



DISTRICT COUNCIL OF LOXTON WAIKERIE
ANNUAL REPORT 2018-19





DISTRICT COUNCIL
OF LOXTON WAIKERIE

ANNUAL REPORT

2018-19

CONTENTS

District Council of Loxton Waikerie Annual Report

INTRODUCTION

| | |
|--|----|
| Mayor's Report | 2 |
| Council and Committees. | 3 |
| Chief Executive Officer's Report | 12 |

GOVERNANCE STATEMENT

| | |
|--|----|
| Decision Making Structure - <i>Local Government Act 1999 Section 41</i> | 14 |
| Section 41 Committees - <i>Purpose of Committees</i> | 15 |
| Allowances Paid - <i>to Elected Members and Council Committee Members</i> | 19 |
| Training, Seminars and Conferences - <i>Training and Development for Elected Members</i> | 20 |
| Member Information - <i>Attendance at Meetings</i> | 25 |
| Delegation Register - <i>Local Government Act 1999</i> | 27 |
| Policies | 27 |
| Council Elections - <i>Local Government (Elections) Act 1999</i> | 28 |

CORPORATE STATEMENT

| | |
|---|----|
| Strategic Objectives | 30 |
| Strategic Works Program | 34 |
| Carried Forward Projects. | 35 |
| Council Financial Performance | 37 |
| Rating and Valuation Summary | 38 |
| Human Resource Management. | 39 |
| Work, Health and Safety | 40 |

INFRASTRUCTURE STATEMENT

| | |
|--|----|
| Road Construction and Maintenance | 44 |
| Loxton East Terrace History Boards. | 44 |
| Loxton Recreation Complex | 45 |
| Moorook Riverfront Toilet Block | 45 |
| Waikerie CBD Revitalisation Project | 46 |
| Milich Landing and Rilli Reserve Boat Ramp Upgrades. | 46 |
| Waikerie Silo Carpark | 47 |
| Drought Funding Projects. | 48 |
| Waste Management | 48 |

CONTENTS

District Council of Loxton Waikerie Annual Report continued...

ENVIRONMENT STATEMENT

| | |
|---|----|
| Environmental Health | 52 |
| Planning | 54 |
| Development Application Trend | 55 |
| Development Approvals | 56 |
| Building | 56 |
| Regional Building Fire Safety Committee | 57 |
| General Inspector Division | 57 |
| General Inspections | 59 |

COMMUNITY STATEMENT

| | |
|--|----|
| Community Events, Festivals and Partnerships | 62 |
| Loxton Retirement Village | 55 |

ECONOMIC AND REGIONAL STATEMENT

| | |
|---|----|
| Loxton Waikerie Library and Visitor Centres | 70 |
|---|----|

COMPLIANCE STATEMENT

| | |
|---|----|
| Confidentiality Provisions - <i>Meetings and Documents</i> | 76 |
| Subsidiary of Council | 79 |
| Elector Representation - <i>Periodic Review</i> | 79 |
| Regional Map - <i>General Information</i> | 80 |
| Representation Quota | 80 |
| Tendering Arrangements | 81 |
| External Auditors | 81 |
| Community Land Management Plans | 81 |
| Staff Organisational Chart | 82 |
| Freedom of Information - <i>Applications</i> | 84 |
| Senior Officers - <i>Allowances, Bonuses and Benefits</i> | 84 |
| Internal Review - <i>Council Decisions</i> | 85 |
| By Law Review | 85 |
| Registers, Codes and Policies- <i>Schedule 4 Compliance Information</i> | 86 |

FINANCIAL STATEMENTS

| | |
|-----------|----|
| | 88 |
|-----------|----|

INTRODUCTION



MAYOR'S REPORT



The continued drought in our dryland farming areas is placing pressure on our farming families and the local businesses that rely on their support.

Financially it has been difficult for many and we need to support each other through this period. Council is willing to allow those that have increased costs due to drought to delay their rates payments without interest penalties. Our area remains drought declared in what has been the longest dry period in our recorded history. My thanks go to the Federal Government and our local member Tony Pasin MP for his support with funding assistance to families and for the provision of \$1m through the Drought Communities Program.

This year was an election year and I would like to record my appreciation to those who stood for Council at the election that saw the election of five new members of Council with Peter Walker, Clive Matthews, Jordann Kleeman, Sonya Altschwager and Terry Wheeldon joining Council. I would like to record my appreciation of the community in showing

confidence in me to be re-elected as Mayor a continuing honour that I don't take for granted. Council has been well served by its elected members and the election saw Trevor Quast (4 years), David Kimber (8 years), Michael Zeppel (8 years) and Margaret Malthouse (12 years), retire from Council. Mark Ward who served the Loxton DC for 8 years prior to amalgamation and the Loxton Waikerie DC from 1997-2018 (20 years), including periods as Deputy Mayor warrants special acknowledgement for his dedication to Council and the community.

