



Aurukun Shire Council

2011/2012 Annual Report



*Cover Photographs:
TOP – Local children at play on the beach.
BOTTOM – Local Coastline showing bauxite layer.*

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Back Cover (Photographs: community based - assorted)

MESSAGE FROM THE MAYOR

It is difficult to present a message for the whole of the 2011/2012 due to the late Mayoral elections and the taking of office 18 June 2012.

The passing of Mayor Neville Pootchemunka whilst in office was a sad and melancholy experience for the community and my thoughts and condolences are extended to the family and friends during this time.

I can, however, comment on how busy the activities have been around the community from new housing to infrastructure upgrades to our water, sewage and refuse control and I look forward to continuing improvements in the coming years.

The newly elected Council will strive to meet the upcoming challenges and opportunities and I take pleasure in congratulating and introducing the new team of Councillors. Cr. Angus Kerindun (Deputy Mayor), Cr. Vera Koomeeta, Cr. Edgar Kerindun and Cr. Ada Woolla. We are all committed to making good decisions especially in preparing and maintaining very good but tight budgets which will be focused on strengthening Aurukun's financial position.

As we now know, there are tough and challenging times ahead as we deal with a broad range of challenging issues, but I am confident that Council is in a strong position to face this challenge with confidence.

I am looking forward to the future and know that this council is in a strong position to face whatever it may bring.

Cr. Dereck Walpo
Mayor of Aurukun Shire Council

AURUKUN SHIRE PROFILE

Legal Status

The Aurukun Shire Council operates under Queensland Government Legislation, namely *The Local Government Act 2009*. Furthermore, two Regulations working hand-in-glove with the Act are the *Financial Planning & Reporting Regulation* and the *Operations Regulation*. Council is constituted by the Councillors who are elected or appointed to the local government under this Act. Councils' **ABN is 32 338 490 426**. Council's GST registration is effective from July 1st, 2000.

Elected Members

Cr Dereck Walpo	Mayor
Cr Angus Kerindun	Deputy Mayor
Cr Ada Woolla	Councillor
Cr Vera Koomeeta	Councillor
Cr Edgar Kerindun	Councillor

Land Tenure

The Council is responsible for land assigned to it under a Lease granted to the Council pursuant to the provisions of the Local Government (Aboriginal Lands) Act 1978 over an area of about 750,000 hectares described as Lot 1 on Plan SC211. The term of the Lease has been extended to November 3, 2059.

Services Available in Aurukun:

Aurukun has the following services available to residents and visitors:

- Post Office
- Bendigo Bank Agency
- Aurukun Primary Health Care Centre - supported by the Royal Flying Doctor Service
- Island & Cape General Store
- School P-10 (Koolkan Campus of the Cape York Australian Aboriginal Academy)
- Koolkan Early Childhood Centre and Family Support Hub
- Airport and Skytrans agency - daily flights (weekdays) from and to Cairns.

Location:

The Aurukun Shire is a very remote area of Queensland which is starkly different to most other Queensland shires. Its community is among the most disadvantaged in Australia but it has outstanding potentials for growth and prosperity. The community of Aurukun is located on the north-west coast of the Cape York Peninsula, 200km (2hrs 30mins) by road south of the mining town of Weipa and 790km (11hrs) from Cairns. The community is located within the Aurukun Shire; nearly the entire population (99.6%) lives within the township.



The Shire covers an area of 7500 sq. km. (approximately 192km long and up to 50km wide). It has about 107 km of Gulf of Carpentaria coastline. The Accessibility/Remoteness Index of Australia (ARIA) produced by the Department of Health and Ageing rates Aurukun in the highest category of remoteness. Aurukun is rated as: 5. Very Remote (ARIA score >9.08 - 12) - very little accessibility of goods, services and opportunities for social interaction.

Socio-Economic Status & Disadvantage:

Socio-economic Indexes for Areas (SEIFA) is a suite of four summary measures that have been created from Census information. The indexes can be used to explore different aspects of socio-economic conditions by geographic areas. For each index, every geographic area in Australia is given a SEIFA number which shows how disadvantaged that area is compared with other areas in Australia. Aurukun is rated in the poorest 5% of communities Australia-wide. The 34 discrete Indigenous Queensland communities rank below all 123 other Queensland communities and Aurukun is the 11th lowest ranking among them.

Aurukun is a Welfare Reform Community:

Aurukun is one of only four Welfare Reform communities in Queensland. This means that possession of alcohol within the Shire is illegal and that Family Income Management is applied to families who do not satisfy certain criteria related to child care. Since 2007/08 when the average rate of school attendance was recorded as 37.9% the rate of attendance rose to 65.9% in the quarter ended 31st March 2010.

Aurukun has strong potential to grow in prosperity. To do that it will need investment in business infrastructure. It will also need appropriate management able to develop business in a manner that harmonises with the local culture and protects the natural and cultural resources of the Wik and Wik Way people. Opportunities exist in:

- Eco-cultural tourism - supported by the large and pristine areas of the Shire with rare ecological values and the strong traditional culture and arts and crafts industry of the community;
- The development of the Shire through road improvement and transport services supporting outstations and production for local consumption of beef and other agricultural, fishing and aquacultural products
- Mining - in direct employment, in service industries to support mining operations, and in the clearing and rehabilitation of the land mined including plantings that will create sustainable timber-related industries including timber, furniture manufacture and bush tucker supplies;
- "Import replacement" and improved retail and service businesses supporting a higher standard of living in the community;
- Employment in construction - approved and anticipated infrastructure development in the next two years includes: 10 new community dwellings; a large number of dwelling refurbishments; upgrading of the water supply at a cost of \$11m.; the development of a major art complex; the extension of the community store to provide improved wet season storage; the construction of a new "business hub"

including office space and up to 6 new commercial premises; refurbishment of the swimming pool and recreation hall; construction of a new training centre; and refurbishment of the former canteen building.

□ Employment in natural and cultural resource management - the Council aims to establish a Land & Sea Management Office for the Shire. Current programs will allow it to be staffed with a Coordinator and four Rangers under the Wild Rivers Rangers Program.

Corporate Vision

(extracted from ASC's Corporate and Operational Plan 2011 to 2012)

Community

Aurukun will continue to strive to be the leading Cape York Aboriginal Community providing a safe and healthy living environment for its people.

Employment

Increased employment opportunities for local Indigenous people will continue to be the focus of all community programs and projects.

Education and Training

People will have access to appropriate education and training programs aimed specifically at improving their employment opportunities.

Economy

Support and encourage employment of local people by development of economic opportunities through both local and joint venture initiatives.

Land and Sea

Implementation of management programs to support traditional owners to preserve and manage their land and sea resources for the benefit of the current and future generations.



Population

Reproduced from the Australia Bureau of Statistics website:

ESTIMATED RESIDENT POPULATION BY AGE AND SEX - at 30 June

	2006	2007	2008	2009	2010
Males - 0 to 4 years	72	61	58	61	83
Males - 5 years to 9 years	62	69	69	68	62
Males - 10 years to 14 years	51	56	66	64	57
Males - 15 years to 19 years	42	43	41	32	27
Males - 20 years to 24 years	41	54	63	83	92
Males - 25 years to 29 years	56	35	30	39	46
Males - 30 years to 34 years	51	57	57	51	45
Males - 35 years to 39 years	44	36	28	26	24
Males - 40 years to 44 years	34	40	45	46	43
Males - 45 years to 49 years	19	23	25	25	22
Males - 50 years to 54 years	28	15	13	12	10
Males - 55 years to 59 years	27	33	36	33	24
Males - 60 years to 64 years	6	9	12	19	27
Males - 65 years to 69 years	4	5	0	0	3
Males - 70 years to 74 years	9	9	10	7	7
Males - 75 years to 79 years	3	0	4	6	7
Males - 80 years to 84 years	0	3	3	4	4
Males - 85 years and over	1	1	1	1	1
Males - Total	550	549	561	577	584
Females - 0 to 4 years	73	80	86	87	84
Females - 5 years to 9 years	52	55	67	66	73
Females - 10 years to 14 years	53	57	52	49	53
Females - 15 years to 19 years	53	55	61	59	56
Females - 20 years to 24 years	43	47	53	52	54
Females - 25 years to 29 years	39	38	30	32	38
Females - 30 years to 34 years	54	48	47	40	29
Females - 35 years to 39 years	58	63	62	62	54

Females - 40 years to 44 years	no.	38	42	47	54	62
Females - 45 years to 49 years	no.	29	31	29	25	21
Females - 50 years to 54 years	no.	22	22	30	33	35
Females - 55 years to 59 years	no.	23	25	22	22	23
Females - 60 years to 64 years	no.	18	19	20	16	14
Females - 65 years to 69 years	no.	7	7	10	13	13
Females - 70 years to 74 years	no.	10	3	0	2	6
Females - 75 years to 79 years	no.	0	7	10	10	10
Females - 80 years to 84 years	no.	7	7	7	3	3
Females - 85 years and over	no.	0	1	2	7	4
Females - Total	no.	579	607	635	632	632
Persons - 0 to 4 years	no.	145	141	144	148	167
Persons - 5 years to 9 years	no.	114	124	136	134	135
Persons - 10 years to 14 years	no.	104	113	118	113	110
Persons - 15 years to 19 years	no.	95	98	102	91	83
Persons - 20 years to 24 years	no.	84	101	116	135	146
Persons - 25 years to 29 years	no.	95	73	60	71	84
Persons - 30 years to 34 years	no.	105	105	104	91	74
Persons - 35 years to 39 years	no.	102	99	90	88	78
Persons - 40 years to 44 years	no.	72	82	92	100	105
Persons - 45 years to 49 years	no.	48	54	54	50	43
Persons - 50 years to 54 years	no.	50	37	43	45	45
Persons - 55 years to 59 years	no.	50	58	58	55	47
Persons - 60 years to 64 years	no.	24	28	32	35	41
Persons - 65 years to 69 years	no.	11	12	10	13	16
Persons - 70 years to 74 years	no.	19	12	10	9	13
Persons - 75 years to 79 years	no.	3	7	14	16	17
Persons - 80 years to 84 years	no.	7	10	10	7	7
Persons - 85 years and over	no.	1	2	3	8	5
Persons - Total	no.	1 129	1 156	1 196	1 209	1 216

Shire History

Cape Keerweer, on the Gulf of Carpentaria coast, was the site of the first attempted European settlement in Australia. In 1605 the Dutch ship Duyfken, under Captain Willem Janszoon, sailed down the west coast of Cape York Peninsula and made the first recorded Dutch landing in Australia at Cape Keerweer, south of Aurukun. Janszoon planned to build a city at the site. However, after exploitative actions by the crew, fighting broke out with the local people, several sailors were killed and the Duyfken departed.

Aurukun was established as a Presbyterian mission (formerly known as the Archer River Mission Station) in 1904. Aboriginal people were relocated from large surrounding areas to the mission settlement over several decades. Today's township is on the site of the original mission.

On 22 May 1978 the Local Government (Aboriginal Lands) Act came into force, constituting the Aurukun Shire Council. The Act granted a 50-year lease to the Council over most of the land in the original Reserve, a large part of the traditional lands of the Aurukun people.

Challenges we face

- Size - The Shire comprises some 7,500 square kilometres. There are 15 outstations to manage and a range of plant and animal pests.
- Isolation - The isolation of Aurukun limits its ability to attract skilled workers. The cost of materials and services is high due to freight costs and the distance from regional centres.
- Wet Season - The climate creates special challenges. Roads outside of the community are impassable during the wet season. This greatly increases freight costs - which flow through and raise the cost of just about everything. Extreme isolation for nearly half of the year also causes social and community stresses.
- Housing - The Council provides housing within Aurukun with a stock of 182 community houses and 16 staff houses. The new federally funded 10 year housing programme commenced this year. The Federal Government has allocated money to the Queensland State Government to build 91 houses and complete 247 refurbishments over the next 10 years in Aurukun. This will have a significant impact on the current level of overcrowding in community housing. The Remote Indigenous Land and Infrastructure Program Office assists in removing impediments that may impact on the program. This program will relieve overcrowding and facilitate social and economic development in Aurukun. Houses are closed by the relatives for cultural reasons upon the passing of a resident. After a Council-prescribed period of three months an Opening Ceremony is held. The five clan groups come together at the opening to celebrate this event with traditional dancing and a smoking ceremony. After this ceremony the family returns to reside within the house.

Our Environment

Wik, Wik Way & Kugu Country - Almost the whole Shire is comprised in 5 areas of high conservation significance. The majority of the Shire is very high quality wilderness. There are several areas that demonstrate the geology of the region and the geological processes that formed most of the Gulf coastline. Landform and vegetation types are varied and many vegetation types are among the best of their class. Large, powerful and ancient species like the saltwater crocodile are not the only natural treasures in the Aurukun Shire.

The Spotted Cuscus and the Palm Cockatoo are two other important species. Freshwater Anchovies and the River Garfish have their only known habitats on Cape York Peninsula in the Archer and Embley Rivers respectively. The vulnerable Northern Crimson Finch has important habitat in the coastal section of the Holroyd Wilderness. The Aurukun Wetlands has important breeding sites for Magpie Geese - a culturally important species.

Rich in barramundi, mud crabs and numerous other species including some that are rare and threatened the lands and waters of the Aurukun Shire benefit from having had little commercial exploitation. Many areas have large shell middens left by the ancient Aboriginal populations. These contain valuable scientific evidence of past climatic conditions, plant populations and cultural artifacts.

The traditional culture and heritage of the Wik and Wik Way people is vibrant. Most Aboriginal people in Aurukun still speak their native tongue. The Traditional Owners' association with land and water is deeply significant.

The Aurukun Wetlands comprise high quality coastal wetland habitats. About 25% of their extent is of very high wilderness quality. They may be the most important dry season refuge for water birds on Cape York Peninsula. They include major breeding colonies for Magpie Geese and other water birds and two wader roost sites of over 5,000 birds. The area is a biodiversity hotspot.

The Shire boundaries are shown black in the map shown. Areas of natural conservation significance located partly or wholly within the Shire are colour-coded by conservation area:

Hey-Embley Rivers Area



Pera Head Area



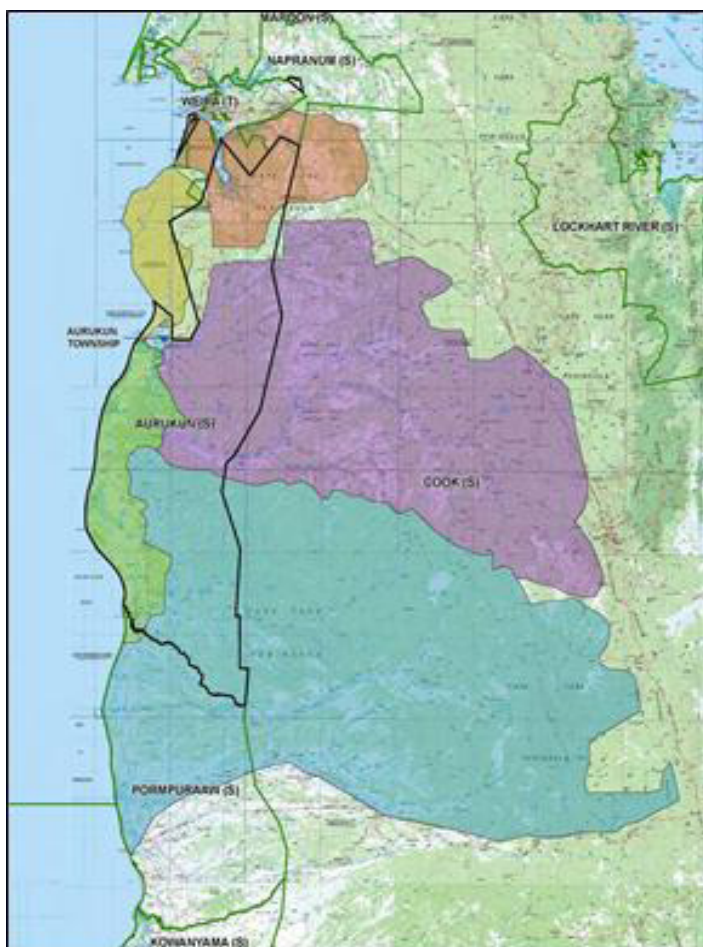
Aurukun Wetlands



Archer – Coen Area



Holroyd Wilderness



For Visitors

Fishing & Wetlands Charters

Aurukun Wetlands Charters conduct eco-cultural charter tours and fishing tours in the Aurukun Wetlands and adjacent waters..

