Annual Report 2009/2010
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CORPORATE VISION, MISSION AND VALUES

OUR VISION

Our vision aims to unite our region by recognising what is important to residents and by focusing on the future. We see many great opportunities for our region in the coming decade, and in recognising these opportunities we are able to encapsulate our priorities for the future in one statement:

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

OUR MISSION

Our mission sets out the purpose of our organisation and demonstrates how we will achieve our 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.”

OUR GUIDING PRINCIPLES

Council’s strategic decisions and day-to-day activities are guided by our values. 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 others’ points of view.

OUR STRATEGIC PRIORITIES

Community: Providing community services and facilities; helping to maintain a connected and engaged community, building on our sense of community and pride, supporting community events, building partnerships with the Cassowary Coast community.

Environment: Valuing the region’s biodiversity; helping to maintain a sustainable environment through natural resource management; monitoring the potential impact of climate change on the region; striving for best-practice waste management; improving water and waste management practices.

Economy: Encouraging development of new businesses and industries; fostering expansion of existing businesses and industries; developing the region as a transport hub; helping the region to develop as a tourist destination; continuing land-use planning that supports a sustainable economy.

Governance: Responsible financial management; achieving best-practice asset management; complying with legislative obligations; providing great customer service; maintaining best practice disaster management practices; effective communication and community engagement practices; influencing the future of our region by increasing the effectiveness of our lobbying and advocacy; recognition as an employer–of-choice and as a high-performing organisation.
The Cassowary Coast Regional Council was formed in March 2008 as a result of the State Government’s amalgamation of the former Johnstone and Cardwell shires.

The Cassowary Coast is a diverse region, covering an area of 4701 square kilometres. The region stretches from Garradunga in the north to Cardwell in the south and the East Palmerston district in the west. Its major population centres are Innisfail, Tully, Cardwell and Mission Beach. The region incorporates Wet Tropics and World Heritage rainforest areas, a number of islands including the 37km-long Hinchinbrook Island off Cardwell, rugged ranges and fertile floodplains.

The Cassowary Coast is home to more than 30,800 people (the last official population figure was 30,843 in March 2008). Our community prides itself on its cultural diversity, with, at last count, 48 languages spoken and 46 different religions practiced. Residents live in a mixture of town, rural and coastal communities.

The region is well-known for its high annual rainfall, a factor in its lush tropical rainforests and rich agricultural land. The southern township of Tully holds the nation’s annual rainfall record, with a 7.93 metre tally from 1950. Further south, the rainfall lessens dramatically and the forests surrounding Cardwell are testament to the drier conditions.

Water, soils and diverse growing conditions have supported the development of a wide range of agricultural and horticultural industries. The Cassowary Coast is the biggest banana-growing region in Australia, boasting a $400 million a year industry. Cane is the other major crop. Sugar mills operate out of South Johnstone in the north and Tully in the south. Sugar has driven the growth of the region since the late 1800s and still exerts a major influence. Cane and bananas are big employers in the Cassowary Coast region.

A wide range of smaller horticultural industries co-exist in the district. The diversity of crops grown on the Cassowary Coast is ever-increasing. Produce includes tea, paw paws, pineapples, rambutans and mangosteens, limes, lychees, watermelons, flowers, lettuces, pumpkins and even less traditional Cassowary Coast products such as tomatoes and vanilla.

Cattle, timber, aquaculture, fishing and fruit wineries also feature among our agriculture-based industries. Beef cattle are produced both for the domestic market and for export, at times through the region’s port, Mourilyan Harbour near Innisfail. Prawn and reef fishing fleets also work out of the region, as do tourist fishing boats. The aquaculture industry also extends to prawn and barramundi farming. Crocodile farming also exists in the region.

The Cassowary Coast’s rainforests, tropical beaches and islands, and its close proximity to the Great Barrier Reef, make it a popular tourist destination. The region serves up rainforest walking trails, idyllic swimming holes, waterfalls, a plethora of stunning beaches, national parks and island getaways. There are also art deco towns for history buffs, indigenous culture, the chance to spot an endangered cassowary and well-established tourist attractions such as Paronella Park and the Mamu Rainforest Canopy Walkway.
The region is also earning a name for itself as an adventure capital of Queensland, with white-water rafting on the Tully River, skydiving at Mission Beach, Tully and Innisfail, scuba diving on the Great Barrier Reef, game fishing, sea kayaking and croc spotting tours. However our tourism potential remains untapped.

The Cassowary Coast also has plenty of industrial opportunities, with Mourilyan Harbour and Mundoo Airport situated just one hour from Cairns and three hours from Townsville. Mourilyan’s port, near Innisfail, is a gateway for sugar and cattle exports. There is potential for further development of our port and airports, which are situated just south of Innisfail in the north and at Tully and Dallachy in the south. The region’s manufacturing industries include a large foundry and cover everything from plastic products to farm implements, mining and transport equipment.

The Cassowary Coast region is linked north to south by the Bruce Highway and the North Coast railway. It is linked to its western areas by the Palmerston Highway.

The region’s accessibility, natural beauty and year-round warm tropical climate are making it an increasingly attractive proposition for both “sea-changers” and “tree-changers”, bringing even greater diversity to the population.

Our region is steeped in indigenous culture with traditional owners from the Mamu, Djiru, Jirrbal, Gulnay, Girramay and Banjin groups. It also has a strong Italian influence, dating back to a large migration before World War One and continuing into the 1930s and post-World War Two. The Chinese began to arrive from the Palmer Goldfields in the late 1880s and South Sea Islander, French, Javanese and Malay migrants arrived with the growth of the agricultural industry, followed by Greek, Maltese and Spanish arrivals.

The region boasts strong Greek, Hmong and Indian communities who have also enriched our cultural identity. There are also large numbers of English and New Zealand-born residents in our midst. Our multiculturalism is celebrated each year at a festival that gives both residents and visitors a chance to experience the many cultures that make up the Cassowary Coast region.

The Cassowary Coast region’s key council assets include 1169km of roads, 169 bridges, 4 water supply schemes, 22 water reservoirs, 2 sewerage systems, 52 pump stations, a water treatment plant, 3 owned and 14 managed boat ramps, 5 wharves and a harbour.

Two major council projects are currently under way — a $21.6M replacement Jubilee Bridge and a $35M sewerage treatment plant at Innisfail. Another two major projects are being progressed — a new water treatment plant at Innisfail and a sewerage system for Cardwell, in the region’s south.
It is a pleasure to present the second Annual Report for the Cassowary Coast Regional Council.

The process of integrating systems post-amalgamation has been largely completed and we now move to the next stage of addressing the infrastructure backlog. We have been successful in sourcing State Government funding for the Jubilee Bridge replacement and the Innisfail Water and Sewerage Treatment Plant replacements.

These jobs complement existing part-funded capital projects for the Tully Multi Purpose Centre and the Cardwell Sewerage Plant.

Other projects such as the Mission Beach swimming pool and a replacement library in Innisfail have not been successfully funded as yet. The pool will be the subject of an application for Sport and Recreation funding from the State Government. Unfortunately an application for federal funding for the library was unsuccessful.

The State Government’s part-funding of the infrastructure backlog would not have been possible without Council demonstrating that it has adopted sound governance, provided efficient rate income and reviewed expenditure.

The decisions have not been easy and the support of our community is appreciated.

Local government communities across Australia will need to address the whole ‘level of service’ debate. Community expectations tend to increase. State governments transfer responsibilities without the commensurate dollars. Ratepayers might have the wealth represented by properties with high unimproved capital values but they do not always have the capacity to pay ever-increasing rates, hence the need to address levels of service.

No doubt there will always be challenges but the present situation, which has been dominated by fixing urgent problems, will change. Decisions will follow on items such as extending the sealed road network or reducing the annual rate burden.

Cr Bill Shannon
Mayor

Committees: FNQROC, Cassowary Coast Marine Advisory Committee, Cassowary Coast Local Disaster Management Group chair, Mourilyan Harbour Trade Development, Aerodrome Management Committee, Australian Sugar Museum Inc., Cassowary Coast Regional Council Audit Committee, LGAQ Regional Development Committee.

Contacts: Tel: (07) 4030 2205 Fax: (07) 4061 4258 Email: mayor@ccrc.qld.gov.au Office hours: 8.30am-4.30pm Address: Cassowary Coast Regional Council Chambers, 70 Rankin St, PO Box 887, Innisfail, QLD, 4860
The past 12 months have been a period of consolidation for the Cassowary Coast Regional Council, as we have worked to address the many issues arising from the amalgamation and establishment of a new organisation.

A significant amount of effort has been devoted to the integration of our systems and processes to enable council staff to provide improved services to the community. These include implementation of a new electronic records management system to replace the two former systems and installation of a new telephone system to improve our ability to receive and transfer calls across the organisation.

It is no secret that Council is faced with a very difficult financial position due to the significant infrastructure backlog that it inherited. A major emphasis has therefore been placed on implementing the various strategies in the Strategic Financial Action Plan and developing a robust 10 year financial model to improve the long-term financial outlook of Council.

It is pleasing to note that this hard work has been recognised, with the State Government announcing substantial funding support for some key infrastructure upgrades in the region. This has enabled Council to commence work on the replacement of the Jubilee Bridge and to finalise planning for upgrades to the Innisfail Sewerage and Water Treatment Plants and the Tully Sewerage Scheme.

The State Government introduced a new Local Government Act on July 1 2010 and a significant amount of work was undertaken in preparation for the introduction of the new requirements, including those associated with asset management and community planning/engagement. Work also commenced on the preparation of a new Planning Scheme for the region which will be heavily influenced by the requirements of the FNQ 2031 Regional Plan. This is a long-term project and will take a number of years to complete.

A key area of focus in the Corporate Plan is economic development and during the year steps were taken to enhance capacity in this area through the employment of an economic development officer.

The past year has been a challenging one for councillors and staff and I would like to recognise their cooperative efforts in moving the organisation forward in a difficult environment. Next year promises to be an exciting and busy time as we start work on a number of major projects that will improve our capacity to cater for future growth.

Terry Brennan
Chief Executive Officer
Cr Ross Sorbello — Division 1

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

Division 1 comprises Cardwell, Hinchinbrook Island, Kennedy, Bilyana, Euramo, Murray Upper, Lower Tully, Tully Heads and Hull Heads.
Tel: 0400 883 805  Postal address: PO Box 696, Tully, QLD, 4854

Cr Carmel Silvestro — Division 2

Committees:
- Cardwell Shire River Improvement Trust
- Tully Multi-Purpose Centre Control Group
- RADF Committee
- Police Community Consultative Committee — Tully branch
- Tully Community Centre Advisory Committee
- Australia Day Committee
- Liveable Cassowary Coast Project Implementation Group
- Tully Multi-Purpose Centre Advisory Committee Group
- Tully Heritage Trail Signage Committee

Division 2 comprises Tully, Feluga, Silkwood and Mena Creek.
Tel: 0400 773 244  Postal address: 59518 Bruce Highway, Tully, QLD,

Cr Jennifer Downs — Division 3

Committees:
- Local Authority Waste Management Advisory Committee
- Dunk Island Spit Management Committee
- Cassowary Coast Traffic Consultative Committee
- Mission Beach Liquor Accord
- Cassowary Coast Local Disaster Management Group deputy chair
- Tourism Advisory Committee
- Tourism Tropical North Queensland
- Liveable Cassowary Coast Project Management Group chair
- Mission Beach Habitat Action Group

Division 3 comprises South Mission, Wongaling and Mission Beach, Bingil Bay, El Arish, Kurrimine and Cowley Beach and Silkwood East.
Tel: 0400 330 870  Postal address: 27 Reid Rd, Mission Beach, QLD, 4852
COUNCILLOR PROFILES

Deputy Mayor Mark Nolan — Division 4

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

Division 4 comprises East Palmerston, South Johnstone, Goondi, Wangan and Mundoo.

Tel: 0400 440 837  Postal address: 100 River Rd, Innisfail, QLD, 4860

Cr Ian Rule — Division 5

Committees:
- Dunk Island Spit Management Committee
- Cassowary Coast Beautification Committee
- Cassowary Coast Road Safety Committee
- Aerodrome Management Committee
- Goondi Combined Sports Association
- LGAQ Roads and Infrastructure Committee

Division 5 comprises Innisfail, Vasa Views, Flying Fish Point, Coconuts and Innisfail Estate.

Tel: 0400 550 409  Postal address: 13 Clancy St, Innisfail, QLD, 4860

Cr Bill Horsford — Division 6

Committees:
- Johnstone River Improvement Trust
- Natural Asset Management Advisory Committee
- Cassowary Coast Pest Management Committee
- ICM Catchment Management Association
- Mourilyan Harbour Trade Development
- Pease Park Management Committee
- Economic Development Committee chair

Division 6 comprises East Innisfail, South Innisfail, Mourilyan, Etty Bay and Moresby.

Tel: 0400 663 907  Postal address: PO Box 27, Mourilyan, QLD, 4858
EXECUTIVE TEAM

CHIEF EXECUTIVE OFFICER
Terry Brennan

Management
Commenced Position on 1 July 2008
Qualifications
Bachelor of Business
Masters of Business Administration and Local Government
Professional Membership
FLGMA (Life)

Responsibilities:
- Provision of strategic advice and support to Council
- Provide leadership and coordinate 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

Director Corporate Services
Peter Cochrane

Corporate Services
Commenced Position on 12 October 2009
Qualifications
Bachelor of Business—Public Administration
Professional Membership
LGMA

Responsibilities:
- Finance
- Statutory Reporting
- Policy Development and Advice
- Corporate Records
- Information Technology
- Internal Control
- Disaster Management
- Relationships
- Administration

Director Community Services
Julie Murphy

Community Services
Commenced Position on 23 March 2009
Qualifications
Bachelor of Social Work

Responsibilities:
- Community Engagement
- Parks & Gardens
- Natural Environment
- Community Facilities
- Community Services
- Libraries
- Tourism
- Economic Development
Executive Team Cont’d…

Director Works
David Trotter

Works/Technical Services
Commenced Position on 21 November 2009
Qualifications
Bachelor Degree of Engineering (Civil)

Responsibilities:
• Production and Performance
• Asset Management
• Engineering
• Fleet and Plant
• Transport

• Drainage
• Marine Facilities
• Water
• Sewerage

Director Planning and
Environmental Services
John Pettigrew

Planning and Environmental Services
Commenced Position on 21 November 2009
Qualifications
Bachelor of Engineering (Civil)
RPEQ (5759)

Responsibilities:
• Planning and Building
• Environmental Protection
• Environmental Health
• Waste Management
OUR PERFORMANCE

The following information summarises Council’s performance in 2009/2010 and identifies what is planned for the coming year.

Management

The general management section of Council incorporates staff from the offices of the Mayor and CEO, Human Resources and Workplace Health and Safety and Corporate Communications. The following key responsibilities have been assigned to this area under the Council’s organisational structure:

- Mayor, Councillor and CEO Support Services
- Preparation and coordination of Council meeting agendas and Minutes
- Coordination of organisational matters
- Human Resource activities including recruitment, industrial relations and policy development
- Coordination of training activities
- Workplace health and Safety functions
- Media relations and internal communication

The following key outcomes have been achieved over the past 12 months:

- Progression of key strategies in the Strategic Financial Action Plan
- Secured significant State Government Funding support for infrastructure renewal
- Continued high level involvement in regional initiatives through FNQROC
- Undertook staff recruitment activities and completed a review of all classification levels across the organisation
- Development and adoption of a range of human resources policies and procedures
- Coordination of staff training needs including corporate inductions for all staff
- Hazardous substances and fire safety compliance audits completed
- Conducted specific training for manual handling, fire safety training and safety inductions

Priorities for the Year Ahead

- Progress Service Review process for Council services and facilities
- Finalise State Government funding arrangements for infrastructure upgrades
- Commence negotiations for development of new Enterprise Bargaining Agreement
- Initiate internal and external audit of Workplace Health & Safety system
- Develop strategies to address recruitment and retention and ageing workforce issues
- Undertake training on anti discrimination, employee appraisal and disciplinary issues
OUR PERFORMANCE

Corporate Services

The Department of Corporate Services is responsible for the delivery of a range of core internal and external services essential for the effective delivery of Council operations. During the past 12 months the major focus has been on addressing outstanding amalgamation issues to ensure that Council operates as a single entity.

FINANCE

Key outcomes have been achieved over the past 12 months
- successfully achieving an unqualified audit
- improving the financial position of Council
- establishing systems for long term financial planning
- establishing the operation of the audit committee
- establishing asset management as a corporate priority
- facilitating an effective budget development and review process

Priorities for the year ahead
- achieving a positive sustainability rating for Council financial operations
- addressing all priority audit issues
- Streamlining the budget review process
- Streamlining the creditor payments process
- building a strong culture of financial review and management

INFORMATION TECHNOLOGY AND RECORD MANAGEMENT

Key outcomes have been achieved over the past 12 months
- enhancing network capacity between external sites
- establishing a new record management index
- high customer service for all hardware and software uses
- strategic assessment and planning for a new information technology system
- new fully integrated telephone system linking all users

Priorities for the year ahead
- completion of the One Domain project
- redesign of Council website
- undertake tender assessment and selection for a new Council information technology system.
- establish a Records Archiving System and Facility
- redevelopment of Council IT systems and procedures for full compliance with information privacy legislation.
OUR PERFORMANCE

RATES AND CUSTOMER SERVICE

Key outcomes have been achieved over the past 12 months
• facilitate the review and further integration of Council rates as required under legislation
• manage the introduction of rating strategies required to address new and challenging valuations changes
• effectively manage the levy and collection of rates
• provision of quality customer service

Priorities for the year ahead
• full integration of Council rates as required by legislation
• determination of rating strategies pertaining to full cost recovery
• strategic review of customer service focus

CORPORATE GOVERNANCE

Key outcomes have been achieved over the past 12 months
• new Local Government Act and regulation implementation
• effectively manage the Audit Committee operations
• implementation of Right to Information legislation
• implementation of Privacy Legislation
• establishing the policy and framework for an enterprise Risk Management System (achievements recognized with an industry award)
• review of leases
• establishment of a corporate delegations and authorizations system
• strategic review of potential surplus Council land
• corporate policy development

Priorities for the year ahead
• establishing the operations of an internal audit function
• coordination of the local laws review
• review of Council leases and property
• development of enterprise risk registers management system including the risk registers and implementation strategies
• full implementation of new policy and procedures relating to information privacy/right to Information Act 2009
OUR PERFORMANCE

PURCHASING AND STORES

The following key outcomes have been achieved over the past 12 months

- delivery of an effective corporate purchasing system
- review of stores operation aimed at full integration of system processes and procedures

Priorities for the year ahead

- implementation of new stores systems
- implementation of purchasing card system

DISASTER MANAGEMENT

Key outcomes have been achieved over the past 12 months

- funding of $508,904 secured from the Community Resilience & Education Program for the construction of disaster management community education and resilience building
- a new software system "Guardian" installed to assist with the management of the Disaster Coordination Centre
- disaster management Exercise "Poseidon" included both local and district operations
- continued development of the Disaster Management Plans
- disaster management training undertaken
- coordination of SES resources undertaken

Priorities for the year ahead

- completion of the Disaster Management Community Education And Resilience Building
- increased focus on disaster management community education and resilience
- continued development of the Disaster Management Plans
- continued training of staff regarding the operation of "Guardian" software.
- this application of new GIS data to further development Disaster Management Plans.
OUR PERFORMANCE

Community Services

The role of the Community Services Department is to plan for and deliver a wide range of community infrastructure and services and maintain our natural environment often in partnership with government and community agencies. Engaging with the community is critical to our effectiveness. The focus this year has been in this area of engagement with the continuing development of the Liveable Cassowary Whole of Community Plan, a project undertaken in partnership with government and community agencies and residents across the Region.