The new Council has worked cooperatively together in focussing on the needs of the community with the many challenges for the future to provide the necessary infrastructure for our towns and residents to flourish economically and socially. It has been frustrating that Peake Tce Waikerie upgrade has not been completed due to State Government delays and will now be completed in the 2019-20 financial year.

The Drought Communities Program has allowed opportunities for the Council and community to work together in several projects that have already provided long term benefit including:

- Development of the surrounds of the Waikerie Silos Art project
- Painting and greater use of the Waikerie Institute
- Hart Lagoon walking trail

- Snake Island
- Loxton Lights Up
- Tourism Signage
- As well as allocation to smaller communities to upgrade halls, playgrounds and facilities.

I would like to thank CEO David Beaton for his strong leadership and directors and staff for their commitment and efforts as we work in partnership to make our rating dollar go further.

Council continues to be in a robust financial position and operating healthy surpluses that will give us capacity into the future to use those funds to the maximum benefit of the community.

Finally I want to acknowledge the great efforts of volunteers across the district, without your efforts in supporting community events, clubs, sport and community service this area would not be providing services that are second to none in regional SA, thank you.

Leon Stasinowsky
Mayor

COUNCIL AND COMMITTEES

Elected Member Committee Representation



COUNCIL AND COMMITTEES

Elected Member Committee Representation pre Local Government Elections, November 2018



Pursuant to Section 41(6) of the Local Government Act the Mayor is appointed as ex-officio to all committees established pursuant to section 41 of the said Act.

MAYOR STASINOWSKY

Council Committees and Working Groups

- Asset and Lease Committee
- Audit Committee
- Community Award Programme Assessment Panel
- Community Grants Assessment Reference Panel
- Disability Access Action Plan Committee
- District Bushfire Prevention Reference Committee
- Houseboat Mooring Management Plan Advisory Committee
- Loxton Christmas Lights Committee
- Loxton North Recreation Grounds Committee
- Loxton Recreation Grounds Committee
- Loxton Retirement Village Committee
- Performance Review Committee
- The Pines Management Committee
- Policy Review Committee
- The Village Committee
- Waikerie Delivers
- Standing Drug Orders Endorsement Committee
- Recruitment of CEO Committee (from 16/3/18)
- Waikerie Visitor Information Services Evaluation Committee
- Strategic Planning and Development Policy Committee

Representative/delegate on External Committees or Working Groups

- LGA of SA State Executive Committee (proxy)
- Local Government Association of SA – AGM council representative
- Murraylands and Riverland LGA
- Riverland Local Government Forum
- Local Government Finance Authority – AGM council representative



DEPUTY MAYOR, CR MICHAEL VOWLES

Council Committees and Working Groups

- Loxton Recreation Grounds Committee
- Asset and Lease Committee
- District Bushfire Prevention Reference Committee
- Policy Review Committee
- Audit Committee
- Loxton Riverfront Advisory Group
- Loxton Sport and Recreation Facilities Group
- Loxton Recreation Centre Project Steering Committee
- Recruitment of CEO Committee (from 16/3/18)

Representative/delegate on External Committees or Working Groups

- Loxton Research Centre Development Management Reference Group
- Riverland Local Government Forum
- Murraylands and Riverland Local Government Association
- Loxton Community Centre
- CORES Riverland (Community Response to Eliminating Suicide)

COUNCIL AND COMMITTEES

Elected Member Committee Representation pre Local Government Elections, November 2018



CR MARK WARD

***Council Committees
and Working Groups***

- Loxton North Recreation Grounds Committee (Vice Chairperson)
- Loxton Sport and Recreation Facilities Group

***Representative/delegate
on External Committees
or Working Groups***

- Murray Darling Association Region 5 Committee
- Loxton Health Advisory Council
- Loxton High School Council
- Riverland Passenger Transport Scheme
- Riverland Local Government NRM Advisory Group of the SA Murray Darling Basin NRM Board



CR DEB THIELE

***Council Committees
and Working Groups***

- The Village Committee
- Policy Review Committee
- Asset and Lease Committee
- Loxton Christmas Lights Committee
- Waikerie Visitor Information Services Evaluation Committee
- Strategic Planning and Development Policy Committee
- Loxton Riverfront Advisory Group
- Communication Strategy Project
- Waikerie Sporting Precinct Masterplan Steering Group (resigned 25/2/18)
- Performance Review Committee (from 17/11/17)

***Representative/delegate
on External Committees
or Working Groups***

- Loxton Neighbourhood Watch
- Loxton Chamber of Commerce
- Loxton High School – Independent Learning Centre



CR TREVOR QUAST

***Council Committees
and Working Groups***

- Performance Review Committee (resigned 17/11/17)
- Policy Review Committee
- Waikerie Delivers (proxy from 18/5/18)
- Recruitment of CEO Committee (16/3/18 to 18/5/18)
- Community Grants Assessment Reference Panel
- Communication Strategy Project