Access to country

Unless booking through Aurukun Wetland Charters, specific approval is required for those who wish to camp, hunt or fish within the Shire. Requests for approval should be made 6 weeks in advance and should be:

- posted to the CEO, PO Box 887N, North Cairns QLD
- faxed to 07 4060 6191; or
- emailed to admin@aurukun.qld.gov.au.

Telephone enquiries should be directed to Linda Sivyer (Personal Assistant to the CEO and Mayor) on 07 4060 6811.

Meals and Supplies in Aurukun

Accommodation in Aurukun is provided on a self-catering basis. You will need to purchase and cook your own meals. However, there is a takeaway food bar at the General Store which is usually open to 5:00 p.m. on weekdays serving a variety of takeaway meals. The General Store carries a range of foodstuffs including groceries, milk, meat and fruit and vegetables. The hours of the General Store are 8:00 a.m. to 12:30 p.m. and 1:30 p.m. to 5:30 p.m. weekdays. The General Store also opens on Saturday mornings. If you are arriving in the community late in the afternoon you might not be able to purchase food before the General Store closes. It is worthwhile to consider bringing some food with you.

There is also provision in the new commercial centre now under construction for a new café and bakery which are expected to open in December 2012.

Travel & Transport to Aurukun - By Road

Aurukun is approximately 752 km by road from Mareeba and 815 km from Cairns. Sealed from Cairns, the road is mainly good standard gravel surface from Lakeland (564 km) with many short sealed sections. During the wet season (variable - but often from December or January to May or June) road access is closed due to flooding.

Road condition reports can be obtained from Department of Transport & Main Roads (Phone: 131940), the RACQ website (http://www.racq.com.au/travel/drive_travel/road_conditions) and (in relation to the Aurukun Access Road, the last 105 km of the trip), from the Aurukun Police (Phone: 07 4083 4999).

Fuel can be purchased at Mareeba, Lakeland, Musgrave, Coen and Archer River Roadhouse. Freight transport to Aurukun, when accessible by road, is provided by Hawkins Transport (Qld) Pty Ltd for the Council's purposes. Hawkins can be found at: http://www.hawkinsqld.com.au/html/hawkins_transport_qld.html. Phone: 0427 028 966.

By Air

Passenger and freight transport to Aurukun is available on daily weekday scheduled flights operated by Skytrans. Visit their website at <http://www.skytrans.com.au/> for


schedules and bookings. Phone: 1300 759 872. Freight is consigned through Toll Priority in Cairns - Phone: 13 15 31.

By Sea

The shipping company Seaswift provides barge transport to the Torres Strait and Weipa. During the wet season it is the most economical freight service for bulky and heavy items to be transported to Aurukun. Freight items may be transhipped at Weipa for delivery to Aurukun. This service operates weekly and does the trip around Cape York Peninsula in about 4 days, leaving on a Tuesday and arriving in Weipa on Friday. Seaswift can be contacted on 07 4035 1234.

Alcohol

The whole of the Aurukun Shire is a "dry" area. Alcohol may not be transported into or consumed within the Shire, it is an offence to do so and heavy fines can be imposed on offenders. The Aurukun Police frequently conduct searches of vehicles, baggage and persons entering the Shire by road, by sea or by air and offences are prosecuted.



Bruce Martin
Chief Executive Officer
bruce.martin@apncapeyork.org
Mobile: 0448 570 024

Aurukun office: 07 4060 6125
80 Kang Kang Rd,
Aurukun, QLD 4871

Cairns office 07 4032 1635
Fax: 07 4032 1201
admin@apncapeyork.org



MESSAGE FROM THE CEO.

This year has been a very exciting and challenging year for Aurukun Shire Council and it is a pleasure to report that through consultation, engagement and collaboration Council has been able to deliver its wide range of services to a standard that the public expect.

The passing of our well respected Mayor Cr. Neville Pootchemunka was a sad and stressful time for not only the community but also the extended networks and friendships that the Mayor developed over many years. His loss will be felt for many years. An associated impact on Council and the community was the delay in holding the Mayoral election as directed by the Electoral Office. The result was having a Council with elected Councillors but no Mayor for a period of time.

Council has met some key challenges over this time and will continue to strive to secure continuing good governance and administration to meet community expectations and Government compliance. Council at all times has been committed to improving and expanding on the delivery of quality services to our community as a major focus, from early child care and child health services to road maintenance, waste services, planning and diverse community and social services that exceed the responsibilities of most main stream Councils. Aurukun Shire Council is responsible for delivering a wide range of services that provide the community with the support it needs and will continue to do this irrespective of changes and challenges that may occur over time.

The past financial year has again seen a high level of capital works projects undertaken and we have been involved in some new and innovative work. The Business Precinct commenced construction and Council approved the tendering for the construction of the new Aged Care Respite Centre with construction commencing late in 2012. The tender for the design and Project Management of the new Barge Landing was also finalised during 2012.

New community housing construction was commenced in January and 11 new homes were completed before 1 July 2012 with families moved in. Major refurbishments have also been commenced and/or completed during the year and all resulting in improving housing conditions. Four Transitional Houses were also completed for use of tenants during these refurbishment works and will assist in reducing overcrowding when works are carried out.

I take this opportunity to commend staff and employees that have engaged in the spirit of change within the Council organisation especially for their dedication and effort to

ensure that quality services are delivered. A well-deserved thank you is also given to the volunteers in Aurukun who contribute so much to the community.

This year has seen some employees moving on to further their own endeavours and this has resulted in the appointment of new staff. We welcome all new staff as members of the Aurukun Shire Council family and look forward to working productively together and in partnership for the community. It is Council's commitment to strengthen and expand Professional Development activities for staff and will continue to seek to identify opportunities to improve the way we deliver services and ensure that the community's changing needs are fully met.

Maintaining and strengthening working relationships with Government and their Agencies is an important role for Council, and we have continued to do this over the past year and will continue into the future. These partnerships will strengthen Council's ability to deliver improved and expanded services into the near and distant future.

John R Japp *BBus. MEd. CEng. MIMarEST*
CEO





Aurukun Earthmoving
operates two Caterpillar
D10 dozers, two D6
dozers & one caterpillar
14H Grader.

CONTACT AURUKUN
EARTHMOVING ON:
0428 709 912



ATHEL PEN & PUUCH

PLANT HIRE



Kenworth T650 550hp side-tipper truck (22m³) can be fitted with our 35,000 ltr water tank with rear spray.

Gerald holds tickets and will operate your backhoe, grader, bobcat, front loader, excavator, dozer, forklift, crane or roller.

OPERATIONS
geraldtamwoy@gmail.com
0408 969 672

ADMINISTRATION & ACCOUNTS
kptamwoy@gmail.com
0407 026 289

403 AMBAN LANE
AURUKUN QLD 4871

PHONE: (07) 4060 6270
Directors Gerald & Keri Tamwoy

Overview of all Operations *(in no particular order)*

Most of Council's municipal services are managed by the Chief Operating Officer, Neil Ewart. Neil's contacts are: Phone: 07 4060 6812 - Mobile: 0427 606 808 - Fax: 07 4060 6191. During this reporting period, services under Neil's management include:

- Roads
- Water
- Sewerage
- Waste Disposal
- Animal Control
- Environmental Health
- Housing & Building Maintenance
- Airport
- Home & Community Care
- Child Care Services
- Library
- Remote Indigenous Broadcasting
- Healthy Lifestyle Promotion

Roads

The Council maintains 18km of sealed town streets and approximately 59 km of unsealed rural roads. Most of the unsealed road length is part of the Aurukun Access Road (from the Peninsula Development Road) which lies within the Shire. The extent of road development within the Shire has been seriously limited by the difficulty of road construction past the extensive Aurukun Wetlands which separate Aurukun from the larger southern area of the Shire. The wetlands make an impassable barrier to economic road construction.

Only minor work is required within the township, new subdivisions accounting for most of that. Periodically the Council reseals town streets. The majority of the roadwork Council is funded for is flood damage restoration work on the Access Road. That work is actually contracted out to Department of Main Roads, with Council providing a grader, front-end loader and a small works crew of up to 4 to support the work. That was to cover extensive damage due to numerous flooding cross-flows during the long wet season. The standard of the road is being raised each year (including the raising of the pavement and installing culverts for better drainage) but high maintenance costs are expected to continue until the road can be sealed.

Water Supply & Sewerage

The Aurukun water is tested weekly by SGS in Cairns and returned results have always been good. The water is treated daily and monitored closely by the council plumbers. The Aurukun Water Supply is drawn from bores which deliver high quality water. The reticulation system is old and in recent years low water pressure has been a persistent problem. The Indigenous State Infrastructure Program of Department of Public Works is currently funding an \$11m upgrade of the water supply (replacement or refurbishment of the bores and pumps) and sewerage pumping. The program is being managed by Aurecon and the principal contractor is Civil Team Engineering. The work is expected to be finished in 2012.

The sewerage ponds are in a healthy state and are working as they should. There has been infrastructure work done that will improve the capacity and working of the ponds.

Waste Disposal

Council provides wheelie bins and collects household waste twice per week. Waste is disposed of to landfill and a new dump has recently been opened.

Animal Control

Aurukun has a large population of dogs and there are major issues in relation to their health and control. Council operates a pound and stray dogs can be removed.

Environmental Health

There is currently a vacancy in the Environmental Health Officer position. Funding is on hand and an appointment of a trainee from within the community will be made in the near future.

Housing & Building Maintenance

Jobs completed during the reporting period:

- 16 Man Camp water connection - Q build has contracted council to install a 50mm waterline from Tal Tal side of the tavern to 100 meters along the fence line to a water meter.
- Aurecon Landscaping and Fencing - This project was attached to the water and sewerage upgrade. It involved installation of playground equipment, bollards, planting of native plants, picnic areas and fencing of the sewer ponds, the new dump and pump stations.
- Council Office Upgrade - The job is still in progress it involves CEA and council. The project will give a large undercover area at the front of the building along with seating, new fence and landscaping.
- Fuel Storage lighting Upgrade - The fuel depot has been upgraded with security lighting.
- Men's Shed - The shed was erected close to the football oval. It is intended to be used by men to discuss a variety of issues and a general meeting place.
- Tyre bay Re-Roof - Council has made improvements to the security of the depot and to the storage areas in the yard. Extending the storage areas and replacing rusted iron, concreting and fencing.
- Fleet - Council has a garbage truck and 3 utes added to the depot fleet. The grader was overhauled and various other machines repaired.
- Sewer Pumps and Macerators - The pump stations have been cleaned out sanitised and pumps have been replaced.

- Q Build - A multitude of maintenance work has been done for Q Build over the year ranging from house maintenance, fencing, plumbing and tree removals. Major works have also been done for Q Build including upgrading 10 homes.

Airport Maintenance & Operation



Council maintains and operates the Aurukun airport. The airport has a 1,240m. sealed runway (recently resealed). Lighting allows access by night flights. The runway and aprons will shortly be re-sealed and remarked in a major Department of Infrastructure & Transport (Commonwealth) and Department of Transport & Main Roads (State) joint funded project. The airport had 4km of fencing replaced and is now at CASA standards. The airport receives

approximately 1500 inbound flights per annum including about 250 scheduled passenger services (Skytrans), 360 Royal Flying Doctor Service flights (including routine staff movements and emergency evacuations), 80 Queensland Police flights and about 700 charter flights.

ABOVE: Passengers disembarking from a Skytrans Dash 8 aircraft on a scheduled flight

Aurukun Day Respite Centre (HACC)

This year saw further progress in services provided to our elderly clients and our small group of younger people with disabilities. Client numbers remain at around sixty with new clients coming on board, clients moving into residential care or an occasional passing on of a client.

Several more people with mobility problems have been provided with Electric Scooters which greatly increases their independence and quality of life.

The Coordinator and Assistant Coordinator have furthered their education with a Diploma in Community Services and Coordination.

The Mookai Rosie Bi-Bayan Nutrition Team visited and demonstrated Juicing and Vegetarian Cookery. Clients and staff delighted in their delicious fare.

A visit from the OzCare Dementia advisor was very beneficial, as she stayed for a week and was able to give helpful private individualized advice to family members caring for an old client with Dementia.

Pleasant and helpful visits from our regional "Disability Services" representative from Weipa always prove beneficial to our shared younger clients.

A combined visit for a week from the HACC Assessing Nurse and the HACC Contenance



Advisor proved very beneficial in improving client care.

Housework assistance has been provided to clients in need of this service, and the addition of a second Ride-On Mower has further improved our ability to keep all client's yards under control.



Providing Breakfast, Morning Tea and Lunch at the Day Respite Centre and a hot midday meals-on-wheels to all other clients continues to play an important role in keeping our old people well nourished. Showering clients at the Respite Centre and a Laundry service for clients also improves their general wellbeing.

Male Clients busy themselves in the Leatherwork room, and have made Belts, Cuffs, Dog Collars, Hats, Hat Bands, Pouches and other items for their own use and enjoyment.

The Ladies have enjoyed Fishing Trips to Obun during the dry season, and the Artwork Continues to be very popular.

Management and Staff look forward to furthering their education and increasing the services we are able to provide for the benefit of our clients.

Christene Friend
Coordinator

Koolkan Child Care Centre

This year our Centre has had a large amount of enrolments, and had a waiting list in the baby room, however by the end of the year with the babies moving to the bigger room this has cleared our waiting list.

Staffing

The Centre employs 16 staff (and two trainees employed through skill360) we have had CDEP workers throughout the year and one has transferred to full time employment.

Training

Staff are continuing with their studies in:

- Certificate III in Children's Services
- Diploma in Children's Services
- Numeracy and Literacy and computer work

Some staff have travelled to Cairns for workshops and residential training.



Centre Staff at work

The Centre also had a Pedagogical Educator visit the Centre and work with the staff for the week on the New Early Learning Years Framework (ELYF); this was a great work shop as staffs have started to implement this training in their programming.



This year the Learning Workshop has continued to support the staff in their studies, with a teacher who visits every week. Throughout this year the staff have grown and have taken on the responsibility of being early childhood educators in the Centre, and the confidence is evident when they are working with children.

Building

The Centre has had a major refurbishment in June and finished in September with:

- The extension of the kitchen
- A new staff room
- More cupboards
- Laundry / folding /storage room
- Storage area for garden equipment
- Permanent shade areas
- Drinking bubblers
- Outside sinks
- Sand pits
- Fencing and gates



This has provided a better working environment for all staff and given the children more time to enjoy the outside areas all year round.

Locational Playgroup

The Locational Playgroup has been in operation throughout the community with great attendance and has provided support for other services in the community with Gertrude Yunkaporta (coordinator) and Delina Koo'oila (assistant)

Family Support Hubb and Wik Inana

The Wik Inana has been produced by Brenda Cohen and other volunteers in the community and will persist, however this is depending on workloads and information supplied. The Newsletter is a great access for the Aurukun community and visitors, and would like this to continue.

Brenda Cohen
Director

Library

The Library (Indigenous Knowledge Centre) is in Kang Kang Road, diagonally opposite the Council Offices. It carries a stock of books, CDs and DVDs. All stock is provided by the State Library of Queensland and rotated at least annually.

At this time, pending the establishment of a lending record system, items are not loaned but may be read or viewed on the premises. Internet connected, public access computers (with printers) are also available for use. The librarian also operates the Remote Indigenous Broadcasting Service.

Remote Indigenous Broadcasting Service

The Remote Indigenous Broadcasting Service (RIBS) operates Radio 4ACR which broadcasts for 2 hours daily (10:00 a.m. to 12 noon) on FM 107.7. Program content includes music and local news or interviews. The broadcasts of radio 4K1G from Townsville are also relayed to the community. In addition the RIBS service rebroadcasts free- to-air television and a number of radio stations.