COMMUNITY PLANNING

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. The plan has been structured to link closely with the Local Government Community Planning process which was legislated in 2009.

The plan has been structured to link closely with the Local Government Community Planning process which was legislated in 2009.

During July and August consultation occurred across the region.

- Stalls were set up at the Tully and Innisfail shows
- Community meetings were held across the 5 major townships
  - Innisfail
  - Mission Beach
  - Tully
  - Jumbun
  - Cardwell
OUR PERFORMANCE

- Focus groups carried out with many groups
  ⇒ Youth
  ⇒ Baby Boomers
  ⇒ People with disabilities
  ⇒ Aging community
  ⇒ Indigenous
  ⇒ Migrant

To gauge community’s vision regarding a healthy and liveable region, community surveys were conducted throughout the Cassowary Coast region. The 500 surveys returned 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.

Late November 2009 saw the project implementation team establish an inter-sectoral workshop with 120 agencies and community participants developing strategies and actions, together with timeframes and partnership commitments forming the basis of the Liveable Cassowary Coast Community Whole of Community Plan.

The project management team finalised two major documents in the suite of documents that compliment the Liveable Cassowary Coast Whole of Community Plan 2020, The Road We Travelled and the Cassowary Coast Community Lifestyle and Wellbeing Profile in November 2009. The project management team then spent the last 6 months compiling the information from the strategic planning day and developing and writing the Draft Liveable Cassowary Coast Whole of Community Plan 2020.

Invitations to prospective partners will go out in September 2010 with the launch of the plan occurring in October 2010.

COMMUNITY FACILITIES

With the completed refurbishment of the Johnstone Shire Hall early in the year, Council’s northern administration moved back and business at our new customer service counter busy from day one. In July the Shire Hall opening together with the launch of our new Steinway was marked by a piano recital by the well known concert pianist Pearce Lane.

The completion of a number of less ambitious, but important projects was made possible through the Federal Government’s Regional Local Community Infrastructure Program under which is part of the Nation Building Economic Stimulus Plan. These included the upgrade of the Innisfail “Con” which included closing in of the Concourse and the construction of accessible Toilets; Pathway lighting of Con O’Brien Park; a viewing Platform area near Innisfail Canecutter Monument; Covered Access Parking Bays at McGowan Drive Off-Street Parking Station and new flooring at the “Igloo” activity venue.
OUR PERFORMANCE

Other Community Facility Projects completed included:

- Upgrading lighting at Billy Slater Oval
- Portable grandstands at Goondi Sports Complex
- Shade cover on playground at Goondi Sports Complex
- Upgrade Mission Beach Van Park amenities block
- New kitchen - Cardwell Community Hall
- Replace roof - Cardwell Lions Club building
- Nursing Mothers Room - School of Arts Building - Innisfail
OUR PERFORMANCE

- New awning - Cardwell Sports Fishing Clubhouse
- Covered parking bays - Tully Library
- Installation of CCTV Cameras - Tully CBD
- New Lawn Beam - Tully Cemetery
- Upgrade of Sewerage System - Mundoo Aerodrome
- New Accessible Toilet - Tully Showgrounds

MULTICULTURAL ACTIVITIES

The cultural diversity of the Cassowary Coast Region is a feature of our community and is a rich aspect of our community life.

Council takes a leading role to facilitate relationship building and to identify needs and issues within the multicultural community of our region.

This year Council has worked with the “community gardens” initiative that was established at Innisfail State High to incorporate a “Gardens of the World” component. This area is specifically for the multicultural sector to grow and display ingredients from their country of origin. We now look forward to the second part of “Gardens of the World” project, where in conjunction with the TAFE Migrant English Class cooking displays will be organised with produce grown in the Garden.

YOUTH NETWORK

Cassowary Coast Regional Council Youth Network meets the second Tuesday of each month in the foyer of the Johnstone Shire Hall. Members of the community are encouraged to join this group. Membership of the committee comprises PCYC, VPG (Vocational Partnership Group), and Queensland Health ATODS, Tully Support Centre, Ma Mu Family services and representatives from local schools. The Network held four dance parties at Rumors Nite Club in the past year; the largest crowd was 530 students, the average being around 460.

Funds raised from these events went to Youth Week celebrations in April 2010, which included a live band from the Gold Coast and Comedian Sean Choolburra playing at the Shire Hall. Sean held workshops in Tully which was booked out in a matter of days.
OUR PERFORMANCE

SENIORS WEEK
For Seniors Week Council received a grant from the Department of Communities which enabled for the hire buses to transport residents from Tully and Mission Beach to join in a morning of entertainment at the Shire Hall. Over 400 residents attended the event. Innisfail Red Cross and Innisfail Lioness Ladies helped with the catering for the event.

ACTIVITIES AT THE JOHNSTONE SHIRE HALL
From the opening Pearce Lane Piano recital, cultural and social activities continued to grow throughout the year.

Lunch time piano concerts have been organised by Rhonda Berry during the year, not only locals but also international pianists were brought in to perform at these concerts.

Audience appreciation for these events is increasing and it is now likely we will plan a regularly monthly concert.

Adelaide’s Co-Opera Company performed La Boheme in front of a very enthusiastic audience, they look forward to returning to the Johnstone Shire Hall for further performances.

Paradise Concerts brought international and national pianists, string quartets and vocalists to the Shire Hall on several different occasions. The partnership with Paradise Concerts has ensured the Steinway is a central focus for all their performances.

The largest local event in the hall was the St Patricks Concert and the largest touring event was the Irish Dancers who had a sell out concert.

Comedians Sean Choolburra and Kevin Bloody Wilson also had good ticket sales at their respective events.

The Green Way Dance Festival was a well attended event as was the Innisfail and District Ballet and Dance Society Annual Eisteddfod.

The NAIDOC Week exhibition was created by a cluster of primary schools in the Innisfail region, primary school students from throughout the area visited the exhibition and it was open to the public in the evenings. The exhibition had artefacts on display lent to them from Museums across Queensland. The event was filmed and is now a best practice event for schools in Queensland.
OUR PERFORMANCE

The administration and management of the new performance facility with its state of the art sound and lighting system and Steinway piano has presented Council with many challenges in the first year. Pacific Southwest has been engaged to prepare a Business Plan which is due for completion October next year. Some interesting data coming from the work so far undertaken illustrates the break-up of activities taking place.

- 25% Rehearsals/lessons
- 24% Events and Exhibitions
- 20% Performances
- 19% Meetings/Seminars
- 7% Training
- 5% Balls/Dinners/Weddings.

HOUSING PROGRAM

Council received funding through the Federal Government Jobs Fund Program for the redevelopment of the pensioner units in Theodore Street Tully. The $3M project will replace the seven units constructed in 1983 with modern units designed to meet the needs of older residents. In December 2009 tenants were assisted to relocate and arrangements made for storage of household items.

Demolition work commenced January 2010 and the civil works are now complete in readiness for construction in October 210. When completed the new units will bring the number of pensioner units managed by Council to sixty-seven (67).
LIBRARY SERVICES AND MUSEUMS

Council has worked to progressively implement recommendations from the 2008 AEC Library Review.

- Policies on collection development, public internet use, and library membership have been adopted by Council.
- A library logo, notices template and library brochure have been designed (based on Council's logo and corporate colours) and a libraries style guide developed to assist with consistent branding across all branches.
- Work continues on improving collection management. Weeding of the unused and damaged items has been a priority, together with reviewing selection methods.
- Funding was sought for the replacement of the Innisfail branch, through the Regional Local Community Infrastructure Program but unfortunately the application was unsuccessful. However, the process of preparing the submission, including consulting the community and the Residents for a Restored Innisfail Library group, identified a site for the library and produced schematic plans with preliminary costings. We are now in a position to apply for future funding opportunities, should they arise.
- The increased stock in the audio book collection is being well-used by clients.
- The Inter-Library Loan service for arranging loans of material from other library collections now runs centrally from the Tully branch.
- The JC Hubinger Museum in the historic divisional board building in Cardwell was opened to the public and work continues on the community museum's exhibits.
OUR PERFORMANCE

TOURISM

Council operates Visitor Information Centres in Innisfail and Tully and provides significant funding towards the operation of the Mission Beach and Cardwell Visitor Information Centres.

During the year 112,960 visitors utilised the services provided by the four centres.

Regional promotional activities conducted during the year included:

- Brisbane Country Week Expo
- Queensland Caravan & Camping Show
- Cairns Show

Signage promoting the Tablelands and Cassowary Coast regions was installed at the entrance to Mamu Canopy Walkway. Additional signage was also installed at the Innisfail and Tully Visitor Information Centres.

Promotion of food tourism has continued with tropical fruit tastings conducted twice weekly at Mission Beach Visitor Information Centre. In conjunction with the Feast of the Senses two popular Food Trails and an Artists Trail were conducted through the region.

The development of closer regional relationships has continued through valuable networking with Hinchinbrook Shire, Tablelands Regional Council, Tourism Tropical North Queensland and Tourism Queensland. The recent formation of a Local Tourism Organisation will ensure a stronger regional voice for the tourism industry.
OUR PERFORMANCE

SPORT AND RECREATION

Support to sport and leisure organisations continued throughout the year through the provision of financial and general assistance. Annual information forums were held across the four major localities in the Cassowary Coast Region in addition to grant writing and locker room workshops throughout the year. 36 young residents of the Cassowary Coast area were supported by the Financial Assistance for Individual Recognition Program to assist with costs of travelling to regional and state competitions. Ten local clubs successfully applied for financial assistance under the Council’s Community Grants Community Assistance Scheme.

The Cassowary Coast secured facilitation of the rowing event in the North Qld Suncorp Games for 2010 and, attracted over seventy competitors to the region. Two BHP Billiton Cannington Mine Sports development bursaries of $500 were awarded to a junior rugby league player Jacob Spiteri and junior high jumper Tara Strano to further their sporting careers. Ashleigh Southern who is a key player in the Australian Women’s Water Polo team and won the Cassowary Coast Australia Day Junior Sports award went on to win the regional NQ Sportstar Award.

ARTS & CULTURE

The Cassowary Coast Council promotes cultural activities in the region through cultural development activities, grants, donations and in-kind support. Annual festivals include: The Feast of the Senses, the Tully Golden Gumboot Festival, Feast of the Three Saints, the inaugural Mission Beach Film Festival and longest continual Queensland 55th Innisfail Festival which all received financial contributions.

A total of 17 organisations and individuals received grants from the Regional Arts Development Fund (RADF). RADF is a partnership between local and state government. Arts Queensland contributes $1:50 for every $1 that Cassowary Coast Regional Council allocates. In 2009/10 a total of $50,666 was distributed through RADF. There are two funding rounds each year - one held in September and March of each financial year. The 2009-2010 budget was fully expended and distributed $113,904.00 of total project costs into the regions arts sector. The Council’s RADF Liaison Officer held a position on the States RADF assessment committee to review the 2008-2009 RADF annual reports and the 2010-2011 bidding sheets across the State.
OUR PERFORMANCE

PARKS AND SPORTS FIELD MANAGEMENT PROGRAM

Overview of Services
Operation and Maintenance of:
- 58.5 hectares of grass in parks
- 47.3 hectares of grass in sporting fields
- 70.9 hectares of grass in open spaces.
- 10 hectares of grass in showgrounds
- 18 hectares of grass in special interest park and botanic park
- 43.3 hectares of urban roadside

Construction of Council approved civil infrastructure
- Redevelopment of Frogs Hollow sporting oval

Strategic Planning
- Development of Grass-cutting Level of Service Program.
- Work with FNQROC to develop Level of Service Benchmark
- Development of key leadership team

Performance
- Program expenditure within budget
- Maintenance program of 248 hectares parks, sporting fields, open spaces, special interest parks and botanic parks completed.
- Redevelopment of Frogs Hollow sporting oval completed.
- Parks and Open-space GIS layer/data base completed
- Development of training program for leadership team
- Management of P&NE component of post-code reports
- Continued to work with FNQROC to develop Park Asset LOS

PARKS ASSETS MAINTENANCE PROGRAM

Overview of Services
Operation and Maintenance of:
- 58 parks with assets across the region.
- 40 playgrounds across the region
- 4 skate parks
- 5 half basketball courts across region
- 1 full basketball courts
OUR PERFORMANCE

Construction of Council approved civil infrastructure
- Implementation of RLCIP Round 1 Project on Parks.
- Refurbishment of Parks and Assets within CCRC Capital Budget
- Completion of NDRAA funded works
- Redevelopment of Bingil Bay day-use area

Strategic Planning
- Development of CCRC Parks Asset Inspection Checklist.
- Work with FNQROC to develop Level of Service Benchmark

Performance
- Program expenditure within budget
- Maintenance program of parks assets completed.
- Survey of Bingil Bay completed and draft plans for day use area completed.
- Park upgrades completed at Cowley Beach, Morris Street (Tully).
- Shade cloth installed at 3 parks (southern)
- RLCIP Round 1 works completed at Rotary Park and Con O’Brien Park.
- 12 shelter sheds erected in northern parks (NDRAA)
- 650 mtrs of bollard fencing completed at Kurrimine Beach and Haddrell Park.

WALKING TRACK MANAGEMENT PROGRAM

Overview of Services
Operation and Maintenance of:
- 5.8 kilometres of bush walking tracks across region

Construction of Council approved civil infrastructure
- Refurbishment of walking tracks within CCRC Capital Budget
- Completion of NDRAA funded works on walking tracks

Strategic Planning
- Development of CCRC Walking Track Inspection Checklist.
- Negotiations with DERM regarding management of Licuala to Lacey Creek Walking Track.

Performance
- Program expenditure within budget
- Maintenance program of walking track assets completed.
- Replacement of diving platform at Mena Creek
- Removal and rendering safe bathing area at Camp Creek
- Refurbishment of 120 metres of walking track at Mena Creek
- 300 metres of walking track replaced on Kennedy Walking Track (NDRAA)
- 125 metres of walking track and board-walk replaced on Cutten Brothers Track (NDRAA)
- 275 metres of re-surfacing on Melaleuca Walking Track Cardwell.
- Management of Licuala to Lacey Creek Walking Track relinquished to DERM.
OUR PERFORMANCE

BUSHLAND RESERVE MANAGEMENT PROGRAM

Overview of Services

Operation and Maintenance of:
• 3750 hectares of Bushland Reserve across region
• Implementation of 26 Bushland Reserve Management Plans

Construction of Council approved civil infrastructure

Strategic Planning
• Development of 26 Bushland Reserve Management Plans for key sites.
• Development of Community Awareness Packages
• Implementation of program to reinstate traditional owner involvement at key reserves in Upper Murray/Warrami.

Performance
• Program expenditure within budget
• Maintenance program of Bushland Reserves completed.
• Development of 26 Bushland Reserve Management Plans
• 200 hours of traditional owner involvement in key reserves in Upper Murray/Warrami.

CCRC FIRE MANAGEMENT PROGRAM

Overview of Services

Operation and Maintenance of:
• Joint Control burns on key reserves
• Provision of fire-ready training for CCRC staff

Construction of Council approved civil infrastructure

Strategic Planning
• Development of Fire Management Plans for CCRC reserve areas at Cowley Beach, Kurrimine Beach, Cardwell, and Mourilyan Road.

Performance
• Program expenditure within budget
• Joint exercises carried out with DERM and RFS staff at Cardwell and Kurrimine Beach.
• 6 staff receive Level 1 & 2 Fire Ready Training.
• Draft Fire Management Plans prepared for CCRC reserve areas at Cowley Beach, Kurrimine Beach, Cardwell, and Mourilyan Road.
OUR PERFORMANCE

NURSERY MANAGEMENT PROGRAM

Overview of Services

Operation and Maintenance of:
• 2 full-scale production nurseries located in Tully and Innisfail
• Production of native seedlings for a range of projects
• Sale of native seedlings through nursery
• Implementation of Nursery Volunteer Program

Construction of Council approved civil infrastructure
• Construction of new depot office at Innisfail Nursery

Strategic Planning
• Development of draft infrastructure management plan and training plan for nurseries

Performance
• Program expenditure within budget
• Maintenance program of nurseries completed.
• Production of 130,000 seedlings and sale of 70,000 seedlings
• 5490 hours of volunteer time contributed to CCRC
• New depot constructed at Innisfail Nursery
• Innisfail Indoor Plant Nursery Incorporated into main Nursery.

COASTAL MANAGEMENT PROGRAM

Overview of Services

Operation and Maintenance of:
• 40.7 kilometres of beach adjacent to developed coastal villages
• 35 specific pedestrian/vehicle beach access points
• Implementation of community working bees
• Unlawful clearing of vegetation on foreshores

Construction of Council approved civil infrastructure
• Implementation of SEMPS by sand nourishment programs at South Mission Beach and Cardwell
• Beach monitoring programs implemented
• Implementation of Coast care projects at CCRC key locations
• Construction of vehicle beach access points
• Sand Catcher groyne at Cardwell to be installed

Strategic Planning
• Development of strategy for management of vehicles at Cowley Beach.
• Development of Community awareness material
OUR PERFORMANCE

Performance
- Program expenditure within budget
- Maintenance program of beaches completed.
- Undertaking vehicle monitoring program on Cowley Beach
- Undertaking Cowley Beach Community Survey
- Begin development of Draft “Cowley Beach Vehicle Management Plan”
- Beach monitoring (surveying) undertaken at South Mission Beach and Cardwell.
- 3700 tonnes sand to South Mission Beach and Cardwell as part of sand nourishment program
- Development of 2 “Information Brochures” for Cowley Beach.
- Planning and permits for catch groyne at Cardwell completed.
- 2 vehicle beach access points established at Cowley Beach and Wongaling Beach
- 36 incidences of unlawful clearing on foreshore investigated
- 22 working bees with 1260 hours of community involvement at Tully Heads, Mission Beach, Bingil Bay, Cowley Beach, Flying Fish Point.

RIVER MANAGEMENT PROGRAM

Overview of Services
Operation and Maintenance of:
- 14 kilometres of JSRIT & CSRIT assets

Construction of Council approved civil infrastructure
- 4 Ha of new revegetation on JSRIT & CSRIT sites

Strategic Planning

Performance
- Program expenditure within budget and within weather constraints
- Maintenance program of RIT sites completed
OUR PERFORMANCE

LAND MANAGEMENT PROGRAM

Overview of Services
Operation and Maintenance of:
- 12 hectares of revegetation sites
- Implementation of community working bees

Construction of Council approved civil infrastructure
- 3 hectares of revegetation under a range of externally funded programs
- 3 hectares of revegetation on private land
- 6 hectares of revegetation on CCRC reserves

Strategic Planning

Performance
- Program expenditure within budget
- Maintenance program of reveg sites on CCRC reserves completed.