***Representative/delegate
on External Committees
or Working Groups***

- Waikerie Cemetery
- Waikerie Senior Citizens
- Waikerie Community Arts Centre
- Waikerie Historical Society
- Waikerie Neighbourhood Watch

COUNCIL AND COMMITTEES

Elected Member Committee Representation pre Local Government Elections, November 2018



CR JODY FLAVEL

Council Committees and Working Groups

- Performance Review Committee
- Asset and Lease Committee (Chairperson)
- District Bushfire Prevention Reference Committee (Chairperson)
- Loxton Retirement Village Committee
- Audit Committee
- Strategic Planning and Development Policy Committee
- Loxton Sport and Recreation Facilities Group
- Recruitment of CEO Committee (from 16/3/18)

Representative/delegate on External Committees or Working Groups

- Browns Well Complex Committee



CR DAVID KIMBER

Council Committees and Working Groups

- Loxton Recreation Grounds Committee
- Houseboat Mooring Management Plan Advisory Committee
- Asset and Lease Committee
- Disability Access Action Plan Committee
- Strategic Planning and Development Policy Committee
- Community Grants Assessment Reference Panel
- Community Award Program Assessment Panel
- Performance Review Committee (from 17/11/17)

Representative/delegate on External Committees or Working Groups

- Loxton Senior Citizen Club
- Loxton District Landcare
- Riverland Local Government NRM Advisory Group of the SA Murray Darling Basin NRM Group



CR TREVOR NORTON

Council Committees and Working Groups

- Asset and Lease Committee
- Performance Review Committee (resigned 17/11/17)
- Houseboat Mooring Management Plan Advisory Committee (Chairperson)
- Audit Committee
- Strategic Planning and Development Policy Committee
- Loxton Sport and Recreation Facilities Group
- Loxton Recreation Centre Project Steering Committee
- Loxton Riverfront Advisory Group
- Waikerie Sporting Precinct Masterplan Steering Group
- Recruitment of CEO Committee (from 16/3/18)

Representative/delegate on External Committees or Working Groups

- Regional Development Australia Board
- Qfly Area Wide Management Stakeholder Committee
- SA Fruit Fly Standing Committee (LGA representative)

COUNCIL AND COMMITTEES

Elected Member Committee Representation pre Local Government Elections, November 2018



CR KYM WEBBER

Council Committees and Working Groups

- Asset and Lease Committee
- Communication Strategy Project
- Houseboat Mooring Management Plan Advisory Committee
- Waikerie Delivers (Chairperson)
- Waikerie Visitor Information Services Evaluation Committee
- Waikerie Sporting Precinct Masterplan Steering Group

Representative/delegate on External Committees or Working Groups

- Waikerie Community Sports Centre
- Riverland West Chamber of Commerce
- Riverland West Landcare
- Waikerie High School
- Murray Darling Association Region 5 (from 19/1/18)



CR MARGARET MALTHOUSE

Council Committees and Working Groups

- Policy Review Committee
- Disability Access Action Plan Committee
- Community Grants Assessment Reference Panel
- Community Awards Program Assessment Panel
- Waikerie Delivers

Representative/delegate on External Committees or Working Groups

- Waikerie Health Advisory Council



CR MICHAEL ZEPPEL

Council Committees and Working Groups

- Pines Management Committee (Chairperson)
- Asset and Lease Committee
- Performance Review Committee
- Recruitment of CEO Committee (from 16/3/18)

Representative/delegate on External Committees or Working Groups

- Riverland Regional Development Assessment Panel (to January 2018)

COUNCIL AND COMMITTEES

Elected Member Committee Representation post Local Government Elections, November 2018



Pursuant to Section 41(6) of the Local Government Act the Mayor is appointed as ex-officio to all committees established.

MAYOR STASINOWSKY

Council Committees and Working Groups

- Asset and Lease Committee
- Audit Committee
- Australia Day Selection Panel
- Loxton Christmas Lights Committee
- Loxton North Recreation Grounds Committee
- Loxton Recreation Grounds Committee
- Loxton Retirement Village Committee
- Performance Review Committee
- The Pines Management Committee
- Waikerie Delivers
- Community Award Programme Assessment Panel

Representative/delegate on External Committees or Working Groups

- Local Government Association of SA – AGM council representative
- Murraylands and Riverland LGA
- Riverland Local Government Forum
- Local Government Finance Authority – AGM council representative



DEPUTY MAYOR, CR TREVOR NORTON

Council Committees and Working Groups

- Audit Committee (proxy)
- Loxton North Recreation Grounds Committee
- Loxton Retirement Village Committee
- Riverland Regional Assessment Panel
- Community Award Programme Assessment Panel
- Waikerie Sporting Precinct Masterplan Consultative Forum
- Boating and Riverfront Facilities Plan
- Loxton Recreation Centre Project Committee