Healthy Lifestyle Promotion

In 2011 the Council received funding from the Commonwealth Government for the Aurukun Healthy Lifestyle Project. This is a part of the national Healthy Communities Program. Funding to employ a Coordinator and assistants and to conduct a number of exercise and healthy diet activities has been provided up to 30 June 2014. Activities have included cooking demonstrations and a variety of exercise options.

AURUKUN WETLAND CHARTERS

Established by Wik and Wik Waya traditional owners
in 2005, Aurukun Wetland Charters is a journey into
one of the last frontiers of Australia.

The township of Aurukun is home of the Wik, Wik Waya and Kugu people. For three days visitors are taken on a journey, highlighted by encounters with abundant wildlife, pristine waterways and interaction with the Wik people - whose culture and heritage remains vibrant. Traditional owners whose association with land and water is one of deep significance will share insights and knowledge. Your charter vessel, the MV Pikkuw, is a home away from home. Sleeping up to 8 people (2 x two berth cabins and 1 x four berth) in air-conditioned comfort.

Key experiences

- Learn about Aboriginal history and culture
- Learn about traditional Aboriginal hunting/gathering
- Learn how to collect, prepare and eat 'bush tucker'
- Watch Aboriginal artists painting, weaving & wood carving
- Fish and learn to spear fish
- Tour sacred and historical sites with Aboriginal guides.

**AURUKUN
WETLAND CHARTERS**
www.aurukunwetlandcharters.com



07 4031 6472

info@aurukunwetlandcharters.com
officeadmin@wikprojects.com.au
www.aurukunwetlandcharters.com

Organisation Chart (as at June 30th 2012)

Chart 1

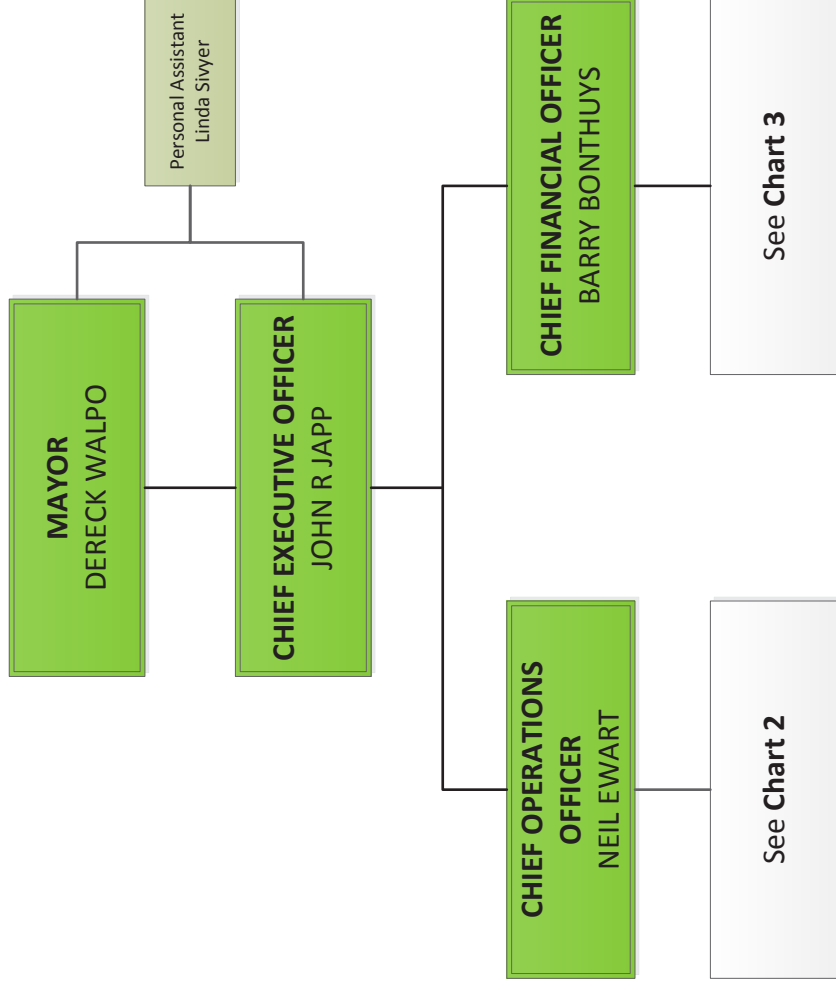


Chart 2

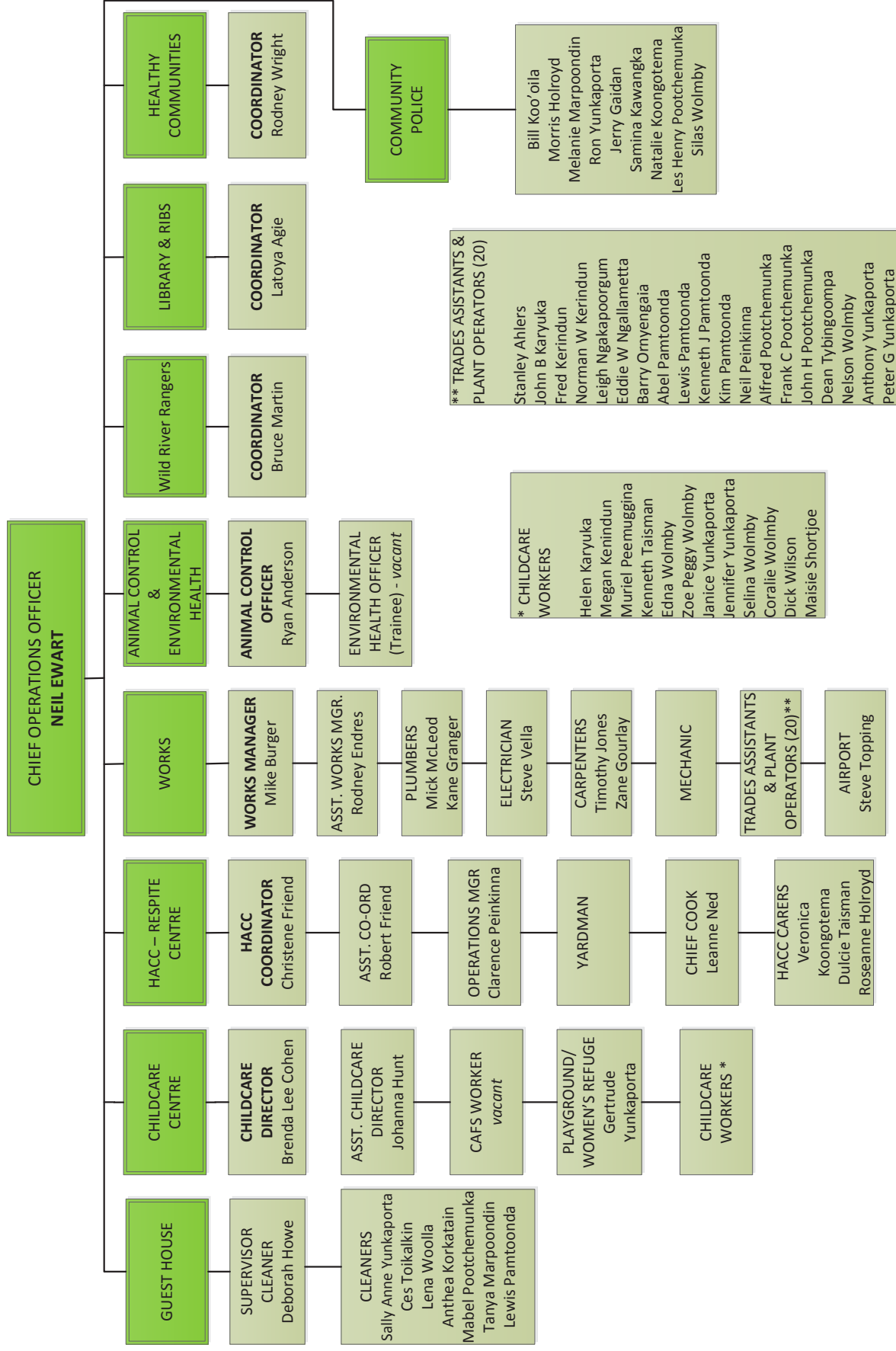
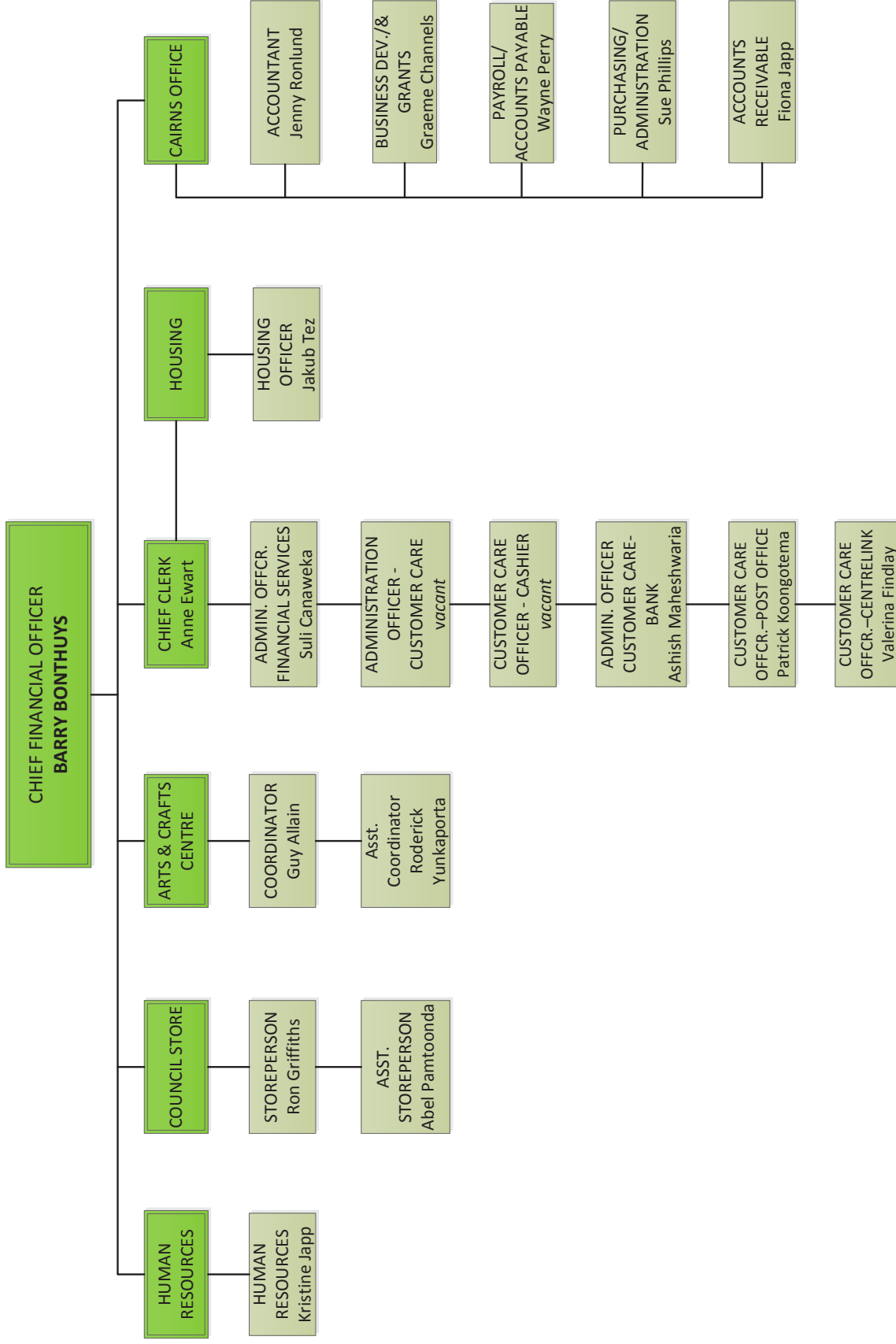


Chart 3



Community Financial Report

This community financial report is a summary of the financial statements and provides understandable information to readers and members of the community

The financial statements in this report cover the period 1 July 2011 to 30 June 2012. This year has once again been challenging for Council. The council will continue to work hard to ensure it remains in strong financial position to provide services to the community of Aurukun through sound financial management using the budget, corporate plan and operational plan.

The financial statements contained in this report include:

Income Statement – displays Council’s revenue and expenses. The profit or loss of the Council for the year is the difference between the revenue and expenses and is also referred to as the net result attributable to Council.

Balance Sheet – displays the assets (what Council owns), liabilities (what Council owes) and community equity (total assets less total liabilities). Community equity is also an indication of how healthy the position of Council is at a given point in time.

Statement of Cash Flows – reports how revenue received and expenses paid impact on the cash balances of Council.

Statement of Changes in equity – presents a summary of transfers to and from equity accounts including asset revaluation surplus, retained surplus and other reserves.

THE INCOME STATEMENT

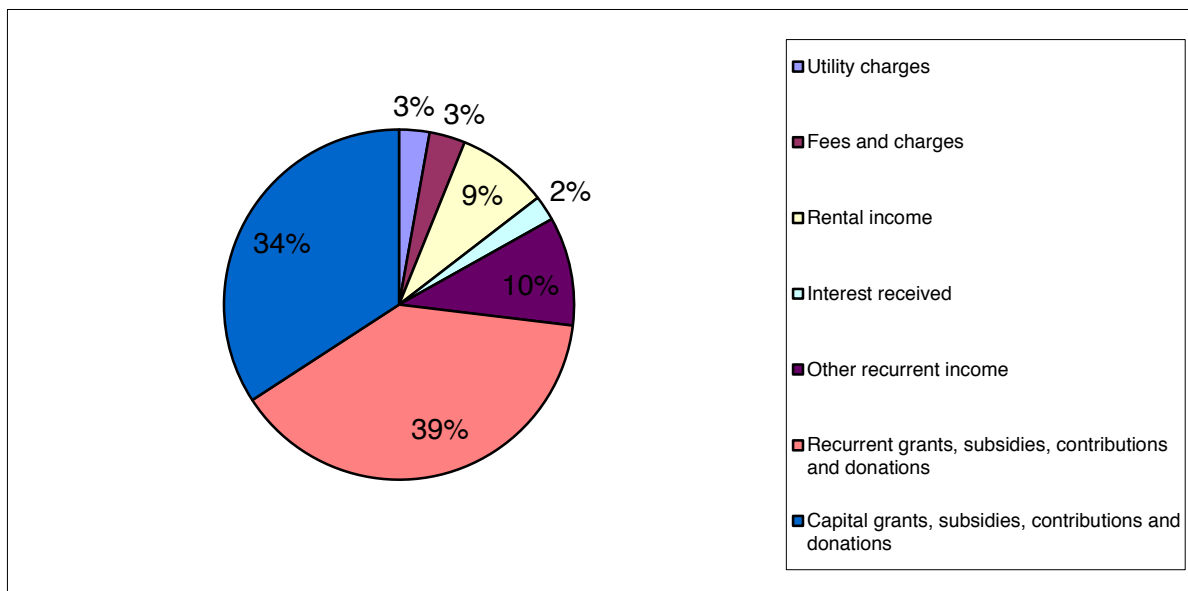
REVENUE

The Council aims to raise money in order to maintain the delivery of services during the current and future years.

Revenue for the 2011/12 financial year is derived from a variety of sources as shown in graph 1.