PEST MANAGEMENT PROGRAM

Overview of Services
Operation and Maintenance of:
- Implementation of CCRC Pest Management Plan priorities
- Management of declared pests on 1500 hectares of CCRC reserve.
- Implementation of SIAM Weed and 4TW eradication programs
- Work with partners to develop Community Feral Pig Trapping Program

Construction of Council approved civil infrastructure

Strategic Planning
- Development of CCRC Pest Management Plan
- Development of Mapping to Guide Management of 1080 use
- Development of Community awareness material

Performance
- Program expenditure within budget
- Maintenance program of declared pests on CCRC reserves completed.
- Development of CCRC Pest Management Plan begins
- Public engagement through 2 x shows and 2 x weedbuster events. Additional 670 hours of community engagement throughout year.
- Worked with Biosecurity QLD and TerrainNRM to develop Mapping and guidelines to govern use of 1080 within CCRC region.
- Worked with partners to develop and implement Community Feral Pig Trapping Program
NRM COMMUNITY ENGAGEMENT PROGRAM

Overview of Services

Operation and Maintenance of:

- Support to Tully and Innisfail schools clusters for environmental education
- Delivery of extension service to residents and landholders around vegetation and weed management
- Information displays at Tully and Innisfail shows
- Community tree planting days in conjunction with partners
- 2 Community Quik Spray hire units
- Tree giveaway program to replace trees for ratepayers program

Construction of Council approved civil infrastructure

- 5 Ha Coastal reserves rehabilitation completed with schools and community groups
- 3 days working with community groups on scenic amenity type projects

Strategic Planning

- Development of Community awareness material

Performance

- Program expenditure within budget
- Public engagement through 2 x shows
- 8 visits to schools undertaking environmental education programs and tree planting activities
- Additional 670 hours of community engagement throughout year
- Cooperative partnerships with 1 NRM bodies, 9 community groups, 4 Government agencies and Tully and Innisfail Schools Clusters.
- 4 x tree giveaway programs run from nurseries
OUR PERFORMANCE

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 & reporting, financial modelling, performance reporting and review

Asset Management Program
Provides strategic asset management planning, service level management, priority infrastructure growth planning and geographic information system 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 the Council's 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 & bikelanes, 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.
OUR PERFORMANCE

Works Productivity and 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
Continual monitoring and review of internal systems and processes
Monitoring of operational expenditure levels and detailed capital works costings

Asset Management Program

Overview of Services
Asset Management Planning
GIS Management
Priority Infrastructure Plans
Service Level Management

Performance
Development of 13 core asset management plans which cover all councils asset classes commenced in November 2009. A target completion date of December 2010 is being targeted. Advanced plans will commence in 2011 and will target a completion date of June 2012. Asset classes include

Detailed capital works project models have been developed for all asset classes as part of the Asset Management Plan process. The core level models have a 10 year planning horizon, which will be extended to 20+ years during 2010-12.

GIS services continued developing emergency response models, asset location maps and analytical views of spatial data. Numerous asset specific projects commenced to improve the mapped environment for roads, marine facilities and footpaths.

New condition monitoring processes where engaged and are being trialled and refined. An example is the introduction of the ARRB Roughometer system to measure road roughness. Further assessment processes and technical condition monitoring techniques were also developed through the year, with several planned for implementation during 2010-11.
OUR PERFORMANCE

Engineering Services Program

Overview of Services
- Support & Technical Advice
- Survey, Design & Drafting
- Project Management
- Infrastructure Management, Planning & Studies
- Sub-Divisional Operational Works Review
- Budget Preparation & Monitoring
- Flood Warning & Awareness Systems

Performance
- Program Expenditure was within budget
- Project management commenced in relation to the Innisfail Water Treatment Plant upgrade and the Sewerage Treatment Plant
- Project Management and contract administration of the Theodore Street Pensioner Units.
- Supervision and project management in relation to the replacement of Jubilee Bridge
- The Design program is on target and has been developed in accordance with the CCRC Future Works Program.

Fleet and Plant Program

Overview of Services
Operation & Maintenance of:
- 71 Heavy Plant Fleet
- 120 Light Plant Fleet
- 4 Depots

Plant replacement program undertook to replace 38 light vehicles, 9 heavy vehicles and numerous miscellaneous and small plant.

Performance
Overhaul of the Innisfail depot’s mechanical workshop 5 tonne overhead gantry, was carried out after 25 years of service. An inspection by a certified engineer was conducted and recommended improvements to the electrical and mechanical systems were implemented to ensure the gantry conformed to current Australian Standards, was mechanically sound and able to continue working safely until the next inspection date in 2020. The gantry rated very well due to minimal wear for its age and the yearly maintenance program over the last 25 years.
Our Performance

Upgrade of Innisfail depot wash down bay oil separator system was installed. The upgrade included:
- Installation of a new high volume diaphragm pump
- New 5,000 litre/hour stainless steel oil separator to replace old VGS 1,200 litre/hour unit
- X2 control panel with high level alarm to replace old controller and alarm system
- Installation of a first flush box
- Refurbished diversion valve
- Refurbished demand valve

First stage upgrade of the waste oil drainage system and vehicle wash down bay at the Tully depot was also completed. This upgrade included installation of new box drains in the mechanical workshop, a waste oil interceptor pit, and pump, an oil/water separator and a 3000 litre holding tank.

Transport Program

Overview of Services
Operation & Maintenance of:
- 1,169km of Council Roads
- 64.8 km of Footpaths and Cycleways
- 308 Bridges & Major Culvert

Construction of Council approved civil infrastructure

Performance

Disaster Management
- Approval was obtained for the restoration of assets associated with the NDRRA event “Queensland Monsoonal Flooding and Tropical Cyclones Charlotte and Ellie, January-February 2009”. This provided subsidy of $6.1 million to restore affected assets with work to be completed by June 2011. Major projects include Tully Gorge Embankment Collapse, Sammut Road Bridge and Road works and King Road.
- All works associated with the “Queensland Monsoonal Flooding February - March 2008” event for the former Johnstone and Cardwell Shires was completed within budget.
- Submissions are underway to apply for subsidy for the “Queensland Monsoonal Flooding and Tropical Cyclones Olga, Neville, Ului and Paul, January to April 2010”. Preliminary work indicates that approximately $7m of asset restoration work needs to be completed.
OUR PERFORMANCE

SEALED ROAD REHABILITATION

- 25 km of roads were resealed throughout the region as part of the 2009/2010 Roads Reseal Program.
- On Cardier Road, Wangan intersections were stabilised, pavement failures repaired and a 2 coat seal applied.
- Sections of Tully Gorge Road were also stabilised and resealed.
- Major works in Tully encompassing Hort, Richardson and Still Streets were stabilised and then asphalt seals applied. Works commenced late in the financial year due to wet weather delays and the availability of the stabiliser but were completed early July 2010. Funding for Richardson Street was through the Roads to Recovery Program.

SEALED ROAD IMPROVEMENTS

- Federal funding from the Roads to Recovery Program was applied to the rehabilitation and widening of Lawrence Road, Wangan. The existing asphalt was removed with an additional 50mm of pavement material added and cement stabilised. The road was also widened to 8.5m and resealed.
- Extensive work was undertaken at the Grace/Owen Street, Innisfail intersection to alleviate visibility problems at the crest of a hill. Works included lowering the intersection approximately 600mm and applying an asphalt seal. Traffic improvement devices are to be installed in 2010/2011.
- In Alice Street the bitumen pavement was widened to allow for a bike lane and parking in vicinity of Good Counsel Primary School/College. The work was completed with asphalt surfacing.
- Intersecting roads, Auburn and Rita Streets at East Innisfail, were widened, then a 2 coat seal applied. A total of approximately 405m of kerb & channeling was laid on both sides of the roads.
- At Fallon Road, Garradunga high shoulders were removed and the road widened out to 8m. Turf was laid to prevent further scouring on drains.
- Extensive works were undertaken at East Feluga Road to rehabilitate and widen the pavement area for a length of approximate 350m. Further rehabilitation work is expected to be undertaken on this road in 2010/2011.
- Works commenced on the Cutten Street/Alexander drive intersection with completion to be in 2010/11.
OUR PERFORMANCE

- Works on Stage 3 of Conch Street, Mission Beach also commenced. The road was widened to 9.5m with a 2 coast seal applied. Underground drainage was constructed together with kerb and channelling from the end of the new works to Nonda Street. Minor works to complete this project will be completed in 2010/11.

UNSEALED ROADS

- 3 major projects were completed to upgrade unsealed roads to a seal standard. These were at Kirk Road, Houston/King Road and Bluff Road.
- A total of 2.3km of gravel road has now been sealed.
- Work to rehabilitate the floodways at Blackman/Outstations roads to allow access through after flood events was also completed.

ROAD ANCILLIARIES

- Following the amalgamation a number of signs within the region required changes to reflect the new Regional Council logos and name. This project was completed in 2009/2010.
- A number of projects were undertaken with Queensland Rail and include street lighting at Garradunga Rd and Aerodrome Rd and a program is currently underway to upgrade signage and delineation at Queensland Rail level crossings.
- Works were also completed in conjunction with the Innisfail State College and Department Transport for the erection of safety fencing at the approach to Geraldton Bridge (school side). With the commencement of Innisfail State College, funds were allocated to improve the crossovers at the roundabout at the entrance of Geraldton Bridge to ensure a safe environment for the increased pedestrian traffic walking to and from the school.
OUR PERFORMANCE

BRIDGES

- This year saw the closure of Jubilee Bridge, Innisfail after continual structural testing with pile liner purchased in preparation for the bridge replacement. Tenders were called for the construction of the new bridge and associated roadworks, with the successful tender being awarded to BMD Albem. The new bridge will be completed in 2010/2011.
- Extensive work was carried out replacing armco culverts on Jaffa Rd, El Arish together with applying a bitumen seal
- The rehabilitation of Schumann Bridge and Tuckers Bridge near Tully was also completed. Works entailed replacing decks, headstocks and girders (Schumann Bridge)
- Works were completed on Blackman & Outstation Roads, Warrami rehabilitating floodways. This is the continuation of works commenced in 2008/2009
- Wheatley Road Bridge works commenced with additional work programmed to be undertaken in 2010/11. It is planned to replace the bridge to dual lane access with a cycleway.

FOOTPATHS & CYCLEWAYS

Major projects undertaken this year include:

- The previous decomposed granite path on River Avenue, Innisfail was upgraded with an asphalt surface and guard rails installed. In conjunction with this project, the path at Coronation Drive was also upgraded with work being completed in early July 2010.
- A new asphalt path was also constructed at Lyons Road through to Belvedere Avenue to provide a safe walkway along the main thoroughfare to Sam Brischetto Park.
- The construction of a shared pathway along the Tully-Mission Beach Road to connect Marc Park to Wongaling Beach was a major project for this year. Footbridges and paths were constructed with further works continuing to 2010/2011. The project will be funded by a contribution of $361,980 from the Regional and Local Community Infrastructure Program (RLCIP).
- Smaller projects include the construction of a footpath from the Warrina Lakes Residential Village entrance (Foxtail Ave) to Ernest Street, Innisfail and the asphaltling of the footpaths on each side of the road at Goondi Hill from the rail crossing to the Showgrounds.
OUR PERFORMANCE

PUBLIC TRANSPORT

- A safe turnaround was erected on the school bus route at Innisfail Japoon Road with funding assistance by Dept Transport and Main Roads.
- Continual upgrading of Bus Shelters within the Northern area occurred in line with the Disability Discrimination Act 1992. This work will continue until December 2012 with funding assistance received from the Department Transport & Main Roads under the Bus Stop financial Assistance Program.
- Bus Stops have been erected in the South area at Wongaling Beach School and various other locations with funding assistance received under the Transport Infrastructure Development Scheme.

Drainage Program

Overview of Services
Operation & Maintenance of:
- 85.3 km of Drainage Pipes
- 2,241 Drainage Pits

Construction of Council approved civil infrastructure

Performance
- Dalrymple Esplanade Floodgates were completed
- The drainage problem at Cooma Street, Mourilyan was alleviated with the assistance of funding received through the Regional and Local Community Infrastructure Program (RLCIP) program
- Continual problems at St Alban Street, Cardwell were rectified with significant amounts of drainage works undertaken. Further kerb and channelling works will be undertaken in 2010/11 as part of the Transport Program.
**OUR PERFORMANCE**

**Marine Facilities Program**

**Overview of Services**
Operation & Maintenance of: -
- 3 Seawalls
- 9 Jetties & Pontoons
- 3 Boat Ramps (owned)
- 14 Boat Ramps (managed)

Construction of Council approved civil infrastructure

**Performance**
- The Flying Fish Point Boat Ramp upgrade was completed with funding being sourced by the Department Transport.
- Planning on the remediation of Flying Fish Point Seawall continued with work expected to commence in 2010/2011
- Continual maintenance of jetties, wharves and ramps has continued according to maintenance programs and in conjunction with Department Transport.

**Water Program**

**Overview of Services**
Water Supply Management and Reporting
Water Network Monitoring
Water Pressure & Leak Control
Operation & 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
OUR PERFORMANCE

Performance

- Water Supply Scheme Management and Reporting
- Program Expenditure was within budget
- **5,649** megalitres of drinking water supplied
- **1,525** Properties connected per 100km mains employed
- **454** Kilolitres supplied per connection
- $12 million subsidy secured for the Innisfail Water Treatment Plant Upgrade with construction planned to commence in 2010/2011
- Water reticulation main replacements occurred throughout the Region. The North area completed projects include Owen Street, Jackson Road, Radlof Street, Kohn Road, Wewak Street, Ashford St and Innisfail –Japoon Road, Sundown Rd and the commencement of Maria Street, Flying Fish Point. Southern area main replacements include Merryburn Drive, Writ Lane and Kennedy Creek Road. A total of 4.125 km of mains have been replaced in 2009/2010.
- 2 E-coli sampling units purchased to ensure continued water quality within the region.
- Bulk Supply Flow meters installed at Bulgun, Boulder and Meunga Creek intakes to ensure optimum water monitoring efficiencies
- Continued progress working with AEC Group Limited in establishing water pricing policies.
OUR PERFORMANCE

Sewerage Program

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

Operation & Maintenance of:
- **6,661** Connections
- **214.9** km Gravity and Pressure Mains
- **52** Pump Stations
- **201** Trade Waste Generators
- Installation and replacement of new and existing sewerage infrastructure

Performance
- Program Expenditure was within budget
- 3,235 Megalitres of waste water treated
- 3,099 Properties connected per 100km of main
- 100% Compliance with sewage effluent standards for BOD
- 100% Compliance with sewage effluent standards for Suspended Solids
- $26.7 million subsidy secured for the Innisfail Sewerage Treatment Plant Upgrade with construction planned to commence in 2010/2011
- $1.7 million subsidy secured for the Tully Sewerage Scheme Upgrade with planning and environmental approvals in progress
- Cardwell Sewerage Scheme planning, design and liaison with environmental agencies is continuing.
- Significant upgrades were undertaken to both the Innisfail and Tully SCADA systems with a CCTV video camera purchased to assist in determining the condition of underground lines.
- A number of generators and generator covers were replaced which highlighted the need to implement a generator replacement program to be implement in 2010/11
- Approximately $230k was spent on the renewal and rehabilitation of sewer mains and manholes in the Innisfail Sewerage Scheme including the emergent repair of collapsed lines at Coronation Drive, Anthony Street and Howe Street
- Continued progress working with AEC Group Limited in establishing sewerage pricing policies
OUR PERFORMANCE

Planning and 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. Development of Planning Scheme Documents to guide future Land Use in the Region

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 160 Development Applications
- Assessment of 32 Reconfiguration of Lot applications with a potential outcome of 153 lots.
- Assessment of 513 Building Applications with a value of $75,134,108 including 125 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
OUR PERFORMANCE

- Local Law enforcement
- Parking infringement notices
- Overgrown allotment/rat harbourage 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, (35 cases) and Tully outbreak March-May 2010 (15 cases) 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
OUR PERFORMANCE

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.
- Develop action plan to reduce our greenhouse gases and provide opportunities for financial savings to Council.
- Participation in “Earth Hour” – March 2010.

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

Completed capping and remediation of Goondi Bend landfill after acceptance of Innisfail’s debris materials post Tropical Cyclone Larry, ($2.4M project) 50% funded by NDRRA.

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 statement of comprehensive income, statement of financial position, statement of changes in equity, statement of cash flows, and explanatory notes, which are contained in the annual report.

Information about the income statement

Total income for the 12 month period was $73,786,746. This income was received from the sources set out below. Of the $74 million total $7,390,407 was received only to be spent on capital items ie. Assets.

Total expenditure for the year for operating purposes was $67,008,743. The expenditure was incurred for the following functions:
Our Financials

The expenditure incurred was of the following types:

### Operating Expenditure By Type

- **Depreciation**: $18,484,092
- **Finance costs**: $3,505,354
- **Materials and services**: $25,898,915
- **Employee benefits**: $19,120,382

#### 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 statement of comprehensive income council also spent $14,022,399 during the period on new property, plant and equipment and repaying loans. This type of expenditure referred to as “capital”, appears as an addition to what council owns on the balance sheet.

### Payments for Property, Plant & Equipment & Loans

- **Land & improvements**: $0.15m
- **Buildings**: $2.70m
- **Restoration assets**: $0.75m
- **Plant & equipment**: $3.42m
- **Roads, drainage & bridges**: $4.48m
- **Water**: $1.11m
- **Sewerage**: $0.49m
- **Other assets**: $0.57m
- **Repayments on loans**: $0.35m
Our Financials

During the period of reporting from 01 July 2009 to 30 June 2010 the council’s net asset value increased by $30,214,832, however during this time a revaluation was carried out on part of council’s non current assets which resulted in a net asset increase of $23,657,207 credited to the revaluation reserve. After adjusting for the asset revaluation council’s net position has increased by $6,557,625 which is equivalent to the surplus for the period in the statement of comprehensive income.