Representative/delegate on External Committees or Working Groups

- Murraylands and Riverland Local Government Association
- Riverland Local Government Forum
- Riverland Biosecurity Alliance – Fruit Fly Working Committee
- South Australian Fruit Fly Standing Committee (LGA representative)

COUNCIL AND COMMITTEES

Elected Member Committee Representation post Local Government Elections, November 2018



CR SONYA ALTSCHWAGER

Council Committees and Working Groups

- Asset Management Committee
- Loxton Recreation Grounds Committee
- Loxton Riverfront Advisory Group
- Loxton Christmas Lights Committee

Representative/delegate on External Committees or Working Groups

- Loxton Community Centre
- Loxton Neighbourhood Watch Committee
- Loxton High School Council



CR JODY FLAVEL

Council Committees and Working Groups

- Asset Management Committee (Chairperson)
- Audit Committee
- Loxton Retirement Village
- Loxton Riverfront Advisory Group
- Loxton Recreation Centre Project Committee



CR JORDANN KLEEMANN

Council Committees and Working Groups

- Waikerie Delivers Committee
- Community Award Programme Assessment Panel
- Waikerie Sporting Precinct Masterplan Consultative Forum

Representative/delegate on External Committees or Working Groups

- Waikerie Community Sports Centre

COUNCIL AND COMMITTEES

Elected Member Committee Representation pre Local Government Elections, November 2018



CR CLIVE MATTHEWS

***Council Committees
and Working Groups***

- Asset Management Committee
- Australia Day Selection Panel
- Waikerie Delivers Committee (14/12/18 to 21/6/19)
- Community Award Programme Assessment Panel
- Waikerie Sporting Precinct Masterplan Consultative Forum
- Boating and Riverfront Facilities Plan

***Representative/delegate
on External Committees
or Working Groups***

- Waikerie Health Advisory Council
- Waikerie High School
- Loxton District Landcare



CR DEB THIELE

***Council Committees
and Working Groups***

- Asset Management Committee
- Audit Committee
- Australia Day Selection Panel
- The Pines Management Committee
- Loxton Riverfront Advisory Group
- Loxton Christmas Lights Committee

***Representative/delegate
on External Committees
or Working Groups***

- Loxton Health Advisory Council
- Loxton Chamber of Commerce
- Loxton High School – Independent Learning Centre



CR MICHAEL VOWLES

***Council Committees
and Working Groups***

- Asset Management Committee
- Audit Committee
- Loxton Riverfront Advisory Group
- Loxton Recreation Centre Project Committee

COUNCIL AND COMMITTEES

Elected Member Committee Representation pre Local Government Elections, November 2018



CR PETER WALKER

***Council Committees
and Working Groups***

- Asset Management Committee
- Audit Committee
- Australia Day Selection Panel
- Waikerie Delivers Committee (14/12/18 to 21/6/19)
- Waikerie Sporting Precinct Masterplan Consultative Forum

***Representative/delegate
on External Committees
or Working Groups***

- Murray Darling Association Region 5 Committee
- CORES (Communities Response to Eliminating Suicide)
- Waikerie Cemetery Committee



CR KYM WEBBER

***Council Committees
and Working Groups***

- Asset Management Committee
- Waikerie Delivers Committee
- Waikerie Sporting Precinct Masterplan Consultative Forum
- Boating and Riverfront Facilities Plan

***Representative/delegate
on External Committees
or Working Groups***

- Murray Darling Association Region 5 Committee
- Riverland Local Government NRM Advisory Group of the SA Murray Darling Basin NRM Board
- Riverland West Landcare
- Riverland West Chamber of Commerce
- Waikerie Community Arts Centre



CR TERRY WHEELDON

***Council Committees
and Working Groups***

- Asset Management Committee
- Australia Day Selection Panel
- Loxton Recreation Grounds Committee
- Boating and Riverfront Facilities Plan
- Loxton Recreation Centre Project Committee

CHIEF EXECUTIVE OFFICER'S REPORT



This is the completion of my first year with Council and a chance to reflect on a very busy year, during a period where reduced rainfall has meant that our area has been drought declared by the Federal Government, allowing farming enterprises to receive assistance.

The climatic conditions have not improved as we enter a second year of extremely low rainfall, it is a reflection of the skill and adaption of our farmers as land managers; that during this period the land remains relatively stable.

Council commenced the building of the Loxton Recreation Complex which will be a major sporting addition to the region and is predicted to be completed in March 2020 in time for the winter sporting season. This project has a budget of \$13m which Council will fund from grants and reserves.

Financially, Council has recorded an operating surplus of \$5.95m which is a large number

but it mainly is caused by a revaluation of the 100 Loxton Retirement Village Units of nearly \$4m and prepayment of Federal Government grants meaning that the underlying surplus was \$1.3m which is still a very healthy result. Council concluded the year with \$19m invested to pay for its infrastructure commitments.