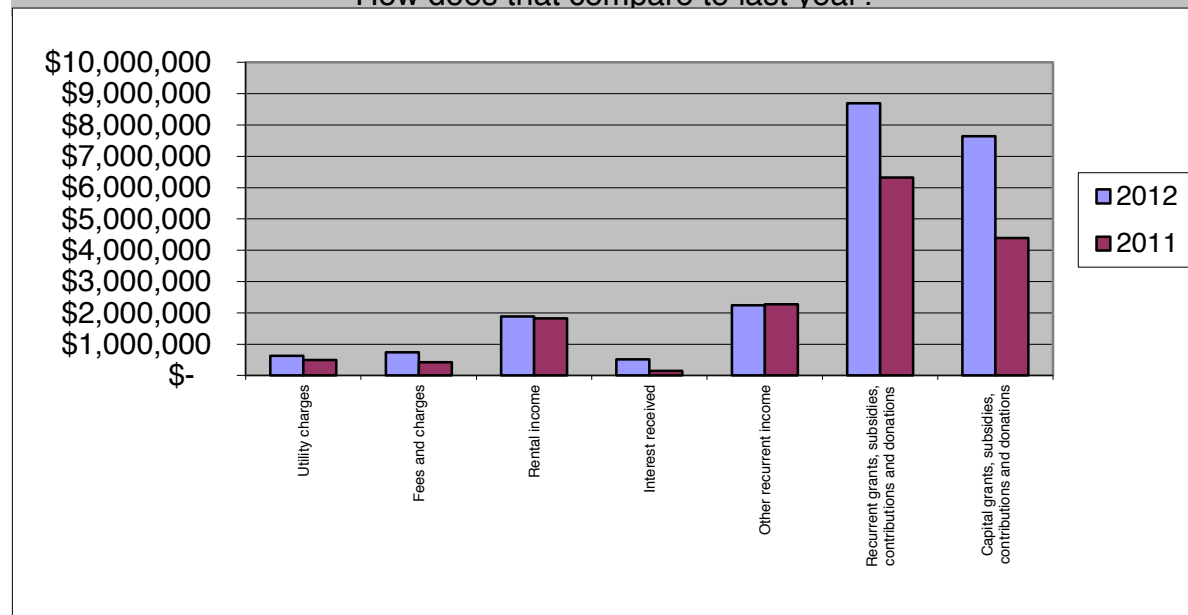
During the year Council received grant funding of \$16,338,869. This is 73% of the total revenue for the year.

Revenue

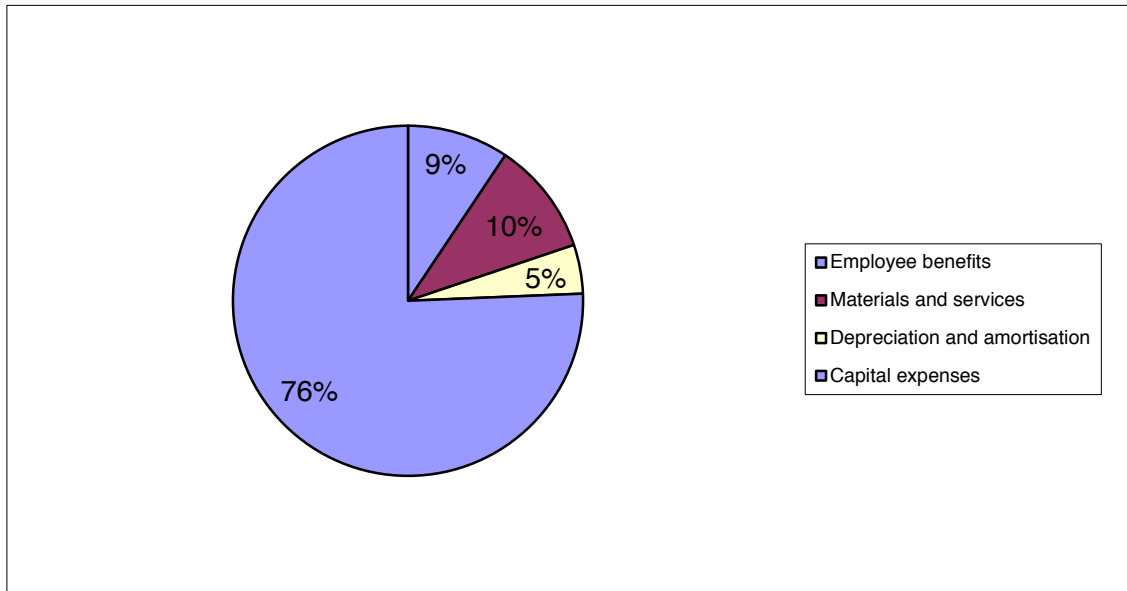


Income	2012	2011
Utility charges	\$ 628,381	\$ 496,110
Fees and charges	\$ 738,850	\$ 421,271
Rental income	\$ 1,886,709	\$ 1,823,666
Interest received	\$ 519,938	\$ 152,016
Other recurrent income	\$ 2,242,892	\$ 2,273,948
Recurrent grants, subsidies, contributions and donations	\$ 8,697,699	\$ 6,324,668
Capital grants, subsidies, contributions and donations	\$ 7,641,170	\$ 4,387,245
Total Income	\$ 22,355,638	\$ 15,878,924

How does that compare to last year?

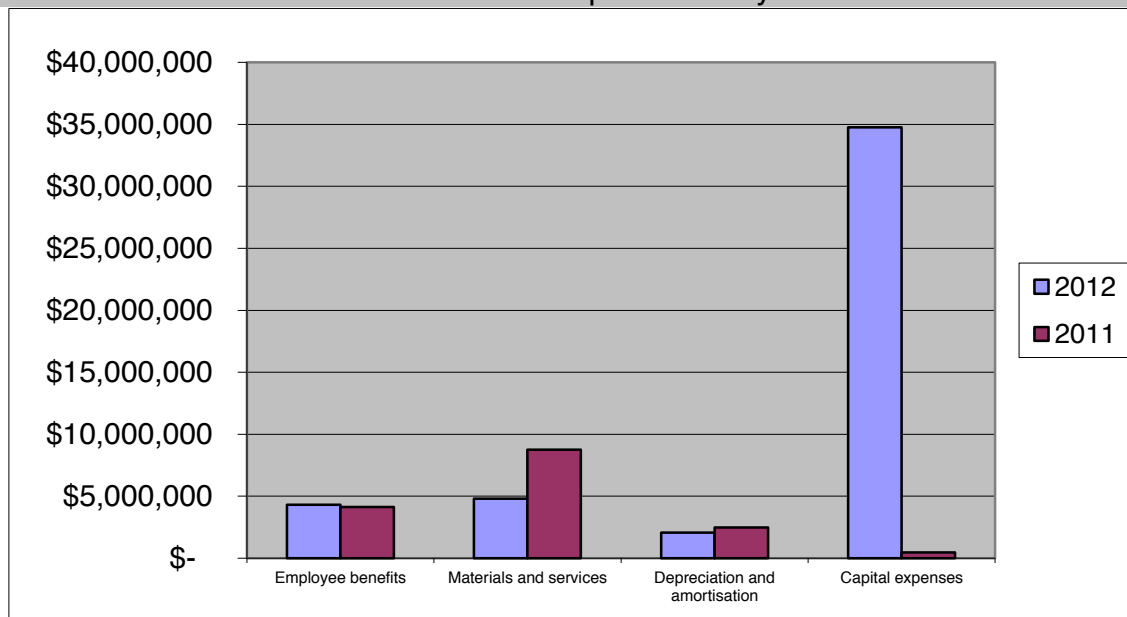


Expenses



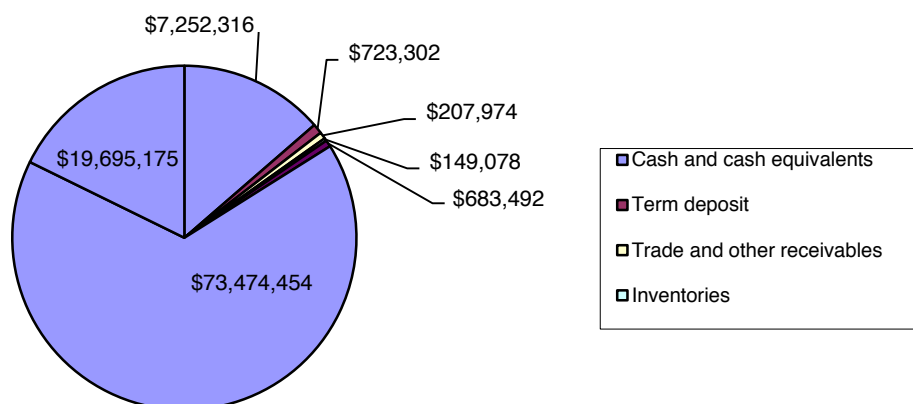
Expenses	2012	2011
Employee benefits	\$ 4,312,008	\$ 4,131,650
Materials and services	\$ 4,801,524	\$ 8,753,311
Depreciation and amortisation	\$ 2,075,674	\$ 2,470,834
Capital expenses	\$34,759,439	\$ 479,049
Total Expenses	\$45,948,646	\$15,834,845

How does that compare to last year?



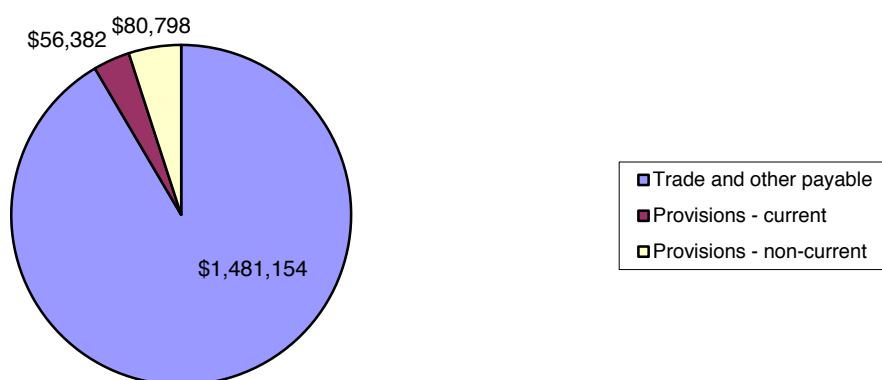
The Balance Sheet

Assets



Assets	2012	2011
Cash and cash equivalents	\$ 15,126,130	\$ 7,252,316
Term deposit	\$ 1,027,011	\$ -
Trade and other receivables	\$ 702,428	\$ 723,302
Inventories	\$ 295,750	\$ 207,974
Other financial assets - current	\$ 683,492	\$ 149,078
Property, plant and equipment	\$ 73,474,454	\$118,290,609
Other financial assets - non-current	\$ 19,695,175	\$ -
Total Assets	\$111,004,441	\$126,623,279

Liabilities



Liabilities	2012	2011
Trade and other payable	\$ 1,481,154	\$ 1,064,639
Provisions - current	\$ 56,382	\$ 53,079
Provisions - non-current	\$ 80,798	\$ 44,215
Total Liabilities	\$ 1,618,334	\$ 1,161,933

Statutory Reporting Requirements

This annual report has been prepared in accordance with Chapter 3, Part 3 of the Local Government (Finance, Plans and Reporting) Regulation 2010.

1. Councillors and councillor remuneration

Councillors are elected for a four year term to represent the community and the community of Aurukun is represented by five councillors. Elections were held in April 2012 in Queensland. The Mayor was elected at a special election during June 2012.

Councillors must:

- Attend Council meetings regularly and all other meetings as required from time to time;
- Vote on matters requiring a decision;
- Perform their duties and responsibilities in a transparent, impartial and faithful manner at all times.

Before the elections in April 2012, 8 ordinary and 9 special Council meetings were held. The following table displays the Councillors' attendance at the meetings for the year:

Councillor	Ordinary	Special
Cr Neville Pootchemunka	7	8
Cr Phyllis Yunkaporta	7	4
Cr Angus Kerindun	7	6
Cr Jonathon Korkaktain	7	8
Cr Patrick Koongotema	8	7

The following table displays the total Councillors' remuneration for the year before elections:

Councillor	Gross	Superannuation	Total
Cr Neville Pootchemunka	\$74,763	\$6,729	\$81,492
Cr Phyllis Yunkaporta	\$46,459	\$4,181	\$50,640
Cr Angus Kerindun	\$19,620	\$1,766	\$21,386
Cr Jonathon Korkaktain	\$19,620	\$1,766	\$21,386
Cr Patrick Koongotema	\$38,259	\$3,444	\$41,703

After the elections in April 2012, 1 ordinary and 1 special Council meetings were held. The following table displays the Councillors' attendance at the meetings for the year:

Councillor	Ordinary	Special
Cr Dereck Walpo	1	N/A
Cr Angus Kerindun	1	-
Cr Edgar Kerindun	1	1
Cr Vera Koomeeta	1	1
Cr Ada Woolla	1	1

The following table displays the total Councillors' remuneration for the year before elections:

Councillor	Gross	Superannuation	Total
Cr Dereck Walpo	\$2,400	\$216	\$2,616
Cr Angus Kerindun	\$5,934	\$356	\$6,290
Cr Edgar Kerindun	\$2,848	\$342	\$3,190
Cr Vera Koomeeta	\$2,848	\$342	\$3,190
Cr Ada Woolla	\$2,848	\$342	\$3,190

2. Councillors' code of conduct

In accordance with sections 114(1)(f)(g) and (h) of the Local Government (Finance, Plans and Reporting) Regulation 2010 the annual report must provide the following information:

- Section 114(1)(f):
 - (i) No orders and recommendations were made under sections 180(2) or (4) of the Act for any Councillor.
 - (ii) No orders were made under section 181 of the Act for any councillor.
- Section 114(1)(g):
 - (i) No order or recommendation was made under sections 180 or 181 of the Act for any Councillor.
 - (ii) No councillor engaged in misconduct or inappropriate conduct.
- Section 114(1)(h):
 - (i) There were no complaints about the conduct or performance of councillors assessed as frivolous or vexatious under section 177(4) of the Act.
 - (ii) No complaints were referred to the department's chief executive under section 177(5)(a) of the Act for any councillor.
 - (iii) No complaints were referred to the mayor under section 177(5)(b) of the Act for any councillor.
 - (iv) No complaints were referred to the department's chief executive under section 177(6) of the Act for any councillor.
 - (v) No complaints were assessed by the chief executive officer as being about official misconduct by any councillor.
 - (vi) No complaints were heard by a conduct review panel about any councillor.
 - (vii) No complaints were heard by the tribunal about any councillor.
 - (viii) No complaints were dealt with by the chief executive officer under section 177(8) of the Act about any councillor.

3. Administrative complaints

In accordance with section 115 of the Local Government (Finance, Plans and Reporting) Regulation 2010 the annual report must contain a statement about the Council's commitment in dealing fairly with administrative complaints and provide information on complaints received and dealt with during the financial year.

Aurukun Shire Council is committed in dealing with all administrative complaints in a fair, just and equitable manner. During the period the Ombudsman's Office only received one complaint against Council that is still under investigation.

4. Overseas travel

In accordance with section 116 of the Local Government (Finance, Plans and Reporting) Regulation 2010 the annual report must contain information about any overseas travel made by a councillor or Council employee.

During the 2011/2012 financial year no councillor or Council employee travelled overseas in an official capacity.

5. Expenditure on grants to community organisations

In accordance with section 117 of the Local Government (Finance, Plans and Reporting) Regulation 2010 the annual report must contain a summary of expenditure by the Council on grants to community organisations.

During the 2011/2012 financial year no grants were paid to community organisations.

6. Reserves and controlled roads

In accordance with section 118 of the Local Government (Finance, Plans and Reporting) Regulation 2010 the annual report must contain a note of land that is a reserve under the Land Act and under control of the Council as well as roads under the Control of Council it does not own.

No land that is a reserve under the Land Act or roads that are not owned by the Council were under the control of the Council at any time during the financial year.

7. Corporate plan and annual operational plan

The Council adopted its corporate plan for the 5 years ending 30 June 2012 at its meeting held on 7 April 2009. The corporate plan sets out the strategic direction of the Council's operations and activities for the abovementioned period. The operational plan is developed annually and is linked to the objectives in the corporate plan. The operational plan sets out the projects and services Council will deliver in the financial year.

8. Equal employment opportunity

Aurukun Shire Council is an equal opportunity employer and does not discriminate against any individual or members of groups. The Council is committed and dedicated

throughout its management and operations in recruiting and retaining the best available staff to:

- Improve the Council's efficiency and productivity, and
- Ensure effective and efficient service delivery to the community of Aurukun, and
- Meet and fulfil its obligations of equity and fairness.