The difference in the major asset and liability categories is shown below:
Financial Statements for the year
ended 30 June 2010
Our Financials

Cassowary Coast Regional Council
Financial statements
For the year ended 30 June 2010

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Statement of Changes in Equity
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2 Analysis of results by function
3 Revenue analysis
4 Grants, subsidies, contributions and donations
5 Employee benefits
6 Materials and services
7 Finance costs
8 Depreciation and amortisation
9 Capital expenses
10 Cash and cash equivalents
11 Trade and other receivables
12 Inventories
13 Gain on restructure of local government
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15 Intangible assets
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17 Borrowings
18 Provisions
19 Shire Capital
20 Asset revaluation surplus
21 Reserves
22 Commitments for expenditure
23 Contingent liabilities
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27 Events after the reporting period
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# Our Financials

## Cassowary Coast Regional Council
### Statement of Comprehensive Income
For the year ended 30 June 2010

<table>
<thead>
<tr>
<th>Income</th>
<th>Note</th>
<th>2010</th>
<th>15.5 months: 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recurrent revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rates, levies and charges</td>
<td>3(a)</td>
<td>46,364,681</td>
<td>43,915,856</td>
</tr>
<tr>
<td>Fees and charges</td>
<td>3(b)</td>
<td>2,964,266</td>
<td>3,887,493</td>
</tr>
<tr>
<td>Rental income</td>
<td>3(c)</td>
<td>541,542</td>
<td>972,751</td>
</tr>
<tr>
<td>Interest received</td>
<td>3(d)</td>
<td>2,066,116</td>
<td>2,422,126</td>
</tr>
<tr>
<td>Sales revenue</td>
<td>3(e)</td>
<td>770,701</td>
<td>773,222</td>
</tr>
<tr>
<td>Other income</td>
<td>3(f)</td>
<td>1,069,837</td>
<td>1,607,775</td>
</tr>
<tr>
<td>Grants, subsidies, contributions and donations</td>
<td>4(a)</td>
<td>12,622,174</td>
<td>17,423,175</td>
</tr>
<tr>
<td>Total revenue</td>
<td></td>
<td>66,386,339</td>
<td>71,002,397</td>
</tr>
<tr>
<td>Capital revenue</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants, subsidies, contributions and donations</td>
<td>4(b)</td>
<td>7,390,407</td>
<td>14,318,446</td>
</tr>
<tr>
<td>Total revenue</td>
<td></td>
<td>73,776,746</td>
<td>85,320,842</td>
</tr>
</tbody>
</table>

### Gain on Restructure of local government
- Assets and liabilities transferred from abolished Councils: 433,421,287
- Adjustments due to accounting policy alignment: 72,184,427

### Total Income
- Total: 73,776,746

## Expenses
### Recurrent expenses
- Employee benefits: (19,120,382) / (21,557,143)
- Materials and services: (25,886,915) / (37,082,363)
- Finance costs: (3,505,354) / (1,487,836)
- Depreciation and amortisation: (18,484,092) / (17,782,678)

### Capital expenses
- (220,378) / (132,236)

### Total expenses
- (87,229,121) / (78,042,277)

### Net operating surplus
- 6,557,025  /  612,864,279

## Other comprehensive income
- Increase / (decrease) in asset revaluation surplus: 23,657,207 / 242,096,666

### Total other comprehensive income for the year
- 23,657,207 / 242,096,666

### Total comprehensive income for the year
- 30,214,832 / 754,960,945

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

Cassowary Coast Regional Council
Statement of Financial Position
as at 30 June 2010

<table>
<thead>
<tr>
<th>Note</th>
<th>2010</th>
<th>15.5 months: 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>10</td>
<td>40,782,885</td>
</tr>
<tr>
<td>Trade and other receivables</td>
<td>11</td>
<td>7,982,650</td>
</tr>
<tr>
<td>Inventories</td>
<td>12</td>
<td>1,083,410</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td></td>
<td>49,848,945</td>
</tr>
<tr>
<td><strong>Non-current assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property, plant and equipment</td>
<td>14</td>
<td>770,167,581</td>
</tr>
<tr>
<td>Intangible assets</td>
<td>15</td>
<td>50,064</td>
</tr>
<tr>
<td><strong>Total non-current assets</strong></td>
<td></td>
<td>770,217,645</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td></td>
<td>820,066,590</td>
</tr>
<tr>
<td><strong>Current liabilities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trade and other payables</td>
<td>16</td>
<td>7,129,699</td>
</tr>
<tr>
<td>Borrowings</td>
<td>17</td>
<td>2,298,625</td>
</tr>
<tr>
<td>Provisions</td>
<td>18</td>
<td>2,216,169</td>
</tr>
<tr>
<td><strong>Total current liabilities</strong></td>
<td></td>
<td>11,644,494</td>
</tr>
<tr>
<td><strong>Non-current liabilities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trade and other payables</td>
<td>16</td>
<td>1,650,229</td>
</tr>
<tr>
<td>Borrowings</td>
<td>17</td>
<td>17,823,996</td>
</tr>
<tr>
<td>Provisions</td>
<td>18</td>
<td>3,772,094</td>
</tr>
<tr>
<td><strong>Total non-current liabilities</strong></td>
<td></td>
<td>23,246,319</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td></td>
<td>34,890,813</td>
</tr>
<tr>
<td><strong>Net community assets</strong></td>
<td></td>
<td>785,175,777</td>
</tr>
<tr>
<td><strong>Community equity</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Asset revaluation surplus</td>
<td>20</td>
<td>255,753,873</td>
</tr>
<tr>
<td>Retained surplus/(deficiency)</td>
<td>19</td>
<td>486,877,225</td>
</tr>
<tr>
<td>Reserves</td>
<td>21</td>
<td>32,544,679</td>
</tr>
<tr>
<td><strong>Total community equity</strong></td>
<td></td>
<td>785,175,777</td>
</tr>
</tbody>
</table>

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

Statement of Changes in Equity
For the year ended 30 June 2010

<table>
<thead>
<tr>
<th>Note</th>
<th>Asset revaluation surplus</th>
<th>Retained Surplus</th>
<th>Capital and Reserves</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Balance as at 1 July 2009</td>
<td>242,096,666</td>
<td>497,778,384</td>
<td>25,085,895</td>
<td>754,960,945</td>
</tr>
<tr>
<td>Net operating surplus</td>
<td>-</td>
<td>6,557,625</td>
<td>-</td>
<td>6,557,625</td>
</tr>
<tr>
<td>Other comprehensive income for the year</td>
<td>23,657,207</td>
<td>-</td>
<td>-</td>
<td>23,657,207</td>
</tr>
<tr>
<td>Increase / (decrease) in asset revaluation surplus</td>
<td>23,657,207</td>
<td>-</td>
<td>-</td>
<td>23,657,207</td>
</tr>
<tr>
<td>Total comprehensive income for the year</td>
<td>23,657,207</td>
<td>6,557,625</td>
<td>-</td>
<td>30,214,832</td>
</tr>
<tr>
<td>Transfers to and from reserves</td>
<td>-</td>
<td>(12,665,554)</td>
<td>12,665,554</td>
<td>-</td>
</tr>
<tr>
<td>Transfers to other reserves</td>
<td>-</td>
<td>5,206,770</td>
<td>(5,206,770)</td>
<td>-</td>
</tr>
<tr>
<td>Transfers from other reserves</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total transfers to and from reserves</td>
<td>-</td>
<td>(7,458,784)</td>
<td>7,458,784</td>
<td>-</td>
</tr>
<tr>
<td>Balance as at 30 June 2010</td>
<td>265,753,873</td>
<td>466,977,225</td>
<td>32,544,679</td>
<td>785,215,777</td>
</tr>
<tr>
<td>Balance as at 15 March 2008</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net operating surplus</td>
<td>-</td>
<td>512,864,279</td>
<td>-</td>
<td>512,864,279</td>
</tr>
<tr>
<td>Other comprehensive income for the year</td>
<td>242,096,666</td>
<td>-</td>
<td>-</td>
<td>242,096,666</td>
</tr>
<tr>
<td>Increase / (decrease) in asset revaluation surplus</td>
<td>242,096,666</td>
<td>512,864,279</td>
<td>-</td>
<td>754,960,945</td>
</tr>
<tr>
<td>Total comprehensive income for the year</td>
<td>242,096,666</td>
<td>512,864,279</td>
<td>-</td>
<td>754,960,945</td>
</tr>
<tr>
<td>Transfers to and from reserves</td>
<td>-</td>
<td>(45,627,187)</td>
<td>45,627,187</td>
<td>-</td>
</tr>
<tr>
<td>Transfers to other reserves</td>
<td>-</td>
<td>20,541,292</td>
<td>(20,541,292)</td>
<td>-</td>
</tr>
<tr>
<td>Transfers from other reserves</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total transfers to and from reserves</td>
<td>-</td>
<td>(25,085,895)</td>
<td>25,085,895</td>
<td>-</td>
</tr>
<tr>
<td>Balance as at 30 June 2009</td>
<td>242,096,666</td>
<td>487,778,384</td>
<td>25,085,895</td>
<td>754,960,945</td>
</tr>
</tbody>
</table>

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

Cassowary Coast Regional Council

Statement of Cash Flows

For the year ended 30 June 2010

<table>
<thead>
<tr>
<th>Note</th>
<th>Council</th>
<th>2010</th>
<th>15.5 months:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

**Cash flows from operating activities**

- **Receipts from customers**: 51,731,151
- **Payments to suppliers and employees**: (44,251,331)
- **Interest received**: 2,056,116
- **Rental income**: 541,542
- **Non capital grants and contributions**: 12,622,174
- **Borrowing costs**: (1,406,980)

**Net cash inflow (outflow) from operating activities**: 26,219,692

**Cash flows from investing activities**

- **Payments for property, plant and equipment**: (17,020,264)
- **Payments for intangible assets**: -
- **Proceeds from sale of property plant and equipment**: 607,807
- **Grants, subsidies, contributions and donations**: 6,370,351

**Net cash inflow (outflow) from investing activities**: (10,042,106)

**Cash flows from financing activities**

- **Proceeds from borrowings**: -
- **Repayment of borrowings**: (346,643)

**Net cash inflow (outflow) from financing activities**: (346,643)

**Net increase (decrease) in cash held**: 10,903,943

**Cash at beginning of the financial year**: 29,878,942
**Cash flow arising from restructure of local government**: -

**Cash at end of the financial year**: 40,782,885

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

Cassowary Coast Regional Council
Notes to the financial statements
For the year ended 30 June 2010

1 Significant accounting policies

1.A Basis of preparation

These general purpose financial statements for the period 1 July 2009 to 30 June 2010 have been prepared in accordance with Australian Accounting Standards and comply with the requirements of the Local Government Act 1993 and the Local Government Finance Standard 2005.

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 (Council) was formed on 15 March 2008 as a consequence of the amalgamation of Cardwell and Johnstone Shire Councils and the Mission Beach Marine Facilities Joint Board.

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 on the changeover date.

Pursuant to Section 159YQ of the Local Government Act 1993 and Sections 26 and 36 of the Local Government Reform Implementation Regulation 2008, financial statements for 2008-09 were prepared for the period 15 March 2008 to 30 June 2009. The 2009-10 financial year is from 1 July 2009 to 30 June 2010.

Assets and liabilities of the former Councils and Joint Board were 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 comparative figures of the Statement of Comprehensive Income and Note 13.

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 the former councils and Joint Board as at 15 March 2008. These accounting policy alignment adjustments are shown in the comparative figures of the Statement of Comprehensive Income and in Note 13.

These financial statements have been prepared on an accruals basis under the historical cost convention except for the revaluation of certain non-current assets.

1.B Statement of compliance

These general purpose financial statements comply with all accounting standards and interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to Council's operations and effective for the current reporting period. 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, these financial statements do not comply with IFRS. The main impacts are the offsetting of revaluation and impairment gains and losses within a class of assets, and the timing of the recognition of non-reciprocal grant revenue, and 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 Constitution

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

1.D Date of authorisation

The financial statements were authorised for issue on the date they were submitted to the delegate of the Auditor-General for final signature. This is the date the management certificate is signed.
Our Financials

Cassowary Coast Regional Council
Notes to the financial statements
For the year ended 30 June 2010

1.E Currency

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

1.F Adoption of new and revised Accounting Standards

In the current year, Council adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASSB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has resulted in the following changes to Council’s accounting policies:

Presentation of Financial Statements (AASB 101, Presentation of Financial Statements, AASB 2007-8 Amendments to Australian Accounting Standards arising from AASB 101, AASB 2007-10 Further Amendments to Australian Accounting Standards arising from AASB 101)

The revised Standard and Amending Pronouncements do not affect any of the amounts presented in the financial statements, but have changed the disclosures made in the financial statements. The change in terminology in the revised AASB 101 has resulted in the Balance Sheet being renamed the Statement of Financial Position, and the Cash Flow Statement being renamed the Statement of Cash Flows. The former Income Statement has been replaced with a single Statement of Comprehensive Income. In line with the new concept of “comprehensive income” the bottom of the Statement contains other Comprehensive Income that was previously included in the Statement of Changes in Equity.

At the date of authorisation of the financial statements, the Standards and Interpretations listed below were in issue but not yet effective.

<table>
<thead>
<tr>
<th>Interpretation/Standard</th>
<th>Effective for annual report periods beginning on or after</th>
</tr>
</thead>
<tbody>
<tr>
<td>AASB 9 Financial Instruments (December 2009)</td>
<td>1 January 2013</td>
</tr>
<tr>
<td>AASB 124 Related Party Disclosures (December 2009)</td>
<td>1 January 2011</td>
</tr>
<tr>
<td>2009-5 Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project (May 2009)</td>
<td>1 January 2010</td>
</tr>
<tr>
<td>2009-8 Group Cash-settled Share-based Payment Transactions (July 2009)</td>
<td>1 January 2010</td>
</tr>
<tr>
<td>2009-9 Additional Exemptions for First-time Adopters (September 2009)</td>
<td>1 January 2010</td>
</tr>
<tr>
<td>2009-10 Classification of Rights Issues (October 2009)</td>
<td>1 January 2013</td>
</tr>
<tr>
<td>2009-11 Amendments to Australian Accounting Standards arising from AASB 9 (December 2009)</td>
<td>1 January 2013</td>
</tr>
<tr>
<td>2009-12 Amendments to Australian Accounting Standards in relation to AASB 8 Operating Segments (December 2009)</td>
<td>1 January 2011</td>
</tr>
<tr>
<td>2009-13 Amendments to AAS arising from Interpretation 19 (December 2009)</td>
<td>1 July 2010</td>
</tr>
<tr>
<td>2009-14 Amendments to Australian Interpretation – Prepayments of a Minimum Funding Requirement (Interpretation 14) (December 2009)</td>
<td>1 January 2011</td>
</tr>
<tr>
<td>Interpretation 19 Extinguishing Financial Liabilities with Equity Instruments (December 2009)</td>
<td>1 July 2010</td>
</tr>
</tbody>
</table>

Management have yet to assess the impact that AASB 9 Financial Instruments and 2009-11 Amendments to Australian Accounting Standards arising from AASB 9 is likely to have on the financial statements of Council as it is anticipated that further amendments will occur. Council does not expect to implement the amendments prior to the adoption date of 1 January 2013.
Cassowary Coast Regional Council
Notes to the financial statements
For the year ended 30 June 2010

2009-5 Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project includes amendments to AASB 117 Leases which revise the criteria for classification of leases involving land and buildings. Council will be required to reassess the classification of the land components of all unexpired leases that Council has entered into as at 1 July 2010, on the basis of the information existing at the inception of the relevant lease. If any such leases are reclassified to become finance leases, retrospective accounting adjustments will be processed as far as practicable.

Initial application of the other Standards/Interpretations in issue but not yet effective is not expected to have any material impact on Council’s financial statements.

1.G Critical accounting judgements and key sources of estimation uncertainty

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

Judgements, estimates and assumptions that have a potential significant effect are outlined in the following financial statement notes:
- Valuation of property, plant and equipment - Note 1.N and Note 14
- Impairment of property, plant and equipment - Note 1.P and Note 9
- Provisions - Note 1.S and 1.T and Note 18
- Contingencies - Note 23.

1.H Rates, levies, grants and other revenue

Rates, levies, grants and other revenue are recognised as revenue on receipt of funds or earlier upon unconditional entitlement to the funds.

Rates and levies
Where rates monies are received prior to the commencement of the rating/levying period, the amount is recognised as revenue in the period in which they are received.

Grants and subsidies
Grants, subsidies and contributions that are non-reciprocal in nature are recognised as revenue in the year in which Council obtains control over them. An equivalent amount is placed in a reserve until the funds are expended.

Where grants are received that are reciprocal in nature, revenue is recognised over the term of the funding arrangements. Council does not currently have any reciprocal grants.

Non-cash contributions
Non-cash contributions with a value in excess of the recognition thresholds, are recognised as revenue and as non-current assets. Non-cash contributions below the thresholds are recorded as revenue and expenses.

Rental income
Rental revenue from investment and other property is recognised as income on a periodic straight line basis over the lease term.

Interest
Interest received from term deposits is accrued over the term of the investment.
Cassowary Coast Regional Council  
Notes to the financial statements  
For the year ended 30 June 2010

1.1 Financial assets and financial liabilities

Council recognises a financial asset or a financial liability in its Statement of Financial Position when, and only when, Council becomes a party to the contractual provisions of the instrument.

Cassowary Coast Regional Council has categorised and measured the financial assets and financial liabilities held at balance date as follows:

**Financial assets**
- Cash and cash equivalents (Note 1.J)
- Receivables - measured at amortised cost (Note 1.K)

**Financial liabilities**
- Payables - measured at amortised cost (Note 1.R)
- Borrowings - measured at amortised cost (Note 1.T)

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

The fair value of financial instruments is determined as follows:

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 17 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 trade receivables approximates the amortised cost less any impairment. The fair value of payables approximates the amortised cost.

Cassowary Coast Regional Council does not recognise financial assets or financial liabilities at fair value in the Statement of Financial Position.

All other disclosures relating to the measurement and financial risk management of financial instruments are included in Note 28.

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.K Receivables

Trade receivables are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase price / contract price. 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 for impairment. The loss is recognised in finance costs. The amount of the impairment is the difference between the asset’s carrying amount and the present value of the estimated cash flows discounted at the effective interest rate.

All known bad debts were written-off at 30 June. Subsequent recoveries of amounts previously written off in the same period are recognised as finance costs in the Statement of Comprehensive Income. If an amount is recovered in a subsequent period it is recognised as revenue.

Because Council has the power to sell an owner’s property to recover outstanding rate debts, Council does not impair any rate receivables.
Cassowary Coast Regional Council
Notes to the financial statements
For the year ended 30 June 2010

1.1 Inventories

Stores and raw materials held for resale 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 weighted average cost, adjusted, when applicable, for any loss of service potential.

1.2 Land held for resale

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

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

1.3 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 $6,000 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
- Other plant and equipment
- Road, drainage and bridge network
- Water
- Sewerage
- Restoration assets
- Other infrastructure assets
- Work in progress

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.

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.

Capital and operating expenditure

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.
Our Financials

Cassowary Coast Regional Council  
Notes to the financial statements  
For the year ended 30 June 2010

Valuation
Land and improvements, buildings, 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 appropriate class of the asset revaluation surplus, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus 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 14.

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.

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.

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.

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.

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 14.

Land Under Roads
Land under the road network within the Council area that has been dedicated and opened for public use under the Land Act 1994 or the Land Title Act 1994 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.
Our Financials

Cassowary Coast Regional Council
Notes to the financial statements
For the year ended 30 June 2010

1.0 Intangible assets

Intangible assets with a cost or other value exceeding $5000 are recognised as intangible assets in the financial statements, items with a lesser value being expensed.