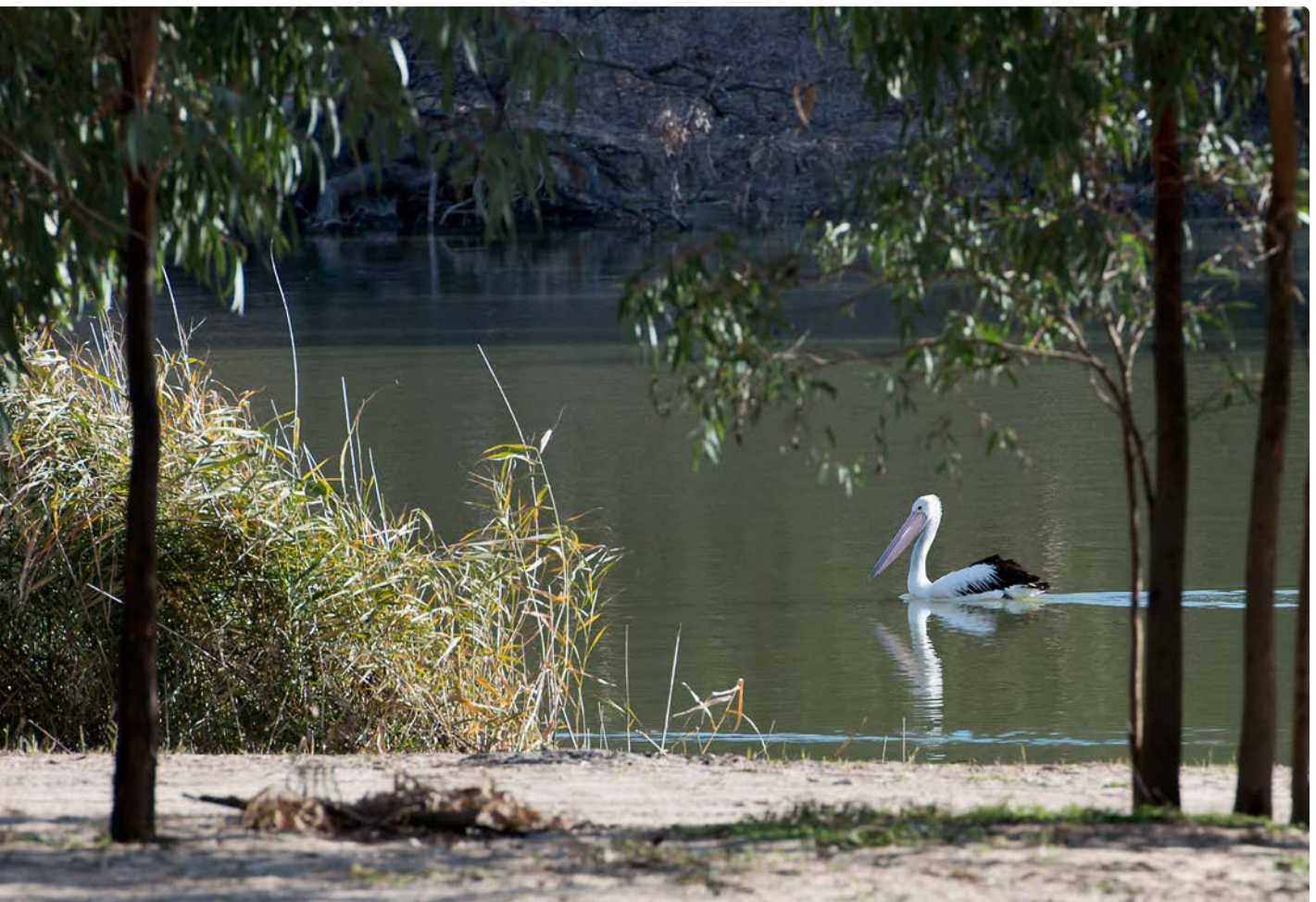
The Drought Communities Program provided a \$1m boost to the local economy and provided for numerous improvements for our facilities that will serve the community well for the future. Additionally, Council received funding of \$1.35m towards projects including the establishment of sensor based technology to improve efficiency for Council and industry; new cabins for the Loxton Caravan Parks and upgrades to the Loxton Wharf.

Council continues to look for efficiencies in its operations to reduce the amount of rates that needs to be raised from the community. These principles underlie the decision to merge the Loxton and Waikerie Visitor Information Centres with the town libraries; allowing the libraries to move from four and a half days a week to seven days a week. This makes us leaders in regional areas to provide such a comprehensive library service and while the visitor information has reduced library space, staff have done an excellent job in adjusting. There has been some criticism in Loxton mainly around parking for caravans which Council is addressing as a separate issue.