9. Remuneration – contract employees

During 2011/2012 Aurukun Shire Council employed 3 senior contract employees. Details of the total remuneration packages for the senior contract employees are as follows:

- 1 senior contract employee with a total remuneration package in the range of \$150,000 to \$199,999.
- 2 senior contract employees with a total remuneration package in the range of \$120,000 to \$149,999.

10. Registers kept by Council

The following registers are open for inspection

- Minutes of Council meetings
- Personal interest of Councillors
- Personal interest of Chief Executive Officer and Senior Executive Managers.
- Budget
- Annual Report
- Statement of accounts
- Regulatory Fees and Charges
- Corporate Plan
- Operational Plan

11. Internal audit

In accordance with section 119(1) of the Local Government (Finance, Plans and Reporting) Regulation 2010 the annual report must contain a report on the internal audit for the year.

The Council appointed the firm Pacifica Chartered Accountants as its internal auditors for a 3 year period from 1 July 2010 to 30 June 2013. The internal auditors work with management to identify and recommend improvements in Council's operations, systems and processes.

The internal audit plan is reviewed and considered annually by management and covers all the operations of Council to ensure that the desired outcomes and results are achieved. The internal audit plan for 2011/2012 covered payroll, risk management and the Art Centre operations.

Annual Financial Statements (QAO audited)

**AURUKUN SHIRE COUNCIL
ANNUAL FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 30 JUNE 2012

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Management Certificate**Independent Auditor's Report**

AURUKUN SHIRE COUNCIL
Statement of Comprehensive Income
 For the year ended 30 June 2012

	<u>Notes</u>	<u>2012</u>	<u>2011</u>
		\$	\$
Income			
Revenue			
Recurrent revenue			
Utility charges	3	628,381	496,110
Fees and charges	3	738,850	421,271
Rental income	3	1,886,709	1,823,666
Interest received	3	519,938	152,016
Other recurrent income	3	2,242,892	2,273,948
Grants, subsidies, contributions and donations	4	<u>8,697,699</u>	<u>6,324,668</u>
Total recurrent revenue		<u>14,714,469</u>	<u>11,491,679</u>
Capital revenue			
Grants, subsidies, contributions and donations	4	<u>7,641,170</u>	<u>4,387,245</u>
Total capital revenue		<u>7,641,170</u>	<u>4,387,245</u>
Total revenue		<u>22,355,638</u>	<u>15,878,924</u>
Total Income		<u>22,355,638</u>	<u>15,878,924</u>
Expenses			
Recurrent expenses			
Employee benefits	5	(4,312,008)	(4,131,650)
Materials and services	6	(4,801,524)	(8,753,311)
Depreciation and amortisation	8	<u>(2,075,674)</u>	<u>(2,470,834)</u>
Total recurrent expenses		<u>(11,189,206)</u>	<u>(15,355,796)</u>
Capital expenses	9	(34,759,439)	(479,049)
Total expenses		<u>(45,948,646)</u>	<u>(15,834,845)</u>
Net result		<u>(23,593,006)</u>	<u>44,080</u>
Other comprehensive income			
Increase/(decrease) in asset revaluation surplus	17	<u>7,517,769</u>	<u>(1,942,875)</u>
Total other comprehensive income for the year		<u>7,517,769</u>	<u>(1,942,875)</u>
Total comprehensive income for the year		<u>(16,075,238)</u>	<u>(1,898,765)</u>

The above statement should be read in conjunction with the accompanying notes and significant accounting policies.

AURUKUN SHIRE COUNCIL
Statement of Financial Position
 For the year ended 30 June 2012

	<u>Notes</u>	<u>2012</u>	<u>2011</u>
		\$	\$
Current assets			
Cash and cash equivalents	10	15,126,131	7,252,316
Term deposit		1,027,011	0
Trade and other receivables	11	702,428	723,302
Inventories	12	295,750	207,974
Other financial assets	13	<u>683,492</u>	<u>149,078</u>
Total current assets		<u>17,834,812</u>	<u>8,332,670</u>
Non-current assets			
Property, plant and equipment	14	73,474,454	118,290,609
Other financial assets	13	<u>19,695,175</u>	<u>0</u>
Total non-current assets		<u>93,169,629</u>	<u>118,290,609</u>
Total assets		<u>111,004,441</u>	<u>126,623,279</u>
Current liabilities			
Trade and other payables	15	1,481,154	1,064,639
Provisions	16	<u>56,382</u>	<u>53,079</u>
Total current liabilities		<u>1,537,536</u>	<u>1,117,718</u>
Non-current liabilities			
Provisions	16	<u>80,798</u>	<u>44,215</u>
Total non-current liabilities		<u>80,798</u>	<u>44,215</u>
Total liabilities		<u>1,618,334</u>	<u>1,161,933</u>
Net community assets		<u>109,386,107</u>	<u>125,461,345</u>
Community equity			
Asset revaluation surplus	17	115,550,510	108,032,741
Retained surplus	18	(13,160,302)	14,785,443
Reserves	19	<u>6,995,899</u>	<u>2,643,161</u>
Total community equity		<u>109,386,107</u>	<u>125,461,345</u>

The above statement should be read in conjunction with the accompanying notes and significant accounting policies.

AURUKUN SHIRE COUNCIL
Statement of Changes in Equity
For the year ended 30 June 2012

	Asset revaluation surplus Note 17		Retained surplus Note 18		Reserves Note 19		Total
	2012	2011	2012	2011	2012	2011	
	\$	\$	\$	\$	\$	\$	\$
Balance as at 1 July	108,032,741	109,975,616	14,785,442	12,535,883	2,643,161	4,848,638	125,461,345
Other comprehensive income for the year							
Increase/(decrease) in asset revaluation surplus	7,517,769	(1,942,875)	0	0	0	0	7,517,768
Available for sale investments:							
Valuation gains/(losses)	0	0	0	0	0	0	0
Transferred to income statement on sale	0	0	0	0	0	0	0
Impairment losses	0	0	0	0	0	0	0
Net income recognised directly in equity	7,517,770	(1,942,875)	0	0	0	0	7,517,768
Net result	0	0	(23,593,006)	44,083	0	0	(23,593,006)
Total comprehensive income for the year	7,517,770	(1,942,875)	(23,593,006)	44,083	0	0	(16,075,239)
Transfers to and from reserves							
Transfers to reserves	0	0	(4,821,387)	(417,203)	4,821,387	417,203	0
Transfers from reserves	0	0	468,649	2,622,681	(468,649)	(2,622,681)	0
Total transfers to and from reserves	0	0	(4,352,738)	2,205,478	4,352,738	(2,205,478)	0
Balance as at 30 June	115,550,510	108,032,741	(13,160,303)	14,785,443	6,995,900	2,643,161	125,461,345

The above statement should be read in conjunction with the accompanying notes and significant accounting policies.

AURUKUN SHIRE COUNCIL
Statement of Cash Flows
 For the year ended 30 June 2012

	<u>Notes</u>	<u>2012</u>	<u>2011</u>
		\$	\$
Cash flows from operating activities:			
Receipts from customers		2,991,181	2,919,139
Payments to suppliers and employees		<u>(8,099,301)</u>	<u>(13,667,583)</u>
		(5,108,120)	(10,748,444)
Interest received		519,938	152,016
Rental income		1,886,709	1,823,666
Non capital grants and contributions	4	<u>8,697,699</u>	<u>6,324,668</u>
Net cash inflow (outflow) from operating activities	23	<u>5,996,226</u>	<u>(2,448,094)</u>
Cash flows from investing activities:			
Payments for property, plant and equipment		(785,627)	(2,534,112)
Proceeds from sale of property, plant and equipment	9	34,686	4,388
Funds placed on term deposit		(1,027,011)	0
Finance lease receipts	13	312,691	0
Grants, subsidies, contributions and donations	4	<u>3,342,849</u>	<u>4,387,245</u>
Net cash inflow (outflow) from investing activities		<u>1,877,589</u>	<u>1,857,521</u>
Net increase (decrease) in cash and cash equivalent held		7,873,814	(590,573)
Cash and cash equivalents at beginning of the financial year		<u>7,252,317</u>	<u>7,842,890</u>
Cash and cash equivalents at end of the financial year	10	<u>15,126,131</u>	<u>7,252,317</u>

The above statement should be read in conjunction with the accompanying notes and significant accounting policies.

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Note 1: Summary of significant accounting policies

1.01 Basis of preparation

These general purpose financial statements are for the period 1 July 2011 to 30 June 2012 and have been prepared in compliance with the requirements of the *Local Government Act 2009* and the *Local Government (Finance, Plans and Reporting) Regulation 2010*. Consequently, these financial statements have been prepared in accordance with all Australian Accounting Standards, Australian Accounting Interpretations and other pronouncements issued by the Australian Accounting Standards Board.

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

1.02 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.

1.03 Constitution

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

1.04 Date of authorisation

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

1.05 Currency

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

1.06 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 that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to Council's accounting policies.

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

	Effective for annual report periods beginning on or after:
AASB 9 <i>Financial Instruments (December 2009)</i>	1 January 2015
AASB 10 <i>Consolidated Financial Statements</i>	1 January 2013
AASB 11 <i>Joint Arrangements</i>	1 January 2013
AASB 12 <i>Disclosure of Interests in Other Entities</i>	1 January 2013
AASB 13 <i>Fair Value Measurement</i>	1 January 2013
AASB 119 <i>Employee Benefits</i> (completely replaces existing standard)	1 January 2013
AASB 127 <i>Separate Financial Statements</i> (replaces the existing standard together with AASB 10)	1 January 2013
AASB 128 <i>Investments in Associates and Joint Ventures</i> (replaces the existing standard)	1 January 2013
AASB 1053 <i>Application of Tiers of Australian Accounting Standards</i>	1 July 2013
2009-11 <i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2009)</i>	1 January 2015
AASB 2010-2 <i>Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements</i>	1 July 2013

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Note 1: Summary of significant accounting policies (continued)

1.06 Adoption of new and revised Accounting Standards (continued)

AASB 2010-7 <i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)</i>	1 January 2015
AASB 2010-8 <i>Amendments to Australian Accounting Standards - Deferred Tax: Recovery of Underlying Assets</i>	1 January 2012
AASB 2010-10 <i>Further Amendments to Australian Accounting Standards - Removal of Fixed Dates for First-time Adopters</i>	1 January 2013
AASB 2011-2 <i>Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project - Reduced Disclosure Requirements</i>	1 July 2013
AASB 2011-3 <i>Amendments to Australian Accounting Standards - Orderly Adoption of Changes to the ABS GFS Manual and Related Amendments</i>	1 July 2012
AASB 2011-4 <i>Amendments to Australian Accounting Standards to Remove Individual Key Management Personnel Disclosure Requirements</i>	1 July 2013
AASB 2011-6 <i>Amendments to Australian Accounting Standards - Extending Relief from Consolidation, the Equity Method and Proportionate Consolidation - Reduced Disclosure Requirements</i>	1 July 2013
AASB 2011-7 <i>Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards</i>	1 January 2013
AASB 2011-8 <i>Amendments to Australian Accounting Standards arising from AASB 13</i>	1 January 2013
AASB 2011-9 <i>Amendments to Australian Accounting Standards - Presentation of Items of Other Comprehensive Income</i>	1 July 2012
AASB 2011-10 <i>Amendments to Australian Accounting Standards arising from AASB 119 (September 2011)</i>	1 January 2013
AASB 2011-11 <i>Amendments to AASB 119 (September 2011) arising from Reduced Disclosure Requirements</i>	1 July 2013
AASB 2011-12 <i>Amendments to Australian Accounting Standards arising from Interpretation 20 (AASB 1)</i>	1 January 2013
AASB 2011-13 <i>Amendments to Australian Accounting Standards - Improvements to AASB 1049</i>	1 July 2012
Interpretation 20 <i>Stripping Costs in the Production Phase of a Surface Mine</i>	1 January 2013

AASB 9 Financial Instruments (effective from 1 January 2015)

AASB 9, which replaces AASB 139 Financial Instruments: Recognition and Measurement, is effective for reporting periods beginning on or after 1 January 2015 and must be applied retrospectively. The main impact of AASB 9 is to change the requirements for the classification, measurement and disclosures associated with financial assets. Under the new requirements the four current categories of financial assets stipulated in AASB 139 will be replaced with two measurement categories: fair value and amortised cost and financial assets will only be able to be measured at amortised cost where very specific conditions are met.

AASB 13 Fair Value Measurement (AASB 13)

AASB 13 applies to reporting periods beginning on or after 1 January 2013. The standard sets out a new definition of "fair value", as well as new principles to be applied when determining the fair value of assets and liabilities. The new requirements will apply to all of the Council's assets and liabilities (excluding leases) that are measured and/or disclosed at fair value or another measurement based on fair value. The potential impacts of AASB 13 relate to the fair value measurement methodologies used, and financial statement disclosures made in respect of, such assets and liabilities.

The Council has commenced reviewing its fair value methodologies (including instructions to valuers, data used and assumptions made) for all items of property, plant and equipment measured at fair value to determine whether those methodologies comply with AASB 13. To the extent that the methodologies don't comply, changes will be necessary. While the Council is yet to complete this review, no significant changes are anticipated, based on the fair value methodologies presently used. Therefore, and at this stage, no consequential material impacts are expected for the Council's property, plant and equipment in 2013-14.

AASB 13 will require an increased amount of information to be disclosed in relation to fair value measurements for both assets and liabilities. To the extent that any fair value measurement for an asset or liability uses data that is not "observable" outside the Council, the amount of information to be disclosed will be relatively greater.

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Note 1: Summary of significant accounting policies (continued)

1.06 Adoption of new and revised Accounting Standards (continued)

Amendments to AASB 101 Presentation of Financial Statements

The AASB 101 Amendments require Council to group items presented in other comprehensive income into those that, in accordance with other standards: (a) will not be reclassified subsequently to profit or loss and (b) will be reclassified subsequently to profit or loss when specific conditions are met. It is applicable for annual periods beginning on or after 1 July 2012. The Council's management expects this will change the current presentation of items in other comprehensive income; however, it will not affect the measurement or recognition of such items.

Amendments to AASB 119 Employee Benefits

A revised version of AASB 119 Employee Benefits applies from reporting periods beginning on or after 1 January 2013. The revised AASB 119 is generally to be applied retrospectively.

The revised standard includes changed criteria for accounting for employee benefits as "short-term employee benefits". Had Council applied the revised standard this year annual leave currently classified as a "short-term benefit" would have been reclassified as a "long-term benefit". However, no reported amounts would have been amended as the Council already discounts the annual leave liability to present value in respect of amounts not expected to be settled within 12 months (refer Note 1.20).

The concept of "termination benefits" is clarified and the recognition criteria for liabilities for terminations benefits will be different. If termination benefits meet the timeframe criterion for "short-term employee benefits", they will be measured according to the AASB 119 requirements for "short-term employee benefits". Otherwise, termination benefits will need to be measured according to the AASB 119 requirements for "other long-term employee benefits". Under the revised standard, the recognition and measurement of employer obligations for "other long-term employee benefits" will need to be accounted for according to most of the requirements for defined benefit plans.

The revised AASB 119 also includes changed requirements for the measurement of employer liabilities/assets arising from defined benefit plans, and the measurement and presentation of changes in such liabilities/assets. The Council contributes to the Local Government Superannuation Scheme (Qld) as disclosed in note 22. The revised standard will require the Council to make additional disclosures regarding the Defined Benefits Fund element of the scheme.

The reported results and position of the Council will not change on adoption of the other pronouncements as they do not result in any changes to the Council's existing accounting policies. Adoption will, however, result in changes to information currently disclosed in the financial statements. The Council does not intend to adopt any of these pronouncements before their effective date.

1.07 Critical accounting judgement 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 and depreciation of property, plant and equipment - Note 1.16 and Note 14

Provisions - Note 1.20 and Note 16

Valuation of finance leases - Note 1.18

Contingencies - Note 20

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Note 1: Summary of significant accounting policies (continued)

1.08 Revenue

Grants and other revenue are recognised as revenue on receipt of funds or earlier upon unconditional entitlement to the funds.

(i) Utility charges

Where community levies are received prior to the commencement of the levy period, the amount is recognised as revenue in the period in which they are received.