Expenditure on research activities relating to internally-generated intangible assets is recognised as an expense in the period in which it is incurred.

Costs associated with the development of computer software are capitalised and are amortised on a straight-line basis over the period of expected benefit to Council.

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.

1.1 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 recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

An impairment loss is recognised immediately in the Statement of Comprehensive Income, 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 surplus 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 surplus increase.

1.2 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.

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.

1.3 Payables

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.
Our Financials

Cassowary Coast Regional Council
Notes to the financial statements
For the year ended 30 June 2010

1.5 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 paid in the next twelve months the liability is treated as a current liability. Otherwise the liability is treated as non-current.

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 16 as a payable.

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 16 as a payable.

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. This liability represents an accrued expense and is reported in Note 16 as a payable.

Superannuation
The superannuation expense for the reporting period is the amount of the contribution the Council makes to the superannuation plan which provides benefits to its employees. Details of those arrangements are set out in Note 24.

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 18 as a provision.

1.T Borrowing costs

All borrowing costs are expensed in the period in which they are incurred. No borrowing costs are capitalised on qualifying assets.

1.U 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 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.

Changes to the provision resulting from the passing of time (the unwinding of the discount) are treated as a finance cost.
Our Financials

Cassowary Coast Regional Council
Notes to the financial statements
For the year ended 30 June 2010

1.V Asset revaluation surplus

The asset revaluation surplus 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 the asset revaluation surplus.

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

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

When an asset is disposed of, the amount in the surplus in respect of that asset is retained in the asset revaluation surplus.

1.W Retained surplus

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

1.X Reserves

All reserves listed at note 21 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.

Community grants reserve
Grants received from other government departments for specified projects.

Water reserve
Funds reserved towards water capital works.

Road reserve
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.

Constrained works reserve
Contributions from developers to be spent on water, sewerage, roads, parks & other infrastructure.

Sewerage reserve
Funds reserved towards sewerage capital works.

Building and other infrastructure reserve
Includes funds received from other government departments and funds set aside by council for the Tully Multi Purpose Centre & other infrastructure improvements.

Cleansing reserve
Funds set aside for future rehabilitation of land fill sites.

Plant replacement reserve
Funds set aside for ongoing plant replacement.

Debt redemption reserve
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.

Administration reserve
Federal government financial assistance grant to be used in 2010/11.
Cassowary Coast Regional Council
Notes to the financial statements
For the year ended 30 June 2010

General reserve
Various funds set aside for identified purposes including special maintenance programs, revegetation programs, and policy development.

Housing maintenance reserve
Funds set aside for maintenance of community housing.

1.Y National competition policy
The Council has not elected to apply the Code of Competitive Conduct to its business activities in this reporting period.

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

Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

The Cassowary Coast Regional Council was formed on 15 March 2008 as a consequence of the amalgamation of Cardwell and Johnstone Shire Councils and the Mission Beach Marine Facilities Joint Board. 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 for 2008-09 were prepared for the period 15 March 2008 to 30 June 2009. Therefore comparative figures presented in the financial statements for the year ended 30 June 2010 are for a 15 and a half month period.

The assets and liabilities of the former Cardwell and Johnstone Shire Councils and the Mission Beach Marine Facilities Joint Board were transferred to the Cassowary Coast Regional Council on the changeover date. Therefore asset and liability balances disclosed in the notes as being at the beginning of the comparative financial year, comprise asset and liabilities that were transferred from Cardwell and Johnstone Shire Councils and the Mission Beach Marine Facilities Joint Board due to the restructure.

1.AA 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 in Note 25.

1.AB 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.
Cassowary Coast Regional Council
Notes to the financial statements
For the year ended 30 June 2010

2(a) Components of council functions

The activities relating to the Council's components reported on in Note 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.
Cassowary Coast Regional Council
Notes to the financial statements
For the year ended 30 June 2010

2 Analysis of results by function
(b) Income and expenses defined between recurring and capital are attributed to the following functions:

<table>
<thead>
<tr>
<th>Functions</th>
<th>Gross program income</th>
<th>Gross program expenses</th>
<th>Net result from recurring operations</th>
<th>Net operating surplus</th>
<th>Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Recurring Capital</td>
<td>Recurring Capital</td>
<td>Total income</td>
<td>Total expenses</td>
<td>2010</td>
</tr>
<tr>
<td>General Management and Corporate Services</td>
<td>$30,899,479</td>
<td>50,000</td>
<td>$30,948,479</td>
<td>$6,242,270</td>
<td>-</td>
</tr>
<tr>
<td>Works Department</td>
<td>$8,789,622</td>
<td>3,950,331</td>
<td>12,649,953</td>
<td>(20,844,390)</td>
<td>(220,378)</td>
</tr>
<tr>
<td>- General Services and Roads &amp; Bridges</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>- Sewerage</td>
<td>$5,230,077</td>
<td>471,733</td>
<td>6,697,810</td>
<td>(9,782,387)</td>
<td>-</td>
</tr>
<tr>
<td>Community Services</td>
<td>$4,226,326</td>
<td>1,101,801</td>
<td>5,328,127</td>
<td>(15,850,294)</td>
<td>-</td>
</tr>
<tr>
<td>Planning &amp; Environmental Services</td>
<td>$8,770,204</td>
<td>-</td>
<td>8,770,204</td>
<td>(10,976,809)</td>
<td>-</td>
</tr>
<tr>
<td>Total Council</td>
<td>$66,396,339</td>
<td>$7,390,407</td>
<td>73,786,746</td>
<td>$67,006,740</td>
<td>(220,378)</td>
</tr>
</tbody>
</table>

Year ended 30 June 2009

<table>
<thead>
<tr>
<th>Functions</th>
<th>Gross program income</th>
<th>Gross program expenses</th>
<th>Net result from recurring operations</th>
<th>Net operating surplus</th>
<th>Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Recurring Capital</td>
<td>Recurring Capital</td>
<td>Total income</td>
<td>Total expenses</td>
<td>2009</td>
</tr>
<tr>
<td>General Management and Corporate Services</td>
<td>$31,816,341</td>
<td>80,154</td>
<td>$31,996,498</td>
<td>(9,606,905)</td>
<td>-</td>
</tr>
<tr>
<td>Works Department</td>
<td>$11,308,033</td>
<td>7,837,646</td>
<td>16,945,681</td>
<td>(25,098,150)</td>
<td>(132,236)</td>
</tr>
<tr>
<td>- General Services and Roads &amp; Bridges</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>- Water</td>
<td>$8,520,640</td>
<td>3,079,949</td>
<td>11,600,599</td>
<td>(7,428,215)</td>
<td>-</td>
</tr>
<tr>
<td>- Sewerage</td>
<td>$5,349,178</td>
<td>2,224,368</td>
<td>7,573,546</td>
<td>(9,604,445)</td>
<td>-</td>
</tr>
<tr>
<td>Community Services</td>
<td>$4,873,423</td>
<td>1,260,126</td>
<td>6,133,549</td>
<td>(19,838,961)</td>
<td>-</td>
</tr>
<tr>
<td>Planning &amp; Environmental Services</td>
<td>$9,136,581</td>
<td>-</td>
<td>9,136,581</td>
<td>(9,533,236)</td>
<td>-</td>
</tr>
<tr>
<td>Total Council</td>
<td>$21,702,397</td>
<td>$14,316,445</td>
<td>25,918,842</td>
<td>(27,918,041)</td>
<td>(132,236)</td>
</tr>
</tbody>
</table>
# Our Financials

## Cassowary Coast Regional Council

### Notes to the financial statements

For the year ended 30 June 2010

<table>
<thead>
<tr>
<th>Note</th>
<th>Council 2010</th>
<th>15.5 months: 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>3 Revenue analysis</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Rates, levies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General rates</td>
<td>30,113,041</td>
<td>28,374,590</td>
</tr>
<tr>
<td>Separate Charge Roads</td>
<td>1,318,914</td>
<td>1,202,903</td>
</tr>
<tr>
<td>Separate Charge Environment</td>
<td>614,545</td>
<td>574,815</td>
</tr>
<tr>
<td>Water</td>
<td>6,127,609</td>
<td>6,805,403</td>
</tr>
<tr>
<td>Water Consumption/Excess</td>
<td>1,557,851</td>
<td>1,307,490</td>
</tr>
<tr>
<td>Sewerage</td>
<td>5,343,747</td>
<td>4,761,787</td>
</tr>
<tr>
<td>Cleasing Charges</td>
<td>3,960,764</td>
<td>4,360,148</td>
</tr>
<tr>
<td>Separate Charge Waste Management</td>
<td>1,539,549</td>
<td>722,091</td>
</tr>
<tr>
<td>Total rates and utility charge revenue</td>
<td>50,915,966</td>
<td>48,109,227</td>
</tr>
<tr>
<td>Less: Discounts</td>
<td>(3,802,002)</td>
<td>(3,471,897)</td>
</tr>
<tr>
<td>Less: Pensioner remissions</td>
<td>(449,283)</td>
<td>(721,474)</td>
</tr>
<tr>
<td>Net rates and utility charges</td>
<td>46,364,681</td>
<td>43,016,856</td>
</tr>
<tr>
<td>(b) Fees and charges</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees and charges</td>
<td>2,964,268</td>
<td>3,087,493</td>
</tr>
<tr>
<td>(c) Rental income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rental income</td>
<td>541,542</td>
<td>972,751</td>
</tr>
<tr>
<td>(d) Interest received</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest received from investments</td>
<td>1,683,864</td>
<td>2,061,566</td>
</tr>
<tr>
<td>Interest from overdue rates and utility charges</td>
<td>372,253</td>
<td>360,560</td>
</tr>
<tr>
<td>Total interest received</td>
<td>2,056,117</td>
<td>2,422,126</td>
</tr>
<tr>
<td>(e) Sales revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contract and recoverable works</td>
<td>770,701</td>
<td>773,222</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>770,701</strong></td>
</tr>
</tbody>
</table>

The amount recognised as revenue for contract revenue during the financial year 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 | | |
| Other income | 1,056,837 | 1,607,775 |
| | **Total** | **1,056,837** | **1,607,775** |

# 4 Grants, subsidies, contributions and donations

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

| General purpose grants | 2,877,307 | 2,743,637 |
| State government subsidies and grants | 7,937,251 | 13,719,297 |
| Commonwealth government subsidies and grants | 1,722,521 | 622,586 |
| Contributions and Donations | 85,098 | 341,665 |
| **Total** | **12,622,174** | **17,423,178** |

## (b) Capital

| State government subsidies and grants | 3,406,611 | 2,950,134 |
| Commonwealth government subsidies and grants | 921,495 | 2,215,123 |
| Contributions by developers | 1,983,434 | 4,029,561 |
| Developer contributions of assets at fair value | 1,020,056 | 4,636,763 |
| Other Contributions | 58,811 | 488,864 |
| **Total** | **7,390,407** | **14,318,446** |
Our Financials

Cassowary Coast Regional Council  
Notes to the financial statements  
For the year ended 30 June 2010

<table>
<thead>
<tr>
<th>Council</th>
<th>2010</th>
<th>16.5 months: 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Note</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Conditions over contributions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contributions recognised as income 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:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants for expenditure on infrastructure</td>
<td>1,764,880</td>
<td>3,061,493</td>
</tr>
<tr>
<td>Road levy &amp; waste management separate charges</td>
<td>320,655</td>
<td>1,246,176</td>
</tr>
<tr>
<td>Contributions for infrastructure</td>
<td>1,702,845</td>
<td>4,705,915</td>
</tr>
<tr>
<td>Total</td>
<td>3,788,580</td>
<td>9,013,584</td>
</tr>
<tr>
<td>Contributions recognised as income during a previous reporting period that were obtained in respect of the current reporting period:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-reciprocal grants for expenditure on services</td>
<td>448,114</td>
<td>-</td>
</tr>
<tr>
<td>Non-reciprocal grants for expenditure on infrastructure</td>
<td>783,178</td>
<td>-</td>
</tr>
<tr>
<td>Developer contributions expended on infrastructure</td>
<td>260,590</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>1,511,882</td>
<td>-</td>
</tr>
</tbody>
</table>

5 Employee benefits

| Total staff wages and salaries | 16,506,080 | 18,886,080 |
| Councilors' remuneration | 533,899  | 652,184   |
| Annual, sick and long service leave entitlements | 556,690  | 807,050   |
| Superannuation | 1,937,763 | 1,659,124 |
| Total | 20,366,551 | 22,224,864 |
| Other employee related expenses | 830,320  | 823,129   |
| Less: Capitalised employee expenses | (1,248,569) | (1,287,426) |
| Total | 16,120,382 | 21,567,143 |

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

| Total Council employees at the reporting date: | 2010 | 2009 |
| Elected members | 7 | 7 |
| Administration staff | 115 | 120 |
| Depot and outdoors staff | 198 | 190 |
| Total full time equivalent employees | 320 | 317 |

6 Materials and services

| Audit services | 200,876 | 198,840 |
| Donations & contributions to community organisations | 350,834 | 392,483 |
| Legal expenses planning activities | 335,881 | 590,587 |
| Asset repair under the natural disaster relief arrangement program | 2,342,170 | 6,568,501 |
| Goondi bend land fill remediation | - | 1,103,988 |
| Sewrage | 175,655  | 2,735,461 |
| Roads / Bridges / Drainage & Depots | 5,616,399 | 4,568,684 |
| Parks | 1,175,704 | 1,484,604 |
| Water | 1,574,499 | 3,194,482 |
| Waste Management | 4,784,993 | 4,481,663 |
| Tully multi-purpose centre construction | 1,201,723 | - |
| Other materials and services | 8,170,181 | 11,308,179 |
| Total | 25,698,915 | 37,082,363 |
### Our Financials

#### Cassowary Coast Regional Council

**Notes to the financial statements**

For the year ended 30 June 2010

<table>
<thead>
<tr>
<th>Note</th>
<th>Council 2010</th>
<th>15.6 months: 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Finance costs</td>
<td></td>
</tr>
<tr>
<td>Finance costs charged by the Queensland Treasury Corporation</td>
<td>1,406,960</td>
<td>1,586,624</td>
</tr>
<tr>
<td>Bank charges</td>
<td>137,802</td>
<td>137,806</td>
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<tr>
<td>Bad debts expense</td>
<td>65,527</td>
<td>61,694</td>
</tr>
<tr>
<td>Refuse restoration</td>
<td>1,895,064</td>
<td>(298,540)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3,555,354</strong></td>
<td><strong>1,487,838</strong></td>
</tr>
<tr>
<td>8</td>
<td>Depreciation and amortisation</td>
<td></td>
</tr>
<tr>
<td>Depreciation of non-current assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>2,759,827</td>
<td>2,743,092</td>
</tr>
<tr>
<td>Restoration assets</td>
<td>-</td>
<td>167</td>
</tr>
<tr>
<td>Other plant and equipment</td>
<td>1,144,964</td>
<td>1,331,129</td>
</tr>
<tr>
<td>Road, drainage and bridge network</td>
<td>7,916,474</td>
<td>6,807,982</td>
</tr>
<tr>
<td>Water</td>
<td>3,774,639</td>
<td>3,372,722</td>
</tr>
<tr>
<td>Sewerage</td>
<td>1,966,188</td>
<td>2,357,788</td>
</tr>
<tr>
<td>Other infrastructure assets</td>
<td>850,354</td>
<td>1,043,362</td>
</tr>
<tr>
<td><strong>Total of Depreciation and Amortisation</strong></td>
<td><strong>18,484,092</strong></td>
<td><strong>17,782,676</strong></td>
</tr>
<tr>
<td>9</td>
<td>Capital expenses</td>
<td></td>
</tr>
<tr>
<td>Gain / loss on disposal of non-current assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds from the sale of property, plant and equipment</td>
<td>607,807</td>
<td>373,822</td>
</tr>
<tr>
<td>Less: Book value of property, plant and equipment disposed of</td>
<td>(828,185)</td>
<td>(608,058)</td>
</tr>
<tr>
<td><strong>Total capital income</strong></td>
<td><strong>(220,378)</strong></td>
<td><strong>(134,236)</strong></td>
</tr>
<tr>
<td>Loss on impairment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Impairment losses in respect of road damage following tropical cyclones in January and February 2009 &amp; a flood event of 2010</td>
<td>2,501,688</td>
<td>5,998,312</td>
</tr>
<tr>
<td><strong>Total impairment losses</strong></td>
<td><strong>2,501,688</strong></td>
<td><strong>5,998,312</strong></td>
</tr>
<tr>
<td>Impairment loss offset against asset revaluation surplus</td>
<td>(2,501,688)</td>
<td>(5,998,312)</td>
</tr>
<tr>
<td>Impairment loss treated as expense</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total capital expenses</strong></td>
<td><strong>(220,378)</strong></td>
<td><strong>(132,236)</strong></td>
</tr>
<tr>
<td>10</td>
<td>Cash and cash equivalents</td>
<td></td>
</tr>
<tr>
<td>Cash at bank and on hand</td>
<td>6,371,638</td>
<td>1,475,643</td>
</tr>
<tr>
<td>Deposits at call</td>
<td>34,411,247</td>
<td>28,403,299</td>
</tr>
<tr>
<td>Balance per Statement of Cash Flows</td>
<td>40,782,886</td>
<td>39,878,942</td>
</tr>
</tbody>
</table>
Cassowary Coast Regional Council  
Notes to the financial statements  
For the year ended 30 June 2010

<table>
<thead>
<tr>
<th></th>
<th>Council 2010</th>
<th>15.5 months: 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Note $</td>
<td>$</td>
</tr>
<tr>
<td>11 Trade and other receivables</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rateable revenue and utility charges</td>
<td>3,678,818</td>
<td>2,361,000</td>
</tr>
<tr>
<td>Water charges not yet levied</td>
<td>1,088,753</td>
<td>1,137,993</td>
</tr>
<tr>
<td>Other debtors</td>
<td>2,761,408</td>
<td>4,329,701</td>
</tr>
<tr>
<td>Less provision for doubtful debts</td>
<td>(71,360)</td>
<td>(104,874)</td>
</tr>
<tr>
<td>GST recoverable</td>
<td>92,935</td>
<td>519,821</td>
</tr>
<tr>
<td>Prepayments</td>
<td>432,129</td>
<td>418,656</td>
</tr>
<tr>
<td></td>
<td>7,982,650</td>
<td>8,662,357</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.

|                               |              |                   |
| 12 Inventories                |              |                   |
| Inventories held for sale     | 20,735       | 15,791            |
| Inventories held for sale     | 20,735       | 15,791            |
| Inventories held for distribution | 979,814     | 911,749           |
| Plant and equipment stores    | 979,814      | 911,749           |
| Land purchased for development and sale | 82,861 | 82,861 |
| Total inventories             | 1,083,410    | 1,010,401         |

The land is valued at the lower of carrying value and fair value less cost to sell.
Our Financials

CASSOWARY COAST REGIONAL COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2010

13 Gain on restructure of local government

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 amalgamation was effective from the changeover date of 15 March 2008.