I would like to record my thanks to Mayor Stasinowsky and all elected members on what has been a challenging period for the region and the dedicated staff of Council as we do what is within our capacity to make this the best district in the State.

David Beaton
Chief Executive Officer

GOVERNANCE STATEMENT



DECISION MAKING STRUCTURE

Local Government Act 1999 Section 41

Council believes strongly in open and accountable local government and has established community based committees to offer advice and make recommendations under Section 41 of the Local Government Act.

Council is actively working towards structures that facilitate positive community engagement, not just in the

form of consultation, but also assisting in the formation of plans and decision making. To date the assistance of reference and advisory groups has assisted with this process.

Reports and minutes containing recommendations from Section 41 Committees listed below are included in the Council monthly meeting Agenda for consideration and adoption by Elected Members. Agendas and minutes of the committee meetings are also available on

the Council website - www.loxtonwaikerie.sa.gov.au

Council officers are delegated authority to make certain decisions under the direction of Council whilst other decisions will be referred to Council. Delegations under various acts of legislation and policies of Council are noted within Council's delegations register.

Council website: www.loxtonwaikerie.sa.gov.au

[District Council of Loxton Waikerie - Delegation Register](#)

SECTION 41 COMMITTEES

Pre Local Government elections held November 2018

| COMMITTEE | PURPOSE OF COMMITTEES |
|--|---|
| Asset and Lease | <p>Review Council's asset portfolio to identify opportunities and develop policies to reduce the financial impact on Council's operating position and strengthen its financial sustainability.</p> <p>Investigate consistency in treatment across community groups and sporting organisations and their respective lease and license arrangements</p> <p>Development and review of Community Land Management Plans.</p> |
| Disability Access Action Plan | <p>Preparation of an action plan in accordance with section 60 of the Disability Discrimination Act 1992.</p> |
| District Bushfire Prevention Reference | <p>Consider local issues and any actions required to mitigate the risk of bushfire in the district.</p> |
| Houseboat Mooring Management Plan Advisory | <p>Identify current and future demand for houseboat mooring sites within the district undertake a review of other mooring areas within South Australia and propose a draft Houseboat Mooring Management Plan.</p> |

SECTION 41 COMMITTEES

Pre Local Government elections held November 2018

| COMMITTEE | PURPOSE OF COMMITTEES |
|---|--|
| Loxton Christmas Lights | Beatification of Loxton at Christmas time. |
| Loxton North Recreation Grounds | Maintenance and administration of the Loxton North Recreation Grounds. |
| Loxton Recreation Grounds | To assist Council in relation to recreation grounds and facilities under the care and management of Council within the Loxton township. |
| Loxton Retirement Village | Management of the Loxton Retirement Village. |
| Performance Review | Undertake the annual performance review of the Chief Executive Officer. |
| The Pines Management | Maintenance of the character and attend to the upkeep of The Pines Historic Home. |
| Policy Review | Review and recommend to Council, policy, procedure, codes of practice, bylaws and delegations and report to Council regarding implementation of requirements of the Local Government Act 1999. |
| Recruitment of the Chief Executive Officer | Established at a special meeting of Council 16 March 2018. Recruitment of the Chief Executive Officer |
| The Village | Management of the Loxton Historical Village and promotion of the facility as a regional tourist museum. |
| Waikerie Delivers | Established by Council at the meeting of 17 February 2017 To play a significant role in the activation of the Waikerie business community and capture and communicate ideas and initiatives. |
| Waikerie Visitor Information Services | Established by Council at the meeting of 20 January 2017. To assist in the review of expressions of interest for long term visitor information services in Waikerie, make recommendation to council of the preferred proponent(s) to be invited to submit a business case. Assist in the review of any submissions and make recommendation for the provision of visitor information services in Waikerie. |

SECTION 41 COMMITTEES

Other Council Committees, Panels or Working Groups

| COMMITTEE | PURPOSE OF COMMITTEES |
|---|---|
| Audit | <p>Pursuant to Section 126 (1) of the Local Government Act 1999:-Enquire into and report to Council in respect of all matters that the Council confers on it.</p> <p>The functions of an audit committee include, but are not limited to—the review of annual financial statement, strategic management plans or annual business plan, liaising with Council’s auditor and reviewing internal controls.</p> |
| Riverland Building Fire Safety (Regional) | Responsible, under the Development Act 1993, for building fire safety matters. |
| Riverland Regional Assessment Panel | <p>Pursuant to Section 84(1)(a) and Schedule 8, Clause 13(1)(a) of the Planning, Development and Infrastructure Act 2016.</p> <p>In accordance with the authority delegated to it by the Council assess all development applications that are referred to it by an Authorised Council Officer.</p> |
| Standing Drug Orders Endorsement | Controlled Substances Act 1994. |
| Strategic Planning and Development Policy | <p>Pursuant to Section 101A of the Development Act 1993.</p> <p>Advise Council in relation to the extent to which the Council’s strategic planning and development policies accord with the Planning Strategy.</p> |
| Community Grants Assessment Panel | To advise Council staff regarding assessment of grant applications from community groups. |
| Community Award Program Assessment Panel | To advise Council staff regarding assessment of applications/ nominations for Community Awards. |
| Loxton Riverfront Advisory Panel | <p>To make recommendation for a potential riverfront upgrade between Habels Bend and the houseboat effluent station.</p> <p>Established by Council at the meeting of June 2014 with appointment of panel members at the meeting on 17 April 2015.</p> |
| Communication Strategy Project | <p>Formed at the Council meeting of 17 February 2017.</p> <p>To provide input into the staff communication team.</p> |
| Waikerie Sporting Precinct Masterplan Consultative Forum | Stakeholders have the opportunity to have input into the development of a draft masterplan for the future development of the precinct. |

