  
9.0am – 5.00pm seven days a week

Tully Visitor and Heritage Centre

Conveniently located on the Bruce Highway, Tully.

Phone:  (07) 4068 2288  
Fax:  (07) 4068 2858  

Opening Hours  
Monday to Friday, 8.30am – 5.00 pm  
Saturday & Sunday 9.30am – 1.30 pm

Innisfail Information Centre

This centre is located at 1 Eslick Street, Innisfail

Phone:  (07) 4061 2655  
Fax:  (07) 4061 2199  
Website:  www.innisfailtourism.com.au

Civic Centre

The Civic Centre is located 38-40 Bryant Street, Tully. Council Chambers and lobby are available for hire by the public and private sector.

To enquire or make a booking please contact Council’s Tully office on (07) 4043 9100.

Conservatorium

For further information on hiring and use of this facility please call the Cassowary Coast Regional council on (07) 4030 2222.

Shire Hall

The Shire Hall is located at 70 Rankin Street, Innisfail. The Hall and foyer are available for hire by the public and private sector.

To enquire or make a booking please contact Council’s Innisfail office on (07) 4030 2222.