The Local Government Reform Implementation Regulation 2008 and the Local Government Reform Implementation (Transferring Assets) 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.

Except where indicated the assets and liabilities of the former councils have been recognised at the amounts at which they were recognised by the transferor local governments and joint board as at the changeover day.

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.

Details are as follows:

<table>
<thead>
<tr>
<th></th>
<th>Cardwell Shire Council</th>
<th>Johnstone Shire Council</th>
<th>Mission Beach Marine Facilities Joint Board</th>
<th>Total assets and liabilities recognised by Cassowary Coast Regional Council</th>
<th>Adjustments due to accounting policy alignment</th>
<th>Gain on restructure of local government</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14 March 2008</td>
<td>$14,976,721</td>
<td>$18,667,010</td>
<td>$72,329</td>
<td>$33,716,050</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>14 March 2008</td>
<td>$13,354,500</td>
<td>$6,797,469</td>
<td>$59,803</td>
<td>$8,373,892</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$245,907</td>
<td>$468,549</td>
<td></td>
<td>$794,596</td>
<td>$25,236</td>
<td>$986,362</td>
</tr>
<tr>
<td>Trade and other receivables</td>
<td>$272,058</td>
<td>$272,058</td>
<td></td>
<td>$646,114</td>
<td></td>
<td>$646,114</td>
</tr>
<tr>
<td>Other current assets</td>
<td>$18,827,976</td>
<td>$26,105,086</td>
<td>$132,132</td>
<td>$43,065,186</td>
<td>$25,236</td>
<td>$43,320,402</td>
</tr>
<tr>
<td>Non-current assets classified as held for sale</td>
<td>$-</td>
<td>$-</td>
<td></td>
<td>$-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total current assets</td>
<td>$16,827,976</td>
<td>$26,105,086</td>
<td>$132,132</td>
<td>$43,065,186</td>
<td>$25,236</td>
<td>$43,320,402</td>
</tr>
<tr>
<td><strong>LIABILITIES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receivables</td>
<td>$23,472</td>
<td>$2,000</td>
<td></td>
<td>$25,472</td>
<td></td>
<td>$25,472</td>
</tr>
<tr>
<td>Investments</td>
<td>$-</td>
<td>$-</td>
<td></td>
<td>$-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment property</td>
<td>$5,776,047</td>
<td>$5,776,047</td>
<td></td>
<td>$5,776,047</td>
<td></td>
<td>$5,776,047</td>
</tr>
<tr>
<td>Property, plant and equipment</td>
<td>$159,600,302</td>
<td>$244,300,472</td>
<td>$834,027</td>
<td>$404,834,961</td>
<td>$72,622,961</td>
<td>$72,622,961</td>
</tr>
<tr>
<td>Capital works in progress</td>
<td>$1,450,812</td>
<td>$6,990,054</td>
<td></td>
<td>$11,140,866</td>
<td></td>
<td>$11,140,866</td>
</tr>
<tr>
<td>Intangibles</td>
<td>$-</td>
<td>$33,743</td>
<td></td>
<td>$33,743</td>
<td></td>
<td>$33,743</td>
</tr>
<tr>
<td>Total non-current assets</td>
<td>$160,874,948</td>
<td>$259,902,316</td>
<td>$834,027</td>
<td>$421,470,988</td>
<td>$72,622,961</td>
<td>$72,622,961</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS</strong></td>
<td>$177,802,822</td>
<td>$286,307,317</td>
<td></td>
<td>$494,313,448</td>
<td></td>
<td>$494,313,448</td>
</tr>
<tr>
<td><strong>LIABILITIES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Liabilities</td>
<td>$2,622,442</td>
<td>$3,912,532</td>
<td>$16,509</td>
<td>$6,551,483</td>
<td>$-</td>
<td>$6,551,483</td>
</tr>
<tr>
<td>Trade and other payables</td>
<td>$981,883</td>
<td>$195,534</td>
<td></td>
<td>$1,157,197</td>
<td></td>
<td>$1,157,197</td>
</tr>
<tr>
<td>Borrowings</td>
<td>$1,450,812</td>
<td>$6,990,054</td>
<td></td>
<td>$11,140,866</td>
<td></td>
<td>$11,140,866</td>
</tr>
<tr>
<td>provisions</td>
<td>$-</td>
<td>$33,743</td>
<td></td>
<td>$33,743</td>
<td></td>
<td>$33,743</td>
</tr>
<tr>
<td>Total current liabilities</td>
<td>$3,844,105</td>
<td>$4,187,626</td>
<td>$16,509</td>
<td>$7,788,239</td>
<td></td>
<td>$7,788,239</td>
</tr>
<tr>
<td><strong>NON-CURRENT LIABILITIES</strong></td>
<td>$2,622,442</td>
<td>$3,912,532</td>
<td>$16,509</td>
<td>$6,551,483</td>
<td></td>
<td>$6,551,483</td>
</tr>
<tr>
<td>Trade and other payables</td>
<td>$981,883</td>
<td>$195,534</td>
<td></td>
<td>$1,157,197</td>
<td></td>
<td>$1,157,197</td>
</tr>
<tr>
<td>Borrowings</td>
<td>$1,450,812</td>
<td>$6,990,054</td>
<td></td>
<td>$11,140,866</td>
<td></td>
<td>$11,140,866</td>
</tr>
<tr>
<td>provisions</td>
<td>$-</td>
<td>$33,743</td>
<td></td>
<td>$33,743</td>
<td></td>
<td>$33,743</td>
</tr>
<tr>
<td>Total non-current liabilities</td>
<td>$8,055,894</td>
<td>$15,210,738</td>
<td>$16,509</td>
<td>$33,069,288</td>
<td></td>
<td>$33,069,288</td>
</tr>
<tr>
<td><strong>TOTAL LIABILITIES</strong></td>
<td>$11,639,099</td>
<td>$19,123,270</td>
<td></td>
<td>$40,620,771</td>
<td></td>
<td>$40,620,771</td>
</tr>
<tr>
<td><strong>NET ASSETS TRANSFERRED FROM ABOLISHED COUNCILS</strong></td>
<td>$605,192,723</td>
<td>$291,084,047</td>
<td></td>
<td>$534,050,676</td>
<td></td>
<td>$534,050,676</td>
</tr>
</tbody>
</table>

(b) Adjustments due to accounting policy alignment.

A full count of inventory at end of the previous council's resulted in additions to stock not previously accounted for within the inventory system.

** Cassowary Coast Regional Council undertook a comprehensive revaluation of all infrastructure assets at 30th June 2009 and as a result was able to resolve the opening balances where required of classes of infrastructure assets that were unable to be substantiated with sufficient or appropriate evidence for the satisfaction of audit of the former Johnstone Shire Council at 14th March 2008. This process involved applying the substantiated asset values from the revaluation at 30th June 2009 to the opening balances at 30th June 2009 after adjusting for transactions that took place during the period 15th March 2008 to 30th June 2009 including depreciation and capitalisations.

*** The calculation for the provision for restoration of landfills over previous years was revised resulting in this opening adjustment.

(c) Net result attributable to Council before net assets transferred from abolished Councils

Net result attributable to Council: $512,864,279
Gain on restructure of local government: ($605,855,714)
Net result attributable to Council before Gain on restructure of local government: $7,278,455
### Our Financials

#### Cassowary Coast Regional Council
Notes to the financial statements
For the year ended 30 June 2010

14 Property, Plant & Equipment

<table>
<thead>
<tr>
<th>Classification</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land &amp; improvements</td>
<td>Balance</td>
<td>Cost</td>
</tr>
<tr>
<td>Buildings</td>
<td>306,596</td>
<td>302,630</td>
</tr>
<tr>
<td>Restoration Assets</td>
<td>910,334</td>
<td>907,072</td>
</tr>
<tr>
<td>Other plant and equipment</td>
<td>1,231,100</td>
<td>1,226,263</td>
</tr>
<tr>
<td>Road, drainage and bridge networks</td>
<td>2,888,998</td>
<td>2,885,777</td>
</tr>
<tr>
<td>Water</td>
<td>7,722,282</td>
<td>7,722,282</td>
</tr>
<tr>
<td>Sewerage</td>
<td>11,555,585</td>
<td>11,555,585</td>
</tr>
<tr>
<td>Other infrastructure assets</td>
<td>97,419,547</td>
<td>97,419,547</td>
</tr>
<tr>
<td>Work in progress</td>
<td>4,096,655</td>
<td>4,096,655</td>
</tr>
<tr>
<td>Total</td>
<td>127,401,050</td>
<td>127,401,050</td>
</tr>
</tbody>
</table>

#### Basis of measurement

##### Asset values

<table>
<thead>
<tr>
<th>Classification</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revaluation</td>
<td>$2,951,522</td>
<td>$2,951,522</td>
</tr>
<tr>
<td>Revised cost</td>
<td>107,050,500</td>
<td>107,050,500</td>
</tr>
<tr>
<td>Cost</td>
<td>109,002,022</td>
<td>109,002,022</td>
</tr>
<tr>
<td>Total</td>
<td>121,953,522</td>
<td>121,953,522</td>
</tr>
</tbody>
</table>

##### Accumulated depreciation and impairment

<table>
<thead>
<tr>
<th>Classification</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening balance</td>
<td>$15,535,637</td>
<td>$15,535,637</td>
</tr>
<tr>
<td>Depreciation in period</td>
<td>$2,145,058</td>
<td>$2,145,058</td>
</tr>
<tr>
<td>Impartronment</td>
<td>$2,145,058</td>
<td>$2,145,058</td>
</tr>
<tr>
<td>Revised cost</td>
<td>$12,845,522</td>
<td>$12,845,522</td>
</tr>
<tr>
<td>Total</td>
<td>$15,535,637</td>
<td>$15,535,637</td>
</tr>
</tbody>
</table>

#### Accumulated depreciation as at 30 June 2010

<table>
<thead>
<tr>
<th>Classification</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening balance</td>
<td>32,815,866</td>
<td>33,874,815</td>
</tr>
<tr>
<td>Depreciation provided in period</td>
<td>839,232</td>
<td>3,885,681</td>
</tr>
<tr>
<td>Impartronment</td>
<td>2,001,988</td>
<td>2,001,988</td>
</tr>
<tr>
<td>Revised cost</td>
<td>35,555,687</td>
<td>39,588,084</td>
</tr>
<tr>
<td>Total</td>
<td>35,555,687</td>
<td>39,588,084</td>
</tr>
</tbody>
</table>

#### Total written down value as at 30 June 2010

<table>
<thead>
<tr>
<th>Classification</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>$127,401,050</td>
<td>$127,401,050</td>
</tr>
</tbody>
</table>

#### Net value of assets transferred to Abolished Councils

<table>
<thead>
<tr>
<th>Classification</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net value of assets transferred to Abolished Councils</td>
<td>$11,140,266</td>
<td>$11,140,266</td>
</tr>
</tbody>
</table>

#### Total written down value as at 30 June 2009

<table>
<thead>
<tr>
<th>Classification</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>$127,401,050</td>
<td>$127,401,050</td>
</tr>
</tbody>
</table>

#### Residual value

<table>
<thead>
<tr>
<th>Classification</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Range of estimated useful life in years</td>
<td>30</td>
<td>30</td>
</tr>
</tbody>
</table>

#### Accumulated depreciation and impairment

<table>
<thead>
<tr>
<th>Classification</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net value of assets transferred to Abolished Councils</td>
<td>10,114,315</td>
<td>10,114,315</td>
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</tbody>
</table>

#### Total written down value as at 30 June 2009

<table>
<thead>
<tr>
<th>Classification</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>$127,401,050</td>
<td>$127,401,050</td>
</tr>
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</table>

#### Residual value

<table>
<thead>
<tr>
<th>Classification</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Range of estimated useful life in years</td>
<td>30</td>
<td>30</td>
</tr>
</tbody>
</table>

---

For the year ended 30 June 2010

<table>
<thead>
<tr>
<th>Classification</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land &amp; improvements</td>
<td>Balance</td>
<td>Cost</td>
</tr>
<tr>
<td>Buildings</td>
<td>306,596</td>
<td>302,630</td>
</tr>
<tr>
<td>Restoration Assets</td>
<td>910,334</td>
<td>907,072</td>
</tr>
<tr>
<td>Other plant and equipment</td>
<td>1,231,100</td>
<td>1,226,263</td>
</tr>
<tr>
<td>Road, drainage and bridge networks</td>
<td>2,888,998</td>
<td>2,885,777</td>
</tr>
<tr>
<td>Water</td>
<td>7,722,282</td>
<td>7,722,282</td>
</tr>
<tr>
<td>Sewerage</td>
<td>11,555,585</td>
<td>11,555,585</td>
</tr>
<tr>
<td>Other infrastructure assets</td>
<td>97,419,547</td>
<td>97,419,547</td>
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<tr>
<td>Work in progress</td>
<td>4,096,655</td>
<td>4,096,655</td>
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<tr>
<td>Total</td>
<td>127,401,050</td>
<td>127,401,050</td>
</tr>
</tbody>
</table>

#### Basis of measurement

##### Asset values

<table>
<thead>
<tr>
<th>Classification</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revaluation</td>
<td>$2,951,522</td>
<td>$2,951,522</td>
</tr>
<tr>
<td>Revised cost</td>
<td>107,050,500</td>
<td>107,050,500</td>
</tr>
<tr>
<td>Cost</td>
<td>109,002,022</td>
<td>109,002,022</td>
</tr>
<tr>
<td>Total</td>
<td>121,953,522</td>
<td>121,953,522</td>
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</table>

##### Accumulated depreciation and impairment

<table>
<thead>
<tr>
<th>Classification</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening balance</td>
<td>$15,535,637</td>
<td>$15,535,637</td>
</tr>
<tr>
<td>Depreciation in period</td>
<td>$2,145,058</td>
<td>$2,145,058</td>
</tr>
<tr>
<td>Impartronment</td>
<td>$2,145,058</td>
<td>$2,145,058</td>
</tr>
<tr>
<td>Revised cost</td>
<td>$12,845,522</td>
<td>$12,845,522</td>
</tr>
<tr>
<td>Total</td>
<td>$15,535,637</td>
<td>$15,535,637</td>
</tr>
</tbody>
</table>

#### Accumulated depreciation as at 30 June 2010

<table>
<thead>
<tr>
<th>Classification</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening balance</td>
<td>32,815,866</td>
<td>33,874,815</td>
</tr>
<tr>
<td>Depreciation provided in period</td>
<td>839,232</td>
<td>3,885,681</td>
</tr>
<tr>
<td>Impartronment</td>
<td>2,001,988</td>
<td>2,001,988</td>
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<tr>
<td>Revised cost</td>
<td>35,555,687</td>
<td>39,588,084</td>
</tr>
<tr>
<td>Total</td>
<td>35,555,687</td>
<td>39,588,084</td>
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</tbody>
</table>

#### Total written down value as at 30 June 2010

<table>
<thead>
<tr>
<th>Classification</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>$127,401,050</td>
<td>$127,401,050</td>
</tr>
</tbody>
</table>

#### Net value of assets transferred to Abolished Councils

<table>
<thead>
<tr>
<th>Classification</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net value of assets transferred to Abolished Councils</td>
<td>$11,140,266</td>
<td>$11,140,266</td>
</tr>
</tbody>
</table>

#### Total written down value as at 30 June 2009

<table>
<thead>
<tr>
<th>Classification</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>$127,401,050</td>
<td>$127,401,050</td>
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</table>

#### Residual value

<table>
<thead>
<tr>
<th>Classification</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Range of estimated useful life in years</td>
<td>30</td>
<td>30</td>
</tr>
</tbody>
</table>
Cassowary Coast Regional Council
Notes to the financial statements
For the year ended 30 June 2010

14 Property, plant and equipment valuations were determined by reference to the following:

Land and improvements
Land and improvements has been valued at market value by Neil V Teves, Asset Advance Regional Investment Consultants, (Registered Valuer No. 382) as at 30 June 2010.

Buildings
Buildings are included at the written down current replacement cost as valued by Neil V Teves, Asset Advance Valuers & Investment Consultants (Registered Valuer No. 382) for the Southern region and the Innisfail Shire Hall at 30 June 2009 and the Northern region at 30 June 2010.

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

Infrastructure
Water & sewerage pumping stations, water & sewerage treatment plants and service reservoirs are included at written down current replacement cost as determined by Cardno (Qld) Pty Ltd as at 30 June 2009. Remaining water & sewerage infrastructure assets are 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.

Roads are included at the written down current replacement cost as at 30 June 2009 as determined by ARR8 Group Ltd. Bridges and culverts are included at written down current replacement cost as determined by Cardno (Qld) Pty Ltd as at 30 June 2009. Drainage infrastructure assets are included at written down current replacement cost as at 30 June 2009 as determined by in-house calculation which included the application of unit rates supplied by Cardno (Qld) Pty Ltd. Park assets which form part of other infrastructure are included at written down current replacement cost as valued by Neil V Teves, Asset Advance Valuers & Investment Consultants (Registered Valuer No 382) as at 30 June 2010 and remaining infrastructure assets are included at fair value at March 2009 less accumulated depreciation.

Restoration assets are infrastructure assets identified as requiring restoration at the end of their useful life. The listed restoration asset is land and waste cells comprising a waste landfill at Spanagale Road Stokers Hill Innisfail. The land portion of this asset is included at valuation as determined by Neil V Teves, Asset Advance Valuers & Investment Consultants (Registered Valuer No 382) as at 30 June 2010 and the restoration provision at estimated value as determined by Council's Manager of Environmental Services.

<table>
<thead>
<tr>
<th>Council</th>
<th>2010</th>
<th>15.5 months:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Note</td>
<td>$</td>
</tr>
<tr>
<td>15 Intangible assets</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Software
- Transferred from Cardwell & Johnstone Shire Councils as part of Government restructure
- Balance at beginning of financial year
- Additions at cost
- Transfer from other asset category
- Closing gross carrying value

33,743
84,465
54,724
8,026
139,189
84,465

Accumulated amortisation
- Transferred from Cardwell & Johnstone Shire Councils as part of Government restructure
- Balance at beginning of financial year
- Amortisation in the period
- Closing balance

26,616
62,509
89,125
26,616

Net carrying value at end of financial year

50,064
57,849

Straight line amortisation has been used with no residual value.