Agendas and minutes of committees of Council are available on Council's website: www.loxtonwaikerie.sa.gov.au

SECTION 41 COMMITTEES

Post Local Government elections held November 2018

| COMMITTEE | PURPOSE OF COMMITTEES |
|---------------------------------|--|
| Asset and Lease | <p>Review Council's asset portfolio to identify opportunities and develop policies to reduce the financial impact on Council's operating position and strengthen its financial sustainability.</p> <p>Investigate consistency in treatment across community groups and sporting organisations and their respective lease and license arrangements.</p> <p>Development and review of Community Land Management Plans.</p> |
| Loxton Christmas Lights | Beatification of Loxton at Christmas time. |
| Loxton North Recreation Grounds | Maintenance and administration of the Loxton North Recreation Grounds. |
| Loxton Recreation Grounds | To assist Council in relation to recreation grounds and facilities under the care and management of Council within the Loxton township. |
| Loxton Retirement Village | Management of the Loxton Retirement Village. |
| The Pines Management | Maintenance of the character and attend to the upkeep of The Pines Historic Home. |
| Waikerie Delivers | <p>Established by Council at the meeting of 17 February 2017.</p> <p>To play a significant role in the activation of the Waikerie business community and capture and communicate ideas and initiatives.</p> |

Other Council Committees, Panels or Working Groups

| COMMITTEE | PURPOSE OF COMMITTEES |
|-----------|---|
| Audit | <p>Pursuant to Section 126 (1) of the Local Government Act 1999:-Enquire into and report to Council in respect of all matters that the Council confers on it.</p> <p>The functions of an audit committee include, but are not limited to—the review of annual financial statement, strategic management plans or annual business plan, liaising with Council's auditor and reviewing internal controls.</p> |

SECTION 41 COMMITTEES

Other Council Committees, Panels or Working Groups

| COMMITTEE | PURPOSE OF COMMITTEES |
|---|--|
| Riverland Building Fire Safety (Regional) | Responsible, under the Development Act 1993, for building fire safety matters. |
| Riverland Regional Assessment Panel | <p>Pursuant to Section 84(1)(a) and Schedule 8, Clause 13(1)(a) of the Planning, Development and Infrastructure Act 2016.</p> <p>In accordance with the authority delegated to it by the Council assess all development applications that are referred to it by an Authorised Council Officer.</p> |
| Community Award Program Assessment | To advise Council staff regarding assessment of applications/nominations for Community Awards. |
| Loxton Riverfront Advisory | <p>To make recommendation for a potential riverfront upgrade between Habels Bend and the houseboat effluent station.</p> <p>Established by Council at the meeting of June 2014 with appointment of panel members at the meeting on 17 April 2015.</p> |
| Waikerie Sporting Precinct Masterplan Consultative Forum | Stakeholders have the opportunity to have input into the development of a draft masterplan for the future development of the precinct. |

Agendas and minutes of committees of Council are available on Council's website: www.loxtonwaikerie.sa.gov.au

ALLOWANCES PAID

To Elected Members and Council Committee Members

Elected Members receive an allowance as provided for under the Local Government Act 1999 for discharging their formal duties, which is set by the Remuneration Tribunal and adjusted annually by formula prescribed by the regulations.

ELECTED MEMBERS ALLOWANCES AND BENEFITS

| | |
|---|--|
| Mayoral allowance | \$ 55,600 Plus a fully maintained vehicle with limited private use within South Australia |
| Deputy Mayoral allowance | \$ 17,375 |
| Chairman of standing committees allowance | \$17,375 |
| Elected Member allowance | \$ 13,900 |

ADDITIONAL ALLOWANCES PAYABLE

| | |
|---|-------------------|
| For those members (excluding the principal member) whose usual place of residence is at least 30km but less than 50 kms from the principal office. | \$410 per annum |
| For those members (excluding the principal member) whose usual place of residence is located at least 50km but less than 75kms from that Council's principal office. | \$700 per annum |
| For those members (excluding the principal member) whose usual place of residence is located at least 75km but less than 100kms from that Council's principal office. | \$1,050 per annum |
| For those members (excluding principal members) whose usual place of residence is located at least 100kms or more from that Council's principal office. | \$1,490 per annum |