(ii) Grants, subsidies, contributions and donations

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 transferred from retained surplus to the relevant reserve until the funds are expended. Unspent non-reciprocal capital grants are placed in the constrained works reserve and the unspent reciprocal grants are placed in the future recurrent expenditure reserve.

(iii) Non-cash contributions

Non-cash contributions with a fair 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.

(iv) Rental income

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

(v) Interest received

Interest received from term deposits is accrued over the term of the investment.

(vi) Sales revenue

Sale of goods is recognised when the significant risks and rewards of ownership are transferred to the buyer, generally when the customer has taken undisputed delivery of the goods.

The Council generates revenues from a number of services including child care, motor vehicle repairs and contracts for road and earthworks. Revenue from contracts and recoverable works generally comprises a recoupment of material costs together with an hourly charge for use of equipment and employees. Contract revenue and associated costs are recognised by reference to the stage of completion of the contract activity at the reporting date. Revenue is measured at the fair value of consideration received or receivable in relation to that activity. Where consideration is received for the service in advance it is included in other liabilities and is recognised as revenue in the period when the service is performed.

(vii) Fees and charges

Fees and charges are recognised upon unconditional entitlement to the funds. Generally this is upon lodgement of the relevant applications or documents, issuing of the infringement notice or when the service is provided.

(viii) Other revenue

Other revenue is recognised as a receivable when it is probable that it will be received and the amount is known, otherwise the amount is recognised upon receipt.

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Note 1: Summary of significant accounting policies (continued)

1.09 Financial assets and financial liabilities

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

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

Financial assets

Cash and cash equivalents (Note 1.10)

Receivables - measured at amortised cost (Note 1.11)

Other financial assets (finance leases) - measured at fair value (Note 1.18)

Financial liabilities

Payables - measured at amortised cost (Note 1.19)

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

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 24.

1.10 Cash and cash equivalents

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

1.11 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 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.

1.12 Inventories

Plant and equipment stores and miscellaneous saleable items are held for distribution and valued at cost, adjusted when applicable for any loss of service potential.

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Note 1: Summary of significant accounting policies (continued)

1.13 Other financial assets

Refer to Note 1.18 for the accounting policy relating to finance lease assets.

Other financial assets are recognised at cost and are disclosed in Note 13.

1.14 Non current assets held for sale

Items of property, plant and equipment are reclassified as non-current assets as held for sale when the carrying amount of these assets will be recovered principally through a sales transaction rather than continuing use. Non-current assets classified as held for sale are available for immediate sale in their present condition and management believe the sale is highly probable. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less cost to sell and are not depreciated. On the eventual sale of these assets a gain or loss is recognised.

1.15 Investments

Financial institution deposits at call and term deposits with a short maturity of three months or less are treated as cash equivalents. Interest revenue is recognised on an accrual basis.

1.16 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 \$10,000 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:

Office equipment

Plant and equipment

Buildings

Roads, drainage, and bridge network

Aerodrome

Sewerage

Water

Capital works in progress

(i) Acquisition of assets

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including freight in, architect's fees and engineering design fees and all other establishment costs.

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.

(ii) Capital and operating expenditure

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

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Note 1: Summary of significant accounting policies (continued)

1.16 Property, plant and equipment (continued)

(iii) Valuation

Buildings and all infrastructure assets are measured on the revaluation basis, at fair value, in accordance with AASB116 *Property, Plant and Equipment*. Plant and equipment and office equipment are 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 three 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. The indexation percentage for the infrastructure and building assets has been derived from reference to costing guides issued by the Australian Institute of Quantity Surveyors, Rawlinson's (Australian Construction Handbook), construction data from the Australian Bureau of Statistics and APV's market and research costings.

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 of 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(c).

(iv) 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.

(v) Depreciation

Depreciation on buildings and infrastructure assets, except plant and equipment and office equipment, is calculated on a consumption based depreciation method 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.

Depreciation on plant and equipment and office equipment is calculated on a straight-line basis.

As noted above the Council has adopted the Prabhu-Edgerton depreciation method which is a Consumption Based Depreciation (CBD) approach and is a variation on straight-line depreciation.

This methodology is based on the principle that it is difficult to accurately predict the total life for an asset when an asset is expected to have a long life and also be subject to cyclical maintenance which renews the asset. Therefore, an asset life-cycle is divided into a number of distinct phases identified as periods of transition between various consumption ratings. The consumption (depreciation) of the asset is calculated by making reference to the time of transition for each phase taking into account the relative reduction in asset value.

The key inputs used to determine the valuation are:

Pattern of consumption

Useful life

Residual value

Consumption rating

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Note 1: Summary of significant accounting policies (continued)

1.16 Property, plant and equipment (continued)

(v) Depreciation (continued)

This methodology is based on Australian Pacific Valuers Pty Ltd (APV) default values which take into account the typical lifecycle and renewal treatment utilised by local governments.

Depreciation methods used:

Buildings	Consumption based method
Plant and equipment	Straight line method
Office equipment	Straight line method
Road, drainage and bridgework	Consumption based method
Water	Consumption based method
Sewerage	Consumption based method
Aerodrome	Consumption based method

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

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

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

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

The estimated useful lives of property, plant and equipment are reviewed annually. For each class of depreciable asset the following depreciation rates were used.

Asset	Range of useful lives
Office equipment	2 – 8 years
Plant and equipment	2 – 15 years
Buildings	15 – 100 years
Roads, drainage, and bridge network	25 – 100 years
Aerodrome	15 – 100 years
Sewerage	20 – 50 years
Water	20 – 50 years

(vi) Leasehold land

The Aurukun Shire Council is located on land assigned to it under the Aboriginal Lands Lease No 1 granted to the Council pursuant to the provisions of the Local Government (Aboriginal Lands) Act 1978 over an area of about 750,000 hectares described as Lot 1 on plan SC211. The term of the lease has been extended to 3 November 2059.

The land is administered through the provisions of the aforementioned legislation and the Council has restricted use of this land for the benefit of shire inhabitants. The grant was made to secure, for the benefit of the Aborigines who reside on the land, preservation of their traditional rights, use and occupancy of the land enjoyed by them as at 6 April 1978. The grant is subject to the reservation of areas to the State for public purposes as well as specific conditions attaching to the leased land.

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Note 1: Summary of significant accounting policies (continued)

1.17 Impairment of non-current assets

Each non-current physical and intangible asset and group of assets is assessed for indicators of impairment annually. If an indicator of possible impairment exists, the Council determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. The asset's recoverable amount is determined as the higher of the asset's fair value less costs to sell and its value in use.

An impairment loss is recognised as an expense 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.

1.18 Leases

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

(i) Finance leases as lessee

Where Council enters into a finance lease as lessee, Council recognises an asset equal to the lower of fair value of the leased property and the present value of the minimum lease payments. The lease liability is recognised at the same amount. Lease liabilities are reduced by repayments of principal. The interest components of the lease payments are charged as finance costs. The asset is accounted for on the same basis as other assets of the same class. Contingent rentals are written off as an expense in the accounting period in which they are incurred.

(ii) Finance leases as lessor

Council has leased 196 dwellings as lessor to the Queensland Government for 40 years. The total lease payment per dwelling in the current year was \$1,595 for 2011-12. These lease payments are required to be adjusted each year by the change in the Consumer Price Index (All Groups) for Brisbane. As the gross lease payments are insufficient to cover the fair value (depreciated replacement cost) of the leased properties, there is no interest rate implicit in the leases and therefore no finance income will arise from the leases. Consequently, the leases are recognised at the present value of the expected future lease payments receivable (fair value). Gains on revaluation of finance lease assets are recognised as other income.

(iii) 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.

1.19 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.

Note 1: Summary of significant accounting policies (continued)

1.20 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.

(i) Salaries and wages

A liability for salaries and wages is recognised and measured as the amount unpaid at the reporting date at current pay rates in respect of employees' services up to that date. This liability represents an accrued expense and is reported in Note 15 as a payable.

(ii) Annual leave

A liability for annual leave is recognised. The current portion is based on current wage and salary levels and includes related employee on-costs. This liability is treated as a payable in Note 15 and not as a provision. There is no non-current liability for annual leave as at 30 June 2012.

(iii) Sick leave

Sick leave is non-vesting and so any sick leave taken in the future will be met by future entitlements and hence no recognition of sick leave has been made in these financial statements.

(iv) 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 22.

(v) Long service leave

A liability for long service leave is measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. The value of the liability is calculated using current pay rates and projected 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 16 as a provision.

1.21 Asset revaluation surplus

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

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

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

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

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Note 1: Summary of significant accounting policies (continued)

1.22 Retained surplus

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

1.23 Reserves

The following reserves 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 which is not currently a liability.

(i) Constrained works reserve

The Council resolved to establish a constrained works reserve on 18 March 1976. The amounts reported in this reserve at balance date correspond to the amount of cash (reported within cash and cash equivalents) which has been received in respect of capital works where the required capital works have not yet been carried out. Where non-reciprocal grants, subsidies and contributions are received for specific capital projects, amounts equivalent to the capital grants received are transferred from retained surplus to the constrained works reserve. When the grant monies are expended on the respective projects, an equivalent amount is transferred out of the constrained works reserve to retained surplus. The Council does not reallocate amounts in this reserve to any other reserve or for any other purpose.

(ii) Future recurrent expenditure reserve

The Council resolved to establish a future recurrent expenditure reserve on 25 May 1999. The amounts reported in this reserve at balance date correspond to the amount of cash (reported within cash and cash equivalents) that has been allocated for future maintenance expenditure on specific assets such as bridges within the Council area that are repainted once every three years. An amount equivalent to the cash allocated for this purpose is transferred from retained surplus to the future recurrent expenditure reserve annually. When the maintenance is undertaken, an amount equivalent to the maintenance expenditure is transferred out of the future recurrent expenditure reserve to retained surplus. All of the amounts transferred to this reserve relate to a perceived future liability which is not a current liability. The Council does not reallocate amounts in this reserve to any other reserve.

1.24 National Competition Policy

The Council has reviewed its activities and has not identified any activities that are business activities. Accordingly, the code of competitive conduct has not been applied to any activity of the Council. Refer to Note 25.

1.25 Rounding and comparatives

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.

1.26 Funds held for outside parties

Funds held in the trust account on behalf of outside parties include 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 Note 21 to the financial statements for information purposes only.

1.27 Taxation

Council is exempt from Commonwealth taxation except for Fringe Benefits Tax and Goods and Services Tax ('GST'). The net amount of GST recoverable from the Australian Taxation Office or payable to the Australian Taxation Office is shown as an asset or liability respectively.

1.28 Changes to accounting policies

Unless otherwise stated, accounting policies are the same as the previous year.

AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2012

Note 2: Analysis of results by function

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

Year ended 30 June 2012

Functions	Gross program income				Elimination of inter-function transactions		Total income		Gross program expenses		Elimination of inter-function transactions		Total expenses		Net result from recurring operations		Net result		Assets	
	Recurring	Grants	Other	Capital	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012
Corporate services	3,472,517	1,483,659	0	0	0	0	4,956,176	2,076,091	0	2,076,091	2,880,085	0	2,076,091	2,880,085	2,880,085	18,867,030				
Engineering services	1,512,441	1,673,054	201,449	0	0	3,386,944	2,718,201	4,811	4,811	2,723,012	467,294	0	2,723,012	467,294	663,932	14,961,440				
Environmental services	422,275	191	0	0	0	422,466	532,285	0	0	532,285	(109,819)	0	532,285	(109,819)	(109,819)	452,685				
Welfare & social services	1,345,709	36,366	1,858,990	0	0	3,241,065	1,374,218	0	0	1,374,218	7,857	0	1,374,218	7,857	1,866,847	2,033,568				
Community & cultural services	675,388	359,038	0	0	0	1,034,426	1,214,681	0	0	1,214,681	(180,255)	0	1,214,681	(180,255)	(180,255)	19,384,889				
Housing	0	1,111,756	4,298,321	0	0	5,410,077	761,116	34,754,628	0	35,515,744	350,640	0	35,515,744	350,640	(30,105,667)	34,197,327				
Public amenities & utilities	0	118,944	667,500	0	0	786,444	642,457	0	0	642,457	(523,513)	0	642,457	(523,513)	143,987	11,013,550				
Enterprises	667,700	1,155,974	145,000	0	0	1,968,674	891,035	0	0	891,035	932,639	0	891,035	932,639	1,077,639	10,093,952				
ICC programs	601,669	77,788	469,910	0	0	1,149,367	979,122	0	0	979,122	(299,665)	0	979,122	(299,665)	170,245	0				
Total Council	8,697,699	6,016,770	7,641,170	0	0	22,355,638	11,189,206	34,759,439	0	45,948,646	3,525,263	0	45,948,646	3,525,263	(23,593,006)	111,004,441				

Year ended 30 June 2011

Functions	Gross program income				Elimination of inter-function transactions		Total income		Gross program expenses		Elimination of inter-function transactions		Total expenses		Net result from recurring operations		Net result		Assets	
	Recurring	Grants	Other	Capital	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	
Corporate services	2,733,612	940,808	0	0	0	3,674,420	1,956,612	0	0	1,956,612	1,717,808	0	1,956,612	1,717,808	1,717,808	9,802,670				
Engineering services	148,925	1,761,111	3,949,525	(479,049)	0	5,380,512	6,279,717	0	0	6,279,717	(4,369,681)	0	6,279,717	(4,369,681)	(899,205)	16,799,551				
Environmental services	271,276	954	0	0	0	272,229	200,762	0	0	200,762	71,467	0	200,762	71,467	71,467	327,704				
Welfare & social services	894,927	26,690	28,636	0	0	950,253	728,612	0	0	728,612	193,005	0	728,612	193,005	221,642	3,404,806				
Community & cultural services	1,083,749	376,293	45,000	0	0	1,505,042	1,458,247	0	0	1,458,247	1,795	0	1,458,247	1,795	46,795	8,953,119				
Housing	0	980,909	0	0	0	980,909	1,561,753	0	0	1,561,753	(580,844)	0	1,561,753	(580,844)	(580,844)	63,521,225				
Public amenities & utilities	0	90,285	2,727	0	0	93,013	648,364	0	0	648,364	(558,079)	0	648,364	(558,079)	(555,351)	14,196,549				
Enterprises	667,700	966,960	0	0	0	1,634,660	1,833,139	0	0	1,833,139	(198,479)	0	1,833,139	(198,479)	(198,479)	9,617,655				
ICC programs	524,479	23,000	98,000	263,356	0	908,835	688,589	0	0	688,589	(141,109)	0	688,589	(141,109)	220,247	0				
Total Council	6,324,668	5,167,010	4,123,888	(215,693)	0	15,399,873	15,355,795	0	0	15,355,795	(3,864,117)	0	15,355,795	(3,864,117)	44,080	126,623,279				

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Note 2(b): Components of council functions

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

Corporate services

This comprises the support functions for the mayor and councillors, Council and committee meetings, statutory requirements, Council's finance, information technology and administration.

Engineering services

Includes construction and maintenance of Shire roads, operation and maintenance of plant and equipment, and provision of support for other Council activities.

Environmental services

Includes the operation and planning of the management of animal control, emergency services and health inspections.

Welfare and social services

Includes the provision of:

- Child care services
- Family and parenting programs
- Aged care program
- Home and community care program
- Child safety

Community and cultural services

Community services and facilities including cultural health, welfare, environmental and recreational services.

This function includes:

- Libraries
- Cemeteries
- Youth programs
- Training programs
- Traditional arts and crafts

Housing

Includes the provision of community housing and housing for Council employees.

Public amenities and utilities

Includes the operation of the aerodrome, provision of cleansing, water and sewerage services, barge landing and investigation into the construction of wharf facilities.

Enterprises

Includes provision of visitor accommodation, general store, tavern, air charter operations, Centrelink agency, the undertaking of private works etc.

ICC programs

Includes Indigenous Coordination Centre programs.

AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2012

	<u>Notes</u>	<u>2012</u>	<u>2011</u>
		\$	\$
Note 3: Revenue analysis			
(a) Utility charges			
Community charges		103,236	154,922
Water		184,893	109,048
Sewerage		212,466	151,886
Garbage charges		127,786	80,254
		<u>628,381</u>	<u>496,110</u>
(b) Fees and charges			
Fees and charges		738,850	421,271
		<u>738,850</u>	<u>421,271</u>
(c) Rental income			
Housing, building and land rental		1,419,069	1,226,933
Operating lease income	26	467,640	596,733
		<u>1,886,709</u>	<u>1,823,666</u>
(d) Interest received			
Interest received from term deposits		519,938	152,016
		<u>519,938</u>	<u>152,016</u>
(e) Other recurrent income			
Private works		1,699,662	1,634,296
Art work sales		173,418	229,360
Agency commissions		132,690	132,514
Other income		237,121	277,778
		<u>2,242,892</u>	<u>2,273,948</u>
Note 4: Grants, subsidies, contributions and donations			
(a) Recurrent			
General purpose grants		3,462,317	2,675,572
State government subsidies and grants		5,235,182	3,637,781
Other grants and contributions		200	11,315
		<u>8,697,699</u>	<u>6,324,668</u>
(b) Capital			
State government subsidies and grants		3,342,849	4,123,889
Contributions		4,298,321	263,356
		<u>7,641,170</u>	<u>4,387,245</u>

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

	Notes	2012	2011
		\$	\$
Note 5: Employee benefits			
Total staff wages and salaries		3,201,258	2,968,775
Councillors' remuneration		215,771	231,687
Annual, sick and long service leave entitlements		446,525	428,842
Superannuation	22	341,972	371,676
		4,205,525	4,000,980
Other employee related expenses		106,964	133,805
		4,312,489	4,134,785
Less: capitalised employee expenses		(481)	(3,135)
		4,312,008	4,131,650

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

Total Council employees at the reporting date:

Elected members	5	5
Administrative staff	42	32
Depot and outdoors staff	35	29
Total full time equivalent employees	82	66

Note 6: Materials and services

Audit services	51,136	61,975
Private works	556,386	999,340
Other material and services	1,943,227	5,611,271
General store costs	114,998	150,235
Tavern costs	125,848	83,493
Write-down of inventories	3,506	6,276
Plant operations	325,608	325,828
Community housing	71,062	332,486
Doubtful debts	51,712	(47,073)
Administration expenses	606,225	520,972
Staff housing	161,606	150,453
Child care expenses	219,082	137,980
Arts and craft expenses	166,612	157,779
Aged care	404,516	262,296
	4,801,524	8,753,311

Note 7: Impairment

Loss on impairment

Property, plant and equipment	0	1,942,875
	0	1,942,875
Impairment loss offset against asset revaluation surplus	0	(1,942,875)
Impairment loss treated as expense	0	0

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

<u>Notes</u>	<u>2012</u>	<u>2011</u>
	\$	\$
Note 8: Depreciation and amortisation		
Depreciation of non-current assets		
Buildings	1,087,162	1,521,300
Plant and equipment	238,130	302,185
Aerodrome	57,820	55,596
Office equipment	23,016	23,255
Road, drainage and bridge network	535,296	440,624
Water	55,643	52,950
Sewerage	78,607	74,924
	<u>2,075,674</u>	<u>2,470,834</u>
Note 9: Capital expenses		
Loss on the disposal of non-current assets		
Book value of property, plant and equipment disposed	39,498	502,131
Less: proceeds from the sale of property, plant and equipment	<u>(34,686)</u>	<u>(23,082)</u>
	<u>4,812</u>	<u>479,049</u>
Loss on transfer of assets via finance lease		
Book value of property, plant and equipment transferred	51,004,376	0
Less: initial recognition of finance lease	<u>(16,249,749)</u>	<u>0</u>
	<u>34,754,627</u>	<u>0</u>
	<u>34,759,439</u>	<u>479,049</u>
Note 10: Cash and cash equivalents		
Cash at bank and on hand	8,762,229	5,094,457
Term deposits - 3 months or less	<u>6,363,902</u>	<u>2,157,859</u>
Balance per Statement of Cash Flows	<u>15,126,131</u>	<u>7,252,316</u>
(a) Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:		
Unspent government grants and subsidies	19 6,995,899	2,643,161
Total unspent restricted cash	<u>6,995,899</u>	<u>2,643,161</u>
Note 11: Trade and other receivables		
Current		
Service charge debtors	80,993	104,699
Rent debtors	129,783	26,202
Housing debtors	0	48,978
Other debtors	643,964	644,022
Less: impairment	<u>(152,312)</u>	<u>(100,599)</u>
	<u>702,428</u>	<u>723,302</u>

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Notes	2012 \$	2011 \$
Note 12: Inventories		
Current		
Inventories for consumption:		
Miscellaneous saleable items	4,417	6,064
Total inventories for consumption	4,417	6,064
Valued at the lower of cost and selling price less cost to sell.		
Inventories for distribution:		
Plant and equipment stores	301,334	211,910
Less: Provision for slow moving and obsolete materials	(10,000)	(10,000)
Total inventories for distribution	291,334	201,910
Valued at the lower of cost and replacement value		
Total inventories	295,750	207,974
Note 13: Other financial assets		
Current		
Prepayments	143,287	149,078
Finance leases on social housing	540,205	0
	683,492	149,078
Noncurrent		
Finance leases on social housing	19,695,175	0
	19,695,175	0
A reconciliation between the gross investment in the lease and the fair value of lease payments is as follows:		
Gross minimum lease payments receivable:		
Not later than one year	548,925	0
Later than one year but not later than five years	2,195,200	0
Later than five years	18,895,184	0
	21,639,309	0
Add: Estimated contingent rent	15,036,689	0
Less: Present value adjustment	(16,440,620)	0
Fair value of lease payments	20,235,378	0
The fair value of lease payments are receivable as follows:		
Not later than one year	540,205	0
Later than one year but not later than five years	2,172,363	0
Later than five years	17,522,810	0
	20,235,378	0
Movements in finance leases were as follows:		
Opening balance	0	0
Add: Initial recognition of new leases	20,548,069	0
Less: Lease receipts	(312,691)	0
Add: Gain on revaluation	0	0
Closing balance	20,235,378	0

The calculation of fair value has included an estimate of average annual CPI increases of 2.5% per annum and a discount rate of 2.85% per annum.

AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2012

Note 14(a): Property, plant and equipment
For the year ended 30 June 2012

Basis of measurement	Note	Office equipment	Plant & equipment	Buildings	Road, drainage and bridge network	Aerodrome	Sewerage	Water	Capital works in progress	TOTAL
Asset values										
Opening gross value at cost as at 1 July 2011		351,663	5,356,476	0	0	0	0	0	1,743,683	7,451,822
Opening gross value at valuation as at 1 July 2011		0	0	118,454,280	9,853,984	5,792,619	5,968,682	2,988,078	0	143,007,643
Additions at cost		0	265,903	176,972	0	0	0	0	342,752	785,626
Disposals	9	0	(57,733)	(63,647,278)	0	0	0	0	0	(63,705,011)
Transfers to/from		0	0	1,168,749	0	0	0	0	(1,168,749)	0
Revaluation adjustment to asset revaluation surplus	17	0	0	4,753,324	4,773,857	(2,212,751)	1,703,271	161,281	0	9,178,983
Closing gross value as at 30 June 2012		351,663	5,564,646	60,906,047	14,627,842	3,579,868	7,671,953	3,099,359	917,686	96,719,064
Accumulated depreciation										
Opening balance as at 1 July 2011		188,623	4,425,907	22,113,727	3,835,485	315,644	715,559	573,910	0	32,168,855
Depreciation provided in period		23,016	238,130	1,087,162	535,296	57,820	78,607	55,643	0	2,075,674
Depreciation on disposals	9	0	(18,236)	(12,642,901)	0	0	0	0	0	(12,661,137)
Revaluation adjustment to asset revaluation surplus	17	0	0	(381,131)	(722,404)	576,202	756,018	1,432,530	0	1,661,215
Impairment adjustment to the ARS	7	0	0	0	0	0	0	0	0	0
Accumulated depreciation as at 30 June 2012		211,639	4,645,802	10,176,857	3,648,376	949,666	1,550,185	2,062,082	0	23,244,608
Book value as at 30 June 2012		140,024	918,844	50,729,190	10,979,465	2,630,202	6,121,768	1,037,276	917,686	73,474,454
Residual value		0	125,963	31,185,307	1,842,342	940,849	1,473,233	336,855	0	35,904,549
Range of estimated useful life in years		2 - 8	2 - 15	15 - 100	25 - 100	15 - 100	20 - 50	20 - 50		

AURUKUN SHIRE COUNCIL
Notes to the Financial Statements
For the year ended 30 June 2012

Note 14(b): Property, plant and equipment (continued)
For the year ended 30 June 2012

Basis of measurement	Note	Office equipment		Plant & equipment		Buildings		Road, drainage and bridge network		Aerodrome		Sewerage		Water		Capital works in progress		TOTAL	
		Cost	Revaluation	Cost	Revaluation	Cost	Revaluation	Cost	Revaluation	Cost	Revaluation	Cost	Revaluation	Cost	Revaluation	Cost	Revaluation		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Asset values																			
Opening gross value at cost as at 1 July 2010		351,663	0	5,078,196	0	0	0	0	0	0	0	0	0	0	0	187,981	0	5,617,840	
Opening gross value at valuation as at 1 July 2010		0	118,571,986	0	9,853,984	5,792,619	5,968,682	2,938,078	0	1,555,702	0	0	0	0	0	0	0	143,125,350	
Additions at cost		0	1,167,494	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,036,243	
Disposals	9	0	(1,285,200)	(34,768)	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,319,968)	
Revaluation adjustment to the ARS		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Closing gross value as at 30 June 2011		351,663	118,454,280	5,356,476	9,853,984	5,792,619	5,968,682	2,938,078	1,743,683	150,459,465									
Accumulated depreciation																			
Opening balance as at 1 July 2010		165,368	21,394,190	4,139,796	1,451,986	260,048	640,635	520,960	0	28,572,983									
Depreciation provided in period		23,255	1,521,300	302,185	440,624	55,596	74,924	52,950	0	2,470,834									
Depreciation on disposals	9	0	(801,763)	(16,074)	0	0	0	0	0	(817,837)									
Revaluation adjustment to the ARS	7	0	1,942,875	0	0	0	0	0	0	1,942,875									
Accumulated depreciation as at 30 June 2011		188,623	22,113,727	4,425,907	3,835,485	315,644	715,559	573,910	0	32,168,855									
Book value as at 30 June 2011		163,040	96,340,553	930,569	6,018,499	5,476,975	5,253,123	2,364,168	1,743,683	118,290,610									
Residual value		0	60,908,111	73,321	837,097	1,781,700	581,732	298,000	0	64,479,961									
Range of estimated useful life in years		2 - 8	15 - 100	2 - 10	25 - 100	15 - 100	20 - 50	20 - 50											

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Note 14 (c) Property, plant and equipment valuations

Aurukun Shire Council is located on land assigned to it under the Aboriginal Lands Lease No 1 granted to the Council pursuant to the provisions of the Local Government (Aboriginal Lands) Act 1978. The lease expires on 3 November 2059. Details of the leasehold land are noted in note 1.16 (vi).

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

Buildings

Buildings were comprehensively revalued by Australia Pacific Valuers Pty Ltd (APV) as at 30 June 2012. The comprehensive revaluation involved estimating the current replacement cost having regard to the assessed remaining useful life or service potential of the asset ascertained through a physical inspection and condition assessments. Comprehensive revaluations are performed every three years, with the next comprehensive revaluation to be performed in June 2015.

Index revaluations are performed in intervening years between comprehensive revaluations. Index revaluations are applied when there is a material movement in the construction cost guides for the relevant asset categories, however this does not take into account changes in the remaining useful life or service potential of the asset outside those assumed in the calculation of depreciation.

Plant and equipment

Plant and equipment is measured at original cost less accumulated depreciation.

Office equipment

Office equipment is measured at original cost less accumulated depreciation.

Sewerage and water infrastructure

Sewerage and water infrastructure assets were comprehensively revalued by Australia Pacific Valuers Pty Ltd (APV) as at 30 June 2012. The comprehensive revaluation involved estimating the current replacement cost having regard to the assessed remaining useful life or service potential of the asset ascertained through a physical inspection and condition assessments. Comprehensive revaluations are performed every three years, with the next comprehensive revaluation to be performed in June 2015.

Index revaluations are performed in intervening years between comprehensive revaluations. Index revaluations are applied when there is a material movement in the construction cost guides for the relevant asset categories, however this does not take into account changes in the remaining useful life or service potential of the asset outside those assumed in the calculation of depreciation.

Roads, drainage and bridge network and aerodrome infrastructure

Roads, drainage and bridge network and aerodrome infrastructure assets were comprehensively revalued by Australia Pacific Valuers Pty Ltd (APV) as at 30 June 2012. The comprehensive revaluation involved estimating the current replacement cost having regard to the assessed remaining useful life or service potential of the asset ascertained through a physical inspection and condition assessments. Comprehensive revaluations are performed every three years, with the next comprehensive revaluation to be performed in June 2015.

Index revaluations are performed in intervening years between comprehensive revaluations. Index revaluations are applied when there is a material movement in the construction cost guides for the relevant asset categories, however this does not take into account changes in the remaining useful life or service potential of the asset outside those assumed in the calculation of depreciation.

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Notes	2012	2011
	\$	\$
Note 15: Trade and other payables		
Current		
Creditors and accruals	893,877	698,693
GST payable	299,717	115,984
Annual leave payable	287,560	249,962
	1,481,154	1,064,639
Note 16: Provisions		
Current		
Long service leave	56,382	53,079
	56,382	53,079
Non-current		
Long service leave	80,798	44,215
	80,798	44,215
Long service leave		
Balance at beginning of financial year	97,293	97,043
Long service leave entitlement arising	48,327	30,436
Long service leave entitlement extinguished	(6,981)	(11,615)
Long service leave entitlement paid	(1,459)	(18,571)
Balance at end of financial year	137,180	97,293
Note 17: Asset revaluation surplus		
Asset revaluation surplus		
Movements in the asset revaluation surplus were as follows:		
Balance at beginning of financial year	108,032,741	109,975,616
Net adjustment to non-current assets at end of period to reflect a change in current fair value:		
Buildings	5,134,455	0
Road, drainage and bridge network	5,496,262	0
Aerodrome	(2,788,951)	0
Sewerage	947,252	0
Water	(1,271,249)	0
Impairment: road, drainage and bridge network	0	(1,942,875)
Balance at end of financial year	115,550,510	108,032,741
Asset revaluation surplus analysis		
The closing balance of the asset revaluation reserve is comprised of the following asset categories:		
Buildings	92,920,984	87,786,529
Road, drainage and bridge network	15,342,296	9,846,034
Aerodrome	1,867,113	4,656,064
Sewerage	4,123,175	3,175,923
Water	1,296,942	2,568,191
	115,550,510	108,032,741

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Notes	2012	2011
	\$	\$
Note 18: Retained surplus		
Movements in the retained surplus were as follows:		
Retained surplus at beginning of financial year	14,785,443	12,535,883
Net result attributable to Council	(23,593,006)	44,083
Transfers (to)/ from capital reserves for future capital project funding, or from reserves funds that have been expended:		
Constrained works reserve	(2,714,653)	2,312,296
Transfers (to)/ from recurrent reserves for future project funding, or from reserves funds that have been expended:		
Recurrent expenditure reserve	(1,638,086)	(106,818)
Retained surplus at end of financial year	(13,160,302)	14,785,443
Note 19: Reserves		
(a) Reserves held for funding future capital expenditure:		
Constrained works reserve	4,554,341	1,839,689
	4,554,341	1,839,689
(b) Reserves held for funding future recurrent expenditure:		
Future recurrent expenditure reserve	2,441,558	803,472
	2,441,558	803,472
Total reserves	6,995,899	2,643,161
(c) Movements in capital reserves are analysed as follows:		
Constrained works reserve		
Balance at beginning of financial year	1,839,689	4,151,985
Transfer from retained surplus for future expenditure	2,942,419	30,000
Transfer to the retained surplus/capital funds expended in the period	(227,766)	(2,342,296)
Balance at end of financial year	4,554,341	1,839,689
(d) Movements in recurrent reserves are analysed as follows:		
Future recurrent expenditure reserve		
Balance at beginning of financial year	803,472	696,654
Transfer from retained surplus for future expenditure	1,878,968	387,203
Transfer to retained surplus	(240,882)	(280,385)
Balance at end of financial year	2,441,558	803,472

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Note 20: Contingent liabilities

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

Local Government Mutual

The 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 being 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 of any year that a deficit arises.