Total intangible assets

50,064
57,849
Cassowary Coast Regional Council

Notes to the financial statements
For the year ended 30 June 2010

16 Trade and other payables

<table>
<thead>
<tr>
<th>Note</th>
<th>2010</th>
<th>15.5 months:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2010</td>
<td>2009</td>
</tr>
<tr>
<td>Current</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creditors and accruals</td>
<td>5,057,235</td>
<td>5,478,846</td>
</tr>
<tr>
<td>Annual leave</td>
<td>1,749,041</td>
<td>1,814,631</td>
</tr>
<tr>
<td>Sick leave</td>
<td>70,175</td>
<td>67,617</td>
</tr>
<tr>
<td>Other entitlements</td>
<td>223,247</td>
<td>175,962</td>
</tr>
<tr>
<td></td>
<td>7,129,699</td>
<td>7,537,056</td>
</tr>
<tr>
<td>Non-current</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual leave</td>
<td>1,174,044</td>
<td>817,747</td>
</tr>
<tr>
<td>Sick leave</td>
<td>476,185</td>
<td>547,004</td>
</tr>
<tr>
<td></td>
<td>1,650,229</td>
<td>1,364,751</td>
</tr>
</tbody>
</table>

17 Borrowings

<table>
<thead>
<tr>
<th>Note</th>
<th>2010</th>
<th>15.5 months:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2010</td>
<td>2009</td>
</tr>
<tr>
<td>Current</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loans - Queensland Treasury Corporation</td>
<td>2,298,626</td>
<td>359,947</td>
</tr>
<tr>
<td></td>
<td>2,298,626</td>
<td>359,947</td>
</tr>
<tr>
<td>Non-current</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loans - Queensland Treasury Corporation</td>
<td>17,823,596</td>
<td>20,109,318</td>
</tr>
<tr>
<td></td>
<td>17,823,596</td>
<td>20,109,318</td>
</tr>
<tr>
<td>Loans - Queensland Treasury Corporation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening balance at beginning of financial year</td>
<td>20,469,265</td>
<td>21,464,578</td>
</tr>
<tr>
<td>Principal repayments</td>
<td>(346,643)</td>
<td>(955,313)</td>
</tr>
<tr>
<td>Book value at end of financial year</td>
<td>20,122,622</td>
<td>20,469,265</td>
</tr>
</tbody>
</table>

The QTC loan market value at the reporting date was $20,639,132. This represents the value of the debt if Council repaid it at that date. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts.

No assets have been pledged as security by the Council for any liabilities, however all loans are guaranteed by the Queensland Government.

All borrowings are in $AUD 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 11 June 2012 to 22 September 2033. There have been no defaults or breaches of the loan agreement during the period.

Principal and interest repayments are made quarterly in arrears.

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 2010 and is available for use in the next reporting period.
Our Financials

Cassowary Coast Regional Council
Notes to the financial statements
For the year ended 30 June 2010

| 18 Provisions |          | 15.5 months: |
|               | Note     | 2009       |
|               |          |            |
| Current       |          |            |
| Long service leave | 2,216,169 | 1,732,845 |
| Non-current |          |            |
| Refuse restoration | 3,375,836 | 728,811   |
| Long service leave | 396,258  | 590,423   |
|               |          |            |
|               |          | 3,772,094  |

Details of movements in provisions:

Refuse restoration
Transferred from Cardwell & Johnstone Shire Councils as part of Government restructure
Balance at beginning of financial year 728,811
Movement in provision:
Due to change in estimates 1,803,727
Due to unwinding of discount 122,158
Due to change in discount rate 721,140
Balance at end of financial year 3,375,836

This is the present value of the estimated cost of restoring the refuse disposal sites to a useable state at the end of its useful life. The projected cost is $5,350,000 and this cost is expected to be incurred in 2040 after closing the site and allowing a period for settlement.

Long service leave
Transferred from Cardwell & Johnstone Shire Councils as part of Government restructure
Balance at beginning of financial year 2,323,269
Long service leave entitlement arising 487,731
Long Service entitlement paid (188,573) (183,201)
Balance at end of financial year 2,612,427 2,323,269

19 Shire Capital

| Retained surplus/(Deficit) | 486,877,225 | 487,778,384 |
| Reserves                  | 32,544,679  | 25,085,895  |
| Asset Revaluation Surplus | 265,753,873 | 242,096,666 |
| Total Shire Capital Account | 785,175,777 | 754,960,945 |

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Our Financials

Cassowary Coast Regional Council
Notes to the financial statements
For the year ended 30 June 2010

20 Asset revaluation surplus

Movements in the asset revaluation surplus:
Balance at beginning of financial year 242,096,666 -
Net adjustment to non-current assets at end of period to reflect a change in current fair value:
  Land and improvements 6,380,085 -
  Buildings 12,596,062 1,681,953
  Restoration Assets 175,000 -
  Road, drainage and bridge network 2,992,469 207,614,422
  Water (14,825) 28,106,777
  Sewerage (5,461) 9,543,300
  Other Infrastructure 4,045,565 1,148,626
Impairment:
  Road, drainage and bridge network (2,501,888) (5,998,312)
Balance at end of financial year 265,753,873 242,096,666

Asset revaluation surplus analysis
The closing balance of the asset revaluation surplus comprises the following asset categories:
  Land and improvements 6,380,085 -
  Buildings 14,296,015 1,681,953
  Restoration Assets 175,000 -
  Road, drainage and bridge network 202,106,891 201,616,110
  Water 28,091,952 28,106,777
  Sewerage 9,537,839 9,543,300
  Other Infrastructure assets 5,194,091 1,148,526
  265,753,873 242,096,666

21 Reserves
Reserves held for funding future capital expenditure
Community Grants Reserve - 267,000
Water Reserve 1,807,174 1,055,271
Road Reserve 3,512,005 793,055
Constrained works reserve 13,915,431 12,490,103
Sewerage reserve 1,608,517 56,600
Building & Other Infrastructure reserve 3,106,416 2,808,061
Cleanning reserve 2,731,142 2,731,142
Plant replacement reserve 1,859,265 1,006,731
Debt redemption reserve 2,000,000 2,000,000
Administration reserve 529,551 492,114
  31,069,502 23,721,987

Reserves held for funding future recurrent expenditure
General reserve 1,296,325 1,185,076
Housing maintenance reserve 178,852 178,852
  1,475,177 1,363,928

Total reserves 32,544,679 25,085,895
## Our Financials

### Cassowary Coast Regional Council

**Notes to the financial statements**

For the year ended 30 June 2010

<table>
<thead>
<tr>
<th>Note</th>
<th>Council 2010</th>
<th>15.5 months</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>Movements in capital reserves:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Community Grants reserve</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at beginning of financial year</td>
<td>287,000</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from retained surplus for future expenditure</td>
<td>-</td>
<td>390,862</td>
</tr>
<tr>
<td>Transfer to the retained surplus/capital funds expended in the period</td>
<td>(287,000)</td>
<td>(12,892)</td>
</tr>
<tr>
<td>Balance at end of financial year</td>
<td>-</td>
<td>287,000</td>
</tr>
<tr>
<td><strong>Water Reserve</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at beginning of financial year</td>
<td>1,055,271</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from retained surplus for future expenditure</td>
<td>751,903</td>
<td>1,055,271</td>
</tr>
<tr>
<td>Balance at end of financial year</td>
<td>1,807,174</td>
<td>1,055,271</td>
</tr>
<tr>
<td><strong>Road reserve</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at beginning of financial year</td>
<td>793,055</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from retained surplus for future expenditure</td>
<td>2,941,960</td>
<td>5,353,230</td>
</tr>
<tr>
<td>Transfer to the retained surplus/capital funds expended in the period</td>
<td>(223,000)</td>
<td>(4,560,175)</td>
</tr>
<tr>
<td>Balance at end of financial year</td>
<td>3,512,005</td>
<td>793,055</td>
</tr>
<tr>
<td><strong>Constrained works reserve</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at beginning of financial year</td>
<td>12,490,103</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from retained surplus for future expenditure</td>
<td>4,919,124</td>
<td>14,272,309</td>
</tr>
<tr>
<td>Transfer to the retained surplus/capital funds expended in the period</td>
<td>(3,493,796)</td>
<td>(1,782,206)</td>
</tr>
<tr>
<td>Balance at end of financial year</td>
<td>13,915,431</td>
<td>12,490,103</td>
</tr>
<tr>
<td><strong>Sewerage reserve</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at beginning of financial year</td>
<td>58,500</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from retained surplus for future expenditure</td>
<td>1,721,892</td>
<td>1,470,593</td>
</tr>
<tr>
<td>Transfer to the retained surplus/capital funds expended in the period</td>
<td>(171,875)</td>
<td>(1,412,093)</td>
</tr>
<tr>
<td>Balance at end of financial year</td>
<td>1,608,517</td>
<td>58,500</td>
</tr>
<tr>
<td><strong>Building &amp; other infrastructure reserve</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at beginning of financial year</td>
<td>2,808,051</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from retained surplus for future expenditure</td>
<td>793,850</td>
<td>6,277,670</td>
</tr>
<tr>
<td>Transfer to the retained surplus/capital funds expended in the period</td>
<td>(495,486)</td>
<td>(3,469,619)</td>
</tr>
<tr>
<td>Balance at end of financial year</td>
<td>3,105,416</td>
<td>2,808,051</td>
</tr>
<tr>
<td><strong>Cleansing reserve</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at beginning of financial year</td>
<td>2,731,142</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from retained surplus for future expenditure</td>
<td>-</td>
<td>2,731,142</td>
</tr>
<tr>
<td>Balance at end of financial year</td>
<td>2,731,142</td>
<td>2,731,142</td>
</tr>
<tr>
<td><strong>Plant Replacement reserve</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at beginning of financial year</td>
<td>1,006,731</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from retained surplus for future expenditure</td>
<td>852,535</td>
<td>1,006,731</td>
</tr>
<tr>
<td>Balance at end of financial year</td>
<td>1,859,266</td>
<td>1,006,731</td>
</tr>
</tbody>
</table>
# Cassowary Coast Regional Council

## Notes to the financial statements

For the year ended 30 June 2010

<table>
<thead>
<tr>
<th>Note</th>
<th>2010</th>
<th>15.5 months: 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Council</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2010</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$</td>
</tr>
<tr>
<td><strong>Bridge reserve</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at beginning of financial year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from retained surplus for future expenditure</td>
<td>-</td>
<td>500,000</td>
</tr>
<tr>
<td>Transfer to the retained surplus/capital funds expended in the period</td>
<td>-</td>
<td>(500,000)</td>
</tr>
<tr>
<td>Balance at end of financial year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Debt redemption reserve</strong></td>
<td>2,000,000</td>
<td>-</td>
</tr>
<tr>
<td>Balance at beginning of financial year</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from retained surplus for future expenditure</td>
<td>-</td>
<td>2,000,000</td>
</tr>
<tr>
<td>Transfer to the retained surplus/capital funds expended in the period</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Balance at end of financial year</td>
<td>2,000,000</td>
<td>2,000,000</td>
</tr>
<tr>
<td><strong>Administration reserve</strong></td>
<td>492,114</td>
<td>-</td>
</tr>
<tr>
<td>Balance at beginning of financial year</td>
<td>492,114</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from retained surplus for future expenditure</td>
<td>523,051</td>
<td>579,614</td>
</tr>
<tr>
<td>Transfer to the retained surplus/capital funds expended in the period</td>
<td>(485,614)</td>
<td>(87,500)</td>
</tr>
<tr>
<td>Balance at end of financial year</td>
<td>529,551</td>
<td>492,114</td>
</tr>
<tr>
<td><strong>Movements in recurrent reserves:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Future recurrent expenditure reserve</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>General Reserve</strong></td>
<td>1,185,076</td>
<td>-</td>
</tr>
<tr>
<td>Balance at beginning of financial year</td>
<td>1,185,076</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from retained surplus for future expenditure</td>
<td>161,249</td>
<td>9,801,823</td>
</tr>
<tr>
<td>Transfer to retained surplus</td>
<td>(50,000)</td>
<td>(8,616,747)</td>
</tr>
<tr>
<td>Balance at end of financial year</td>
<td>1,296,325</td>
<td>1,185,076</td>
</tr>
<tr>
<td><strong>Housing Maintenance Reserve</strong></td>
<td>178,852</td>
<td>-</td>
</tr>
<tr>
<td>Balance at beginning of financial year</td>
<td>178,852</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from retained surplus for future expenditure</td>
<td>-</td>
<td>178,852</td>
</tr>
<tr>
<td>Balance at end of financial year</td>
<td>178,852</td>
<td>178,852</td>
</tr>
</tbody>
</table>
### Our Financials

Cassowary Coast Regional Council  
Notes to the financial statements  
For the year ended 30 June 2010

**Council**  
2010 | 15.5 months: 2009  
--- | ---  
Note | $ | $  

**22 Commitments for expenditure**

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

<table>
<thead>
<tr>
<th>Period</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Within one year</td>
<td>158,090</td>
<td>160,200</td>
</tr>
<tr>
<td>One to five years</td>
<td>118,811</td>
<td>415,700</td>
</tr>
<tr>
<td>Total</td>
<td>276,901</td>
<td>575,900</td>
</tr>
</tbody>
</table>

Contractual commitments:
Contractual commitments at end of financial year but not recognised in the financial statements are as follows:

<table>
<thead>
<tr>
<th>Contractual Commitment</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Industrial Bin Service contract</td>
<td>-</td>
<td>29,485</td>
</tr>
<tr>
<td>Waste Cartage Contract expires December 2011</td>
<td>267,326</td>
<td>488,636</td>
</tr>
<tr>
<td>Domestic Waste collection Contract expires July 2014</td>
<td>2,605,856</td>
<td>2,052,273</td>
</tr>
<tr>
<td>Landfill &amp; Transfer Station Contract expires July 2012</td>
<td>1,184,713</td>
<td>3,436,364</td>
</tr>
<tr>
<td>Waste Cartage Contract expires December 2011</td>
<td>207,693</td>
<td>-</td>
</tr>
<tr>
<td>Jubilee Bridge Replacement &amp; Associated Roadworks - completed by 30 June 2011</td>
<td>15,773,605</td>
<td>-</td>
</tr>
<tr>
<td>Batter Stabilisation Works Tully Gorge Road - completed by 30 June 2011</td>
<td>669,261</td>
<td>-</td>
</tr>
<tr>
<td>Kone Elevators - Lift 1 at shire hall - expires March 2015</td>
<td>28,600</td>
<td>-</td>
</tr>
<tr>
<td>Southern Cleaning Contracts - Public Amenities - expires June 2012</td>
<td>413,064</td>
<td>-</td>
</tr>
<tr>
<td>Construction of Theodore Street Units - completed by 30 June 2011</td>
<td>364,529</td>
<td>-</td>
</tr>
<tr>
<td>Construction of Tully Multi-Purpose Centre - completed by 30 June 2011</td>
<td>4,450,498</td>
<td>-</td>
</tr>
</tbody>
</table>

Total: 25,993,167 | 6,008,738

**23 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 June 2010 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 should the self insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is $606,298.
Cassowary Coast Regional Council
Notes to the financial statements
For the year ended 30 June 2010

24 Superannuation

The Cassowary Coast Regional Council contributes to the Local Government Superannuation Scheme (Qld) (the scheme). The scheme is a Multi-employer Plan as defined in the Australian Accounting Standard AASB119 Employee Benefits.

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 scheme has two elements referred to as the Defined Benefits Fund (DBF) and the Accumulation Benefits Fund (ABF). The ABF is a defined contribution scheme as defined in AASB 119. Council has no liability to or interest in the ABF other than the payment of the statutory contributions as required by the Local Government Act 1993.

The DBF is a defined benefit plan as defined in AASB119. The Council is not able to account for the DBF as a defined benefit plan in accordance with AASB119 because the scheme is unable to account to the Council for its proportionate share of the defined benefit obligation, plan assets and costs.

Any amount by which either fund is over or under funded would only affect future benefits and contributions to the DBF, 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 2009 (the most recent available) which was not subject to any audit qualification, indicates that the assets of the scheme are sufficient to meet the vested benefits.

The most recent actuarial assessment of the scheme was undertaken as at 1 July 2009. The actuary indicated that "the DBF is in a very modest financial position with regard to the net asset coverage of vested liabilities. Investment returns will be volatile under the required investment strategy, particularly over short periods. The DBF therefore needs sufficient reserves to be able to withstand a reasonable range of such influences. Because the DBF is now running down and cash flows are negative, the VBI (vested benefit index) should not be allowed whenever possible to retreat below 100%. Once below 100%, benefits drawn reduce the available assets for remaining members and hence the net asset coverage of vested benefits declines further.

In order to withstand a one in ten 'low return' outcome, the DBF would need reserves of the order of 8% to 10% having regard to the investment strategy adopted. Given the current position of the DBF, such reserve can essentially only eventuate from either excess investment returns over salary increases or additional employer contributions."*

Council has been advised by the trustee of the scheme, following advice from the scheme's actuary, that additional contributions may be imposed in the future at a level necessary to protect the entitlements of DBF members. Under amendments to the Local Government Act 1993 passed in June 2009, the trustee of the scheme has the power to levy additional contributions on councils which have employees in the DBF when the actuary advises such additional contributions are payable - normally when the assets of the DBF are insufficient to meet members' benefits.

The next actuarial investigation will be made as at 1 July 2012.

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

<table>
<thead>
<tr>
<th>Note</th>
<th>2010</th>
<th>15.5 months:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>2009</td>
</tr>
<tr>
<td>5</td>
<td>$1,937,763</td>
<td>$1,656,124</td>
</tr>
</tbody>
</table>

* Council was advised by the trustee of the scheme, following advice from the scheme's actuary, that additional contributions may be imposed in the future at a level necessary to protect the entitlements of DBF members.
Cassowary Coast Regional Council
Notes to the financial statements
For the year ended 30 June 2010

<table>
<thead>
<tr>
<th></th>
<th>Council 2010</th>
<th>15.5 months: 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Note $</td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

25 Trust funds

Trust funds held for outside parties
Monies collected or held on behalf of other entities yet to be paid out to or on behalf of those entities
Security deposits

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>197,784</td>
<td>560,076</td>
</tr>
<tr>
<td>$</td>
<td>685,247</td>
<td>1,044,038</td>
</tr>
<tr>
<td>$</td>
<td>883,031</td>
<td>1,604,114</td>
</tr>
</tbody>
</table>

The 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.

26 Reconciliation of net operating surplus for the year to net cash inflow (outflow) from operating activities

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net operating result</td>
<td>6,557,625</td>
<td>512,664,279</td>
</tr>
<tr>
<td>Non-cash operating items:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation and amortisation</td>
<td>18,484,092</td>
<td>17,782,678</td>
</tr>
<tr>
<td>Change in future rehabilitation and restoration costs</td>
<td>2,647,026</td>
<td>(298,544)</td>
</tr>
<tr>
<td>Gain on restructure</td>
<td>-</td>
<td>(505,585,714)</td>
</tr>
<tr>
<td></td>
<td>21,131,117</td>
<td>(488,101,580)</td>
</tr>
<tr>
<td>Investing and development activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net (profit)/loss on disposal of non-current assets</td>
<td>220,378</td>
<td>132,236</td>
</tr>
<tr>
<td>Capital grants and contributions</td>
<td>(7,390,407)</td>
<td>(14,318,445)</td>
</tr>
<tr>
<td></td>
<td>(7,170,029)</td>
<td>(14,186,209)</td>
</tr>
<tr>
<td>Changes in operating assets and liabilities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Increase)/ decrease in receivables</td>
<td>679,709</td>
<td>(74,567)</td>
</tr>
<tr>
<td>(Increase)/decrease in inventory</td>
<td>(73,009)</td>
<td>(27,560)</td>
</tr>
<tr>
<td>Increase/(decrease) in payables</td>
<td>(121,879)</td>
<td>1,604,229</td>
</tr>
<tr>
<td>Increase/(decrease) in other provisions</td>
<td>289,158</td>
<td>155,390</td>
</tr>
<tr>
<td></td>
<td>773,978</td>
<td>1,657,495</td>
</tr>
<tr>
<td>Net cash inflow from operating activities</td>
<td>21,292,692</td>
<td>12,233,985</td>
</tr>
</tbody>
</table>

27 Events after the reporting period

There were no material adjusting events after the balance date 30 June 2010.
Our Financials

Cassowary Coast Regional Council
Notes to the financial statements
For the year ended 30 June 2010

28 Financial instruments

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 the Council. 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. 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.

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>

Credit risk exposure

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 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 wide 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 a 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.


Our Financials

Caesowary Coast Regional Council
Notes to the financial statements
For the year ended 30 June 2010

Council's maximum exposure to credit risk is as follows:

<table>
<thead>
<tr>
<th>Financial assets</th>
<th>Note</th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>10</td>
<td>40,782,885</td>
<td>29,878,942</td>
</tr>
<tr>
<td>Receivables - rates</td>
<td>11</td>
<td>4,767,571</td>
<td>3,498,993</td>
</tr>
<tr>
<td>Receivables - other</td>
<td>11</td>
<td>2,762,951</td>
<td>4,744,708</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>48,333,407</td>
<td>38,122,843</td>
</tr>
</tbody>
</table>

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 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>Fully performing</th>
<th>Past due</th>
<th>Impaired</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>30-60 days</td>
<td>0-30 days</td>
<td>61-90 days</td>
<td>Over 90 days</td>
</tr>
<tr>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Recievables</td>
<td>6,518,054</td>
<td>480,254</td>
<td>534,194</td>
</tr>
</tbody>
</table>

Liquidity risk

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

Council manages its exposure to liquidity risk by maintaining sufficient undrawn facilities, both short and long term, to cater for unexpected volatility in cash flows. These facilities are disclosed in the Note 17.

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:

<table>
<thead>
<tr>
<th>Note</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>2010 Trade and other payables</td>
<td>5,087,235</td>
<td>-</td>
<td>-</td>
<td>5,087,235</td>
</tr>
<tr>
<td>Loans - QTC</td>
<td>3,476,597</td>
<td>12,738,841</td>
<td>11,297,550</td>
<td>27,512,988</td>
</tr>
<tr>
<td></td>
<td>8,563,833</td>
<td>12,738,841</td>
<td>11,297,550</td>
<td>32,600,223</td>
</tr>
<tr>
<td>2009 Trade and other payables</td>
<td>5,478,846</td>
<td>-</td>
<td>-</td>
<td>5,478,846</td>
</tr>
<tr>
<td>Loans - QTC</td>
<td>1,764,947</td>
<td>12,951,358</td>
<td>14,171,194</td>
<td>28,887,499</td>
</tr>
<tr>
<td></td>
<td>7,243,793</td>
<td>12,951,358</td>
<td>14,171,194</td>
<td>34,366,346</td>
</tr>
</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Bank overdraft facility</td>
<td>150,000</td>
</tr>
</tbody>
</table>
Cassowary Coast Regional Council
Notes to the financial statements
For the year ended 30 June 2010

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.

The following interest rate 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 amount in the reverse direction.

<table>
<thead>
<tr>
<th></th>
<th>Net carrying amount</th>
<th>Profit</th>
<th>Equity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial assets</td>
<td>$40,782,885</td>
<td>$29,878,942</td>
<td>$407,829</td>
</tr>
<tr>
<td>Financial liabilities</td>
<td>$(20,122,622)</td>
<td>$(20,469,265)</td>
<td>$(201,226)</td>
</tr>
<tr>
<td>Net total</td>
<td>$20,660,263</td>
<td>$9,409,677</td>
<td>$206,603</td>
</tr>
</tbody>
</table>

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Cassowary Coast Regional Council
Financial statements
For the year ended 30 June 2010

Management Certificate
For the year ended 30 June 2010

These general purpose financial statements have been prepared pursuant to Section 532 of the Local Government Act 1993, 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, as set out on the attached pages, have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the financial performance and cash flows of Cassowary Coast Regional Council for the financial year 1 July 2009 to 30 June 2010 and of the financial position as at the end of that year.

[Signatures]

Mayor
Date: 15/11/2010

Chief Executive Officer
Date: 15/11/2010
INDEPENDENT AUDITOR’S REPORT

To the Mayor of Cassowary Coast Regional Council

Matters Relating to the Electronic Presentation of the Audited Financial Report

The auditor’s report relates to the financial report of Cassowary Coast Regional Council for the financial year ended 30 June 2010 included on Cassowary Coast Regional Council’s website. The Council is responsible for the integrity of the Cassowary Coast Regional Council’s website. I have not been engaged to report on the integrity of the Cassowary Coast Regional Council’s website. The auditor’s report refers only to the statements named below. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of the financial report are concerned with the inherent risks arising from electronic data communications they are advised to refer to the hard copy of the audited financial report, available from Cassowary Coast Regional Council, to confirm the information included in the audited financial report presented on this website.

These matters also relate to the presentation of the audited financial report in other electronic media including CD Rom.


I have audited the accompanying financial report of Cassowary Coast Regional Council, which comprises the statement of financial position as at 30 June 2010, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year 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 and Local Government Finance Standard 2005 including compliance with 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 is to express an opinion on the financial report based on the audit. 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 all
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 year 1 July 2009 to 30 June 2010 and of the financial position as at the
end of that year.

RJ Dunstan
as Delegate of the Auditor-General of Queensland

Townsville

Dated: 15/1/2010
Revenue Policy 2009/2010

The Making and Levying of Rates and Charges
In general Council will be guided by the principle of user pays in the making of rates and charges, particularly in water, sewerage and cleansing, so as to minimise the impact of rating on the efficiency of the local economy.

Council will be guided by the following principles in making rates and charges:

- 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.
- equitable distribution of the cost of its operations between different groups of ratepayers;
- application of user pays such that where applicable customers pay for the service they use.

In levying rates Council will apply the principles of:

- making clear what is the Council’s and each ratepayers’ responsibility to the rating system;
- making the levying system simple and inexpensive to administer;
- timing the levy of rates to ensure a sustainable cash flow for operations of the Council and to spread the burden to ratepayers over the financial year;
- equity through flexible payment arrangements for ratepayers with a lower capacity to pay.

General rate revenue provides whole of community services not funded through subsidies, grants, contributions or donations received from other entities or not provided by other levies or charges.

Council will distribute the rates burden by the use of differential rating categories with banding applied where it considers relevant.

Council will consider levying special and separate rates and charges when appropriate, to recover the costs associated with a particular service, project or facility that provides direct or additional benefit to the ratepayer or class of ratepayer.
**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.

**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.

**Borrowing Policy 2009/2010**

**Policy statement**

a. Council will only borrow in circumstances where there are insufficient funds from revenue, grants, subsidies or specific reserves primarily established to fund capital works;

b. Borrowing will only be made in accordance with the requirements of Section 55 of the *Local Government Finance Standard 2005* which states borrowing may only be made for:
   - capital expenditure; or
   - short-term working capital; or
   - a genuine emergency or hardship; or
   - establishing a commercial debt structure for its commercial business unit or corporitised corporation.

c. Borrowing will be undertaken in accordance with Queensland Treasury Corporation guidelines and the *Statutory Bodies Financial Arrangements Act 1982*;

d. Borrowing will be for a period which is less than or equal to the estimated useful life of the related asset(s) however in the case of road, water and sewerage infrastructure with useful lives ranging from 20 to 60 years the term will be limited to between 10 and 20 years unless longer terms are recommended by the Queensland Treasury Corporation;

e. Detailed capital works and assets acquisition programs for the next 5 years together with the 10 year financial forecast will provide the basis for determination of funding options;

f. Council will use the Queensland Treasury Corporation for the management of its long term debt facilities.
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

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 2\textsuperscript{nd} and 4\textsuperscript{th} Thursday of the month unless otherwise advertised. Maximum number of meetings held – 23.

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 \textit{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 – 91.82\% of the upper limit of the Mayor remuneration range for a Category 4 Council, plus the amalgamation loading for a Category 4 Council.
Legislative Information

**Deputy Mayor** – 90.75% of the upper limit of the Deputy Mayor remuneration range for a Category 4 Council, plus the amalgamation loading for a Category 4 Council.

**Councillor** – 89.78% of the upper limit of the Councillor remuneration range for a Category 4 Council, plus the amalgamation loading for a Category 4 Council.

**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.

<p>| Councillor’s Remuneration and Meeting Attendance from 1 July 2009 to 30 June 2010 |
|----------------------------------|-----------------|-----------------|-----------------|</p>
<table>
<thead>
<tr>
<th><strong>Description</strong></th>
<th><strong>Remuneration</strong></th>
<th><strong>No. of Meetings Attended</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cr Bill SHANNON</td>
<td>Allowances</td>
<td>$108,793.37</td>
</tr>
<tr>
<td></td>
<td>Vehicle/mileage</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>Superannuation</td>
<td>$13,055.07</td>
</tr>
<tr>
<td>Cr Mark NOLAN</td>
<td>Allowances</td>
<td>$69,825.06</td>
</tr>
<tr>
<td></td>
<td>Vehicle/mileage</td>
<td>$159.50</td>
</tr>
<tr>
<td></td>
<td>Superannuation</td>
<td>$8,379.24</td>
</tr>
<tr>
<td>Cr Ian RULE</td>
<td>Allowances</td>
<td>$59,615.45</td>
</tr>
<tr>
<td></td>
<td>Vehicle/mileage</td>
<td>$50.01</td>
</tr>
<tr>
<td></td>
<td>Superannuation</td>
<td>$7,153.79</td>
</tr>
<tr>
<td>Cr Jennifer DOWNS</td>
<td>Allowances</td>
<td>$59,615.45</td>
</tr>
<tr>
<td></td>
<td>Vehicle/mileage</td>
<td>$7,581.28</td>
</tr>
<tr>
<td></td>
<td>Superannuation</td>
<td>$7,153.79</td>
</tr>
<tr>
<td>Cr Ross SORBELLO</td>
<td>Allowances</td>
<td>$59,615.45</td>
</tr>
<tr>
<td></td>
<td>Vehicle/mileage</td>
<td>$955.85</td>
</tr>
<tr>
<td></td>
<td>Superannuation</td>
<td>$7,153.79</td>
</tr>
<tr>
<td>Cr Bill HORSFORD</td>
<td>Allowances</td>
<td>$59,615.45</td>
</tr>
<tr>
<td></td>
<td>Vehicle/mileage</td>
<td>$1,656.60</td>
</tr>
<tr>
<td></td>
<td>Superannuation</td>
<td>$7,153.79</td>
</tr>
<tr>
<td>Cr Carmel SILVESTRO</td>
<td>Allowances</td>
<td>$59,615.45</td>
</tr>
<tr>
<td></td>
<td>Vehicle/mileage</td>
<td>$70.68</td>
</tr>
<tr>
<td></td>
<td>Superannuation</td>
<td>$7,153.79</td>
</tr>
</tbody>
</table>
**Legislative Information**

**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:

<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>Cr Bill Shannon</td>
<td>14-16 March 2010</td>
<td>Canberra</td>
<td>Australia-wide Rural Lobby Group Forum and Ministerial Deputation</td>
<td>$597.36</td>
</tr>
<tr>
<td></td>
<td>28-30 April 2010</td>
<td>Sunshine Coast</td>
<td>Civic Leaders Summit</td>
<td>$281.82</td>
</tr>
<tr>
<td>Cr Bill Horsford</td>
<td>26-29 August 2009</td>
<td>Brisbane</td>
<td>LGAQ Conference</td>
<td>$445.76</td>
</tr>
<tr>
<td>Cr I Rule</td>
<td>26-29 August 2009</td>
<td>Brisbane</td>
<td>LGAQ Conference</td>
<td>$445.76</td>
</tr>
<tr>
<td>Cr Carmel Silvestro</td>
<td>30 Oct—1 Nov 2009</td>
<td>Brisbane</td>
<td>Country Week</td>
<td>$88.98</td>
</tr>
<tr>
<td>Cr Jennifer Downs</td>
<td>28 July—1 Aug 2009</td>
<td>Toowoomba</td>
<td>ALGWA Conference</td>
<td>$485.45</td>
</tr>
</tbody>
</table>

**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>
<th>Parish</th>
<th>Parish</th>
</tr>
</thead>
<tbody>
<tr>
<td>61</td>
<td>F27024</td>
<td>Glady</td>
<td>67</td>
<td>F27024</td>
</tr>
<tr>
<td>62</td>
<td>F27024</td>
<td>Glady</td>
<td>68</td>
<td>F27024</td>
</tr>
<tr>
<td>63</td>
<td>F27024</td>
<td>Glady</td>
<td>69</td>
<td>F27024</td>
</tr>
<tr>
<td>64</td>
<td>F27024</td>
<td>Glady</td>
<td>70</td>
<td>F27024</td>
</tr>
<tr>
<td>65</td>
<td>F27024</td>
<td>Glady</td>
<td>71</td>
<td>F27024</td>
</tr>
<tr>
<td>66</td>
<td>F27024</td>
<td>Glady</td>
<td>72</td>
<td>F27024</td>
</tr>
<tr>
<td>74</td>
<td>F27024</td>
<td>Glady</td>
<td>73</td>
<td>F27024</td>
</tr>
<tr>
<td>75</td>
<td>F27024</td>
<td>Glady</td>
<td></td>
<td></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.
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:
- Bilyana Rural Fire Brigade; and
- 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 2009/2010 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</td>
<td>RP744555</td>
<td>Alcock</td>
<td>Cardwell</td>
</tr>
<tr>
<td>17</td>
<td>RP732916</td>
<td>Alcock</td>
<td>Cardwell</td>
</tr>
<tr>
<td>4</td>
<td>RP740213</td>
<td>Alcock</td>
<td>Cardwell</td>
</tr>
<tr>
<td>2</td>
<td>RP747202</td>
<td>Alcock</td>
<td>Cardwell</td>
</tr>
<tr>
<td>3</td>
<td>RP747202</td>
<td>Alcock</td>
<td>Cardwell</td>
</tr>
<tr>
<td>1</td>
<td>RP743134</td>
<td>Alcock</td>
<td>Cardwell</td>
</tr>
<tr>
<td>1</td>
<td>RP747466</td>
<td>Alcock</td>
<td>Cardwell</td>
</tr>
<tr>
<td>5</td>
<td>RP741641</td>
<td>Alcock</td>
<td>Cardwell</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>
Legislative Information

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—Finance Standard

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 $42,986.58. All expenditure was for administrative and public notification purposes only.

- The Cairns Post - $6,263.23
- Tully Times - $9,092.40
- Paradise Outdoor Advertising - $4,200.00
- NQ Newspaper - $16,033.55
- Coastal Broadcasters - $7,397.40

Council provided a number of grants and contributions to community organisations to the total value of $506,702.93 as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rates rebates not for profit organisations</td>
<td>109,930.42</td>
</tr>
<tr>
<td>RADF</td>
<td>54,912.91</td>
</tr>
<tr>
<td>Tourism</td>
<td>173,588.43</td>
</tr>
<tr>
<td>Australia Day</td>
<td>3,510.36</td>
</tr>
<tr>
<td>ANZAC Day</td>
<td>7,248.79</td>
</tr>
<tr>
<td>Special Events</td>
<td>36,136.63</td>
</tr>
<tr>
<td>Sport and Recreation</td>
<td>4,011.50</td>
</tr>
</tbody>
</table>
Council provided **entertainment and hospitality** funding costing $6,923.36.

Council engaged the services of **consultants** to provide advice and recommendations totalling $1,005,438.77 as follows:

### Management
- De Chastel & Associates: $24,178.35

### Engineering
- AEC Group Ltd: $52,175.00
- BMT WBM Pty Ltd: $11,778.76
- Cardno CCS: $23,567.50
- Cardno Eppell Olsen: $24,097.50
- Cardno (Qld) Pty Ltd: $68,288.75
- Flanagan Consulting Group: $72,687.50
- GHD Pty Ltd: $274,038.50
- Golder Associates: $20,705.00

### Environmental
- Golder Associates: $47,667.50

### Communities
- AEC Group: $16,700.00
- GHD Pty Ltd: $143,015.00
- Mitchell Brandtman: $2,880.00
- Suters (Architects): $13,500.00
- De Chastel & Associates: $1,350.00
- Peter Davey Consultancy: $13,800.00

### Corporate IT
- AEC Group: $24,000.00
- De Chastel & Associates: $30,491.54
- Pacific Strategic Alliance: $14,490.00
- Technology One: $126,027.86

### Total Donations & Contributions to Community Organisations
$506,702.93

Reportable Sections as required under Section 25 of the Local Government Finance Standard—Reserves and Control Roads

Council has control over:
- 2,400 ha (approx) of Parks (including 8.018 ha leased to Sporting Clubs) on land that is a Reserve under the *Lands Act 1994*; and
- 1,165 kms of roads that are not owned by the Council
Recruitment Information 2009/2010

<table>
<thead>
<tr>
<th>Department</th>
<th>External Vacancies</th>
<th>Unfilled External Vacancies</th>
<th>Internal Vacancies</th>
<th>Unfilled Internal Vacancies</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Services</td>
<td>14</td>
<td>-</td>
<td>5</td>
<td>(1)</td>
<td>19</td>
</tr>
<tr>
<td>Corporate Services</td>
<td>5</td>
<td>-</td>
<td>1</td>
<td>-</td>
<td>6</td>
</tr>
<tr>
<td>Management</td>
<td>3</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3</td>
</tr>
<tr>
<td>Planning &amp; Environmental Services</td>
<td>6</td>
<td>(1)</td>
<td>2</td>
<td>-</td>
<td>8</td>
</tr>
<tr>
<td>Works</td>
<td>18</td>
<td>(1)</td>
<td>4</td>
<td>-</td>
<td>22</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td><strong>46</strong></td>
<td><strong>(2)</strong></td>
<td><strong>12</strong></td>
<td><strong>(1)</strong></td>
<td><strong>58</strong></td>
</tr>
</tbody>
</table>

Tenders

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.

Expressions of Interest

The Council made one resolution during 2009/2010 under Section 489 of the Local Government Act which related to Design and Construction of the Innisfail Sewerage Treatment Plant.

National Competition Policy

Council resolved not to apply the Code of Competitive Conduct to its business activities for 2009/2010 for the reason that the amalgamation has required the significant allocation of Finance Section staff to resultant high priority and critical corporate objectives which has precluded preparatory work being undertaken during 2008/2009.
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 enquiries**
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
Useful Contacts

Visitor Information Centres

**Cardwell Information Centre**
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](http://www.missionbeachtourism.com)

Opening Hours
9.0am – 5.00pm seven days a week

**Tully Visitor and Heritage Centre**
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**
1 Eslick Street, Innisfail

Phone:  (07) 4061 2655
Fax:  (07) 4061 2199

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.

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 9135.

Conservatorium

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