ALLOWANCES PAID

To Elected Members and Council Committee Members

| ADDITIONAL ALLOWANCES | |
|---|---------------------------|
| Independent Chair of the Audit Committee | \$1,050 per meeting |
| Independent Chair of the Riverland Regional Assessment Panel (sitting fee) | \$770 per meeting* |
| Independent members (three) (sitting fee) | \$350 per meeting* ex GST |
| Council representative (one) (sitting fee), appointed on a rotational basis by the Councils <i>(Note: shared between the three Councils)</i> | \$350 per meeting* ex GST |

*These costs are shared between the member Councils

TRAINING, SEMINARS AND CONFERENCES

Training and Development for Elected Members

In accordance with the District Council of Loxton Waikerie's Training and Development for Elected Members Policy, Council members were provided with opportunities to undertake training and development activities during 2018-19 and attended the following:

1 JULY 2018 - NOVEMBER 2018 Pre Local Government Elections

| NAME | DATE | DETAILS |
|----------------------|-------------------|---|
| Mayor LE Stasinowsky | 29-31 August 2018 | Roads and Works Conference – LGA of SA |
| Cr Trevor Quast | 31 July 2018 | Caretaker Period, policy and guidelines for Elected Members – in house via material provided by Norman Waterhouse |
| Cr Kym Webber | 5 July 2018 | Caretaker Period, policy and guidelines for Elected Members – in house via material provided by Norman Waterhouse |
| Cr Michael Zeppel | 29-31 August 2018 | Roads and Works Conference – LGA of SA |

TRAINING, SEMINARS AND CONFERENCES

Training and Development for Elected Members

NOVEMBER 2018 - JUNE 2019 Post Local Government Elections

| NAME | DATE | DETAILS |
|---------------------------------|------------------|---|
| Mayor Leon Stasinowsky | 21 November 2018 | iPad and Extranet Training for Elected Members – Subnet |
| | 15 December 2018 | Mandatory training for Elected Members: Module 1: Introduction to Local Government – Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 15 December 2018 | Mandatory training for Elected Members: Module 2: Legal Responsibilities– Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 15 December 2018 | Mandatory training for Elected Members: –Module 3: Council and Committee members - Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 15 December 2018 | Mandatory training for Elected Members: Module 4: Financial Management and Reporting – Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 9 April 2019 | Media Training – LGA of SA |
| | 11 April 2019 | 2019 LGA Council Best Practice Showcase – LGA of SA |
| | 12 April 2019 | LGA Ordinary General Meeting – LGA of SA |
| | 15-19 June 2019 | National General Assembly – Australian Local Government Association |
| Cr Trevor Norton (Deputy Mayor) | 21 November 2018 | iPad and Extranet Training for Elected Members - Subnet |
| | 15 December 2018 | Mandatory training for Elected Members: Module 3: Council and Committee Members - Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 15 December 2018 | Mandatory training for Elected Members: Module 4: Financial Management and Reporting– Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 12 April 2019 | LGA Ordinary General Meeting – LGA of SA |
| | 10 May 2019 | Financial Management Training (Audit Committee) – John Comrie |
| | 15-19 June 2019 | National General Assembly – Australian Local Government Association |

TRAINING, SEMINARS AND CONFERENCES

Training and Development for Elected Members

| NAME | DATE | DETAILS |
|-----------------------------|------------------|--|
| Cr Sonya Altschwager | 21 November 2018 | <i>iPad and Extranet Training for Elected Members - Subnet</i> |
| | 8 February 2019 | <i>Mandatory training for Elected Members: Module 3: Council and Committee members – LGA of SA via webinar</i> |
| | 8 February 2019 | <i>Mandatory training for Elected Members: Module 4: Financial Management and Reporting – LGA of SA via webinar</i> |
| | 9 April 2019 | <i>Media Training – LGA of SA</i> |
| | 16 June 2019 | <i>Regional Co-Operation and Development Forum – Australian Local Government Association</i> |
| | 15-19 June 2019 | <i>National General Assembly – Australian Local Association</i> |
| Cr Jody Flavel | 15 December 2018 | <i>Mandatory training for Elected Members: Module 2: Legal Responsibilities – Norman Waterhouse and Tim Mulhausler (Galpins)</i> |
| | 15 December 2018 | <i>Mandatory training for Elected Members: Module 4: Financial Management and Reporting – Norman Waterhouse and Tim Mulhausler (Galpins)</i> |
| Cr Jordann Kleemann | 21 November 2018 | <i>iPad and Extranet Training for Elected Members - Subnet</i> |
| | 15 December 2018 | <i>Mandatory training for Elected Members: Module 1: Introduction to Local Government