As at 30 June 2012 the financial statements reported an accumulated surplus and it is not anticipated that any liability will arise.

Local Government Workcare

The Council is a member of the Queensland local government workers 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 \$87,610.

Note 21: Trust funds

<u>Notes</u>	<u>2012</u>	<u>2011</u>
	\$	\$
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	153,666	153,666
Security deposits	44,428	44,428
Mission account	641	641
	<u>198,735</u>	<u>198,735</u>

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. These funds are kept and maintained in a separate bank account by Council.

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Note 22: Superannuation

The 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 fund 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 2009*.

The DBF is a defined benefit plan as defined in AASB 119. The Council is not able to account for the DBF as a defined benefit plan in accordance with AASB 119 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 the 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 2011 (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 the *Local Government Act 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 was to be made as at 1 July 2012.

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

	<u>Notes</u>	<u>2012</u>	<u>2011</u>
Contributions	5	\$ 341,972	\$ 371,676

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2012

	Notes	2012 \$	2011 \$
Note 23: Reconciliation of net result for the year to net cash inflow (outflow) from operating activities			
Net operating result		(23,593,006)	44,080
Non-cash operating items:			
Depreciation and amortisation	8	2,075,674	2,470,834
		2,075,674	2,470,834
Investing and development activities:			
Net (profit) loss on disposal of non-current assets	9	4,812	(4,388)
Loss on transferring assets via finance lease	9	34,754,627	0
Capital grants and contributions	4	(7,641,170)	(4,387,245)
		27,118,269	(4,391,633)
Changes in operating assets and liabilities:			
(Increase)/decrease in receivables		20,874	(74,734)
(Increase)/decrease in other operating assets		(81,985)	(42,286)
Increase/(decrease) in payables	15	416,515	(454,608)
Increase/(decrease) in other provisions	16	39,886	250
		395,290	(571,379)
Net cash inflow/(outflow) from operating activities		5,996,226	(2,448,094)

Note 24: Financial instruments

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

Exposure to financial risk 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.

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

Risk exposure	Measurement method
Interest rate risk	Sensitivity analysis
Liquidity risk	Maturity analysis
Credit risk	Ageing analysis

(a) Credit risk

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

In the case of receivables, 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 deposits held with banks or other financial institutions. Investments are held with highly rated/regulated banks and financial institutions and whilst not capital guaranteed, the likelihood of a credit failure is remote.

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

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

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements
For the year ended 30 June 2012

Note 24: Financial instruments (continued)

(a) Credit risk (continued)

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

Financial assets	2012 \$	2011 \$
Cash and cash equivalents	15,126,131	7,252,316
Term deposit	1,027,011	0
Receivables	702,428	723,302
Total	16,855,570	7,975,618

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

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

30-Jun-12	Fully performing \$	Past due 30-60 days \$	Past due 61-90 days \$	Past due 90+ days \$	Total \$
Receivables	235,248	94,068	70,706	454,717	854,739
Less impairment	0	0	0	(152,312)	(152,312)
Net receivables	235,248	94,068	70,706	302,405	702,428

30-Jun-11	Fully Performing \$	Past due 30-60 days \$	Past due 61-90 days \$	Past due 90+ days \$	Total \$
Receivables	320,242	115,954	52,358	335,347	823,900
Less impairment	0	0	0	(100,599)	(100,599)
Net receivables	320,242	115,954	52,358	234,748	723,301

(b) 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.

The following table sets out the liquidity risks 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 flow at balance date:

	0 to 1 year		1 - 5 Years		Total	
	2012	2011	2012	2011	2012	2011
	\$	\$	\$	\$	\$	\$
Creditors and accruals	893,877	698,693	0	0	893,877	698,693
GST payable	299,717	115,984	0	0	299,717	115,984
Accrued annual leave	287,560	249,962	0	0	287,560	249,962
Total	1,481,154	1,064,639	0	0	1,481,154	1,064,639

(c) Interest rate risk

The Council is exposed to interest rate risk through its investments held with financial institutions.

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Note 24: Financial instruments (continued)

(c) Interest rate risk (continued)

Interest rate sensitivity analysis

The following sensitivity analysis is based on a report similar to that which would be provided to management, depicting the outcome to profit and loss should there be a 1% increase in market interest rates. The calculations assume that the rate would be held constant over the next financial year, with the change occurring at the beginning of that year. If the rates decreased by 1% the impact would be equal in amount in the reverse direction.

	Net carrying amount 2012 \$	Net carrying amount 2011 \$	Net result 2012 \$	Net result 2011 \$	Equity 2012 \$	Equity 2011 \$
Financial Assets	70,579	20,779	70,579	20,779	70,579	20,779
Financial Liabilities	0	0	0	0	0	0
Net	70,579	20,779	70,579	20,779	70,579	20,779

Fair Value

The recognised fair values of financial assets and liabilities are classified according to the following fair value hierarchy that reflects the significance of the inputs used in making these measurements:

Level 1 - Fair values that reflect the unadjusted quoted prices in active markets for identical assets/liabilities.

Level 2 - Fair values that are based on inputs that are directly or indirectly observable for the asset/liability (other than unadjusted quoted prices).

Level 3 - Fair values that are derived from data not observable in a market.

According to the above hierarchy, the fair values of each class of asset/liability recognised at fair value are as follows:

Class	Classification according to fair value			Total carrying amount 2012 \$
	Level 1 \$	Level 2 \$	Level 3 \$	
Financial assets				
Other financial assets - finance leases on social housing	0	20,235,378	0	20,235,378
Total	0	20,235,378	0	20,235,378
Financial liabilities				
Trade and other payables	0	0	0	0
Total	0	0	0	0

Note 25: National Competition Policy

Activities to which the code of competitive conduct is applied

A "business activity" of a local government is divided into two categories:

(a) Roads business activity:

- (i) the construction or maintenance of State controlled roads for which the local government submits an offer to carry out work in response to a tender invitation other than through a sole supplier arrangement;

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Note 25: National Competition Policy (continued)

(ii) submission of a competitive tender for construction or road maintenance on the local government's roads which the local government has put out to tender, or called for by another local government.

(b) Other business activity, previously referred to as type three activities, means the following:

- (i) trading in goods and services to clients in competition with the private sector; or
- (ii) the submission of a competitive tender in the local government's own tendering process in competition with others for the provision of goods and services to itself. Excluded activities are (a) library services, (b) an activity or part thereof prescribed by legislation.

Local governments may elect to apply a Code of Competitive Conduct (CCC) to their identified business activities. This requires the application of full cost pricing, identifying the cost of community service obligations (CSO) and eliminating the advantages and disadvantages of public ownership within that activity. The application of the CCC to the roads business activity is compulsory.

The Council has reviewed its activities and has not identified any activities that are business activities. Accordingly, the code of competitive conduct has not been applied to any activity of the Council.

Note 26: Operating lease income (Council is lessor)

The Council has leased the Aurukun General Store to an operator from 1 March 2009 for five years. The lease receipts are based on 6% of gross sales calculated for each two month period. The revenue lease commitments are unable to be reliably estimated.

	<u>Notes</u>	<u>2012</u>	<u>2011</u>
		\$	\$
Lease receipts		467,640	596,733

Note 27: Events after the reporting period

There were no material adjusting events after the balance date.

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Note 28: Tied grants by project

Source of funds and/or projects	Balance 1/07/2011 \$	Revenue \$	Expense \$	Balance 30/06/2012 \$
Non-ICC grants				
General purpose grants				
Grants for the whole of Council:				
State government financial aid	-	1,398,366	1,398,366	-
Financial assistance grant	-	2,063,951	2,063,951	-
	-	3,462,317	3,462,317	-
Specific purpose grants				
Employee Incentives	-	10,000	10,000	-
Aurukun day contribution	-	200	200	-
Jobfind - AGI transfer	-	171,802	-	171,802
Tractor with slasher	-	28,821	28,821	-
Fuel tax rebates	-	2,441	2,441	-
Town planning	-	70,000	70,000	-
Roads to recovery supplementary	4,107	-	4,107	-
Natural disaster relief & recovery	-	1,440,826	245,604	1,195,222
Aboriginal and Torres Strait Islander public health	5,848	136,150	125,050	16,948
Emergency Management Queensland	-	3,000	3,000	-
State Emergency Services - accommodation funding	-	9,038	9,038	-
Environmental health officer	79,032	-	-	79,032
Community health officer	17,107	-	17,107	-
Wild river rangers	-	274,087	274,087	-
Family income management	69,156	-	1,751	67,405
RADF	3,948	15,000	18,948	-
WCCT - Aurukun swimming pool upgrade	27,273	-	-	27,273
HACC - recurrent	46	373,882	373,928	-
HACC - Cape York welfare reforms	-	90,738	90,738	-
HACC - building	-	1,800,000	144,429	1,655,571
HACC - transitions (IT)	-	45,000	-	45,000
Aged care package – recurrent	144,593	318,150	193,831	268,912
Aged care Cape York welfare reforms	-	46,738	46,738	-
Aged care vehicle trailer and accessories	-	31,111	31,111	-
Healthy communities initiative	-	417,922	200,900	217,022
Community development and recovery	-	45,000	23,126	21,874
Indigenous economic development	110,914	80,000	41,048	149,866
Aurukun sports & recreation	-	13,220	-	13,220
Indigenous knowledge centre	-	13,300	13,300	-
Public art by youth	16,948	-	16,339	609
Volunteer grants	-	11,946	3,460	8,486
Youth taking ownership	-	13,500	-	13,500
Child care centre - targeted parenting program	30,470	-	22,824	7,647
Child care centre – state government funded program	-	93,151	93,151	-
Child care centre - federal funded program	-	399,397	337,168	62,229
Child care centre - child and family support	41,675	-	25,804	15,871
Child care centre - vacation care	5,989	6,532	8,569	3,952
Construction of a community meeting space	30,000	-	7,442	22,558
Remote airstrip upgrade (Dept of Infrastructure and Transport)	-	300,000	9,826	290,174
Remote airstrip upgrade (Dept of Transport and Main Roads)	-	237,500	9,826	227,674
Barge landing upgrade	-	130,000	-	130,000
Housing leases x 11 houses	-	2,620,927	2,620,927	-
Aurukun business precinct	-	145,000	-	145,000
Tavern - revenue replacement program	-	667,700	667,700	-
Arts and craft centre - backing indigenous arts (Arts Qld)	12,321	60,500	68,881	3,940
Arts and craft centre - IT equipment (Arts Qld)	393	-	393	-
Arts and craft centre - Cairns indigenous arts fair	-	5,000	5,000	-
	599,820	10,127,579	5,866,611	4,860,787
	599,820	13,589,896	9,328,928	4,860,787

AURUKUN SHIRE COUNCIL

Notes to the Financial Statements

For the year ended 30 June 2012

Note 28: Tied grants by project (continued)

Source of funds and/or projects	Balance 1/07/2011	Revenue	Expense	Balance 30/06/2012
	\$	\$	\$	\$
ICC grants				
ICC special projects:				
Aurukun community upgrades (cemetery, memorial and oval)	-	449,000	-	449,000
Parenting centre	-	27,010	27,010	-
Locational supported playgroup	66,934	145,723	134,981	77,676
IT and communications upgrade	9,500	-	9,500	-
Indigenous broadcasting program	-	15,000	15,000	-
Municipal services - outstations and homelands	2,484	147,579	150,063	-
National job creation municipal positions	108,367	94,528	183,822	19,073
Arts and craft centre - NACIS	18,026	150,000	168,026	-
Arts and craft centre (capital)	25,000	-	-	25,000
Arts and craft centre - Cape York job transition in arts (off CDEP)	32,842	28,749	61,591	-
Aurukun welfare reform accommodation	103,212	13,990	117,202	-
Aurukun health and wellbeing centre	38,924	-	38,924	-
Redevelopment of the Aurukun business precinct	1,638,053	-	73,689	1,564,364
	2,043,341	1,071,579	979,808	2,135,112
	2,643,161	14,661,475	10,308,736	6,995,899
	Notes	2012	2011	
		\$	\$	
Summary of grants unexpended				
Reserves	19	6,995,899	2,643,161	
		6,995,899	2,643,161	

AURUKUN SHIRE COUNCIL
Management Certificate
For the year ended 30 June 2012


These general purpose financial statements have been prepared pursuant to section 102 of the *Local Government (Finance, Plans and Reporting) Regulation 2010* (the Regulation) and other prescribed requirements.

In accordance with Section 161 of the Regulation we certify that these general purpose financial statements:

- (i) have been prepared in accordance with the relevant accounting documents; and
- (ii) accurately reflect the local government's financial performance and position for the financial year.

In addition we certify that, in our opinion:

- (i) the prescribed requirements of the *Local Government Act 2009* and associated Regulations for the establishment and keeping of accounts have been complied with in all material respects; and
- (ii) the general purpose financial statements, as set out on pages 2 to 36, have been prepared in accordance with Australian Accounting Standards (including Australian Accounting Interpretations and other authoritative pronouncements issued by the Australian Accounting Standards Board); and
- (iii) the general purpose financial statements present a true and fair view of the Council's financial position as at 30 June 2012 and of its financial performance and cash flows for the financial year ended on that date.


.....
DEREK WALPO
Mayor

Date: 5/12/2012


.....
JOHN JAPP
Chief Executive Officer

Date: 5/12/2012

INDEPENDENT AUDITOR'S REPORT

To the Mayor of Aurukun Shire Council

Report on the Financial Report

I have audited the accompanying financial report of Aurukun Shire Council, which comprises the statement of financial position as at 30 June 2012, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and certificates given by the Mayor and the Chief Executive Officer.

The Council's Responsibility for the Financial Report

The Council is responsible for the preparation of the financial report that gives a true and fair view in accordance with prescribed accounting requirements identified in the *Local Government Act 2009* and *Local Government (Finance, Plans and Reporting) Regulation 2010*, including compliance with Australian Accounting Standards. The Council's responsibility also includes such internal control as the Council determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the financial report is free from 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 the risks of material misstatement of 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 of the financial report that gives a true and fair view 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 used 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 be removed only 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.

Opinion

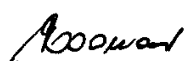
In accordance with s.40 of the *Auditor-General Act 2009* –

- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion -
 - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects; and
 - (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the financial performance and cash flows of Aurukun Shire Council for the financial year 1 July 2011 to 30 June 2012 and of the financial position as at the end of that year.

Other Matters - Electronic Presentation of the Audited Financial Report

This auditor's report relates to the financial report of Aurukun Shire Council for the year ended 30 June 2012. Where the financial report is included on Aurukun Shire Council's website the Council is responsible for the integrity of Aurukun Shire Council's website and I have not been engaged to report on the integrity of Aurukun Shire Council's website. The auditor's report refers only to the subject matter described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements or otherwise included with the financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

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



Graham Coonan
as Delegate of the Auditor-General of Queensland

Cairns
12 December 2012



A spectacular sunset – APN Cape York



A tourist bird watching – Kerry Trapnell



A barramundi catch - Aurukun Fishing Charters



Men dancing in a traditional ceremony – Kerry Trapnell



Women dancing in a traditional ceremony – Kerry Trapnell



Hands with lily bulbs – Kerry Trapnell

Community Office:
 39 Kang Kang Street
 Aurukun. Qld. 4871
Ph: (07) 4060 6800
Fax: (07) 40606191
Email: council@aurukun.qld.gov.au

Cairns Office
 351 Sheridan Street
 North Cairns. Qld. 4870
Ph: (07) 40476700
Fax: (07) 40476770
Email: cairnsadmin@aurukun.qld.gov.au

ALL MAIL TO
 PO Box 887N
 North Cairns
 Qld
 4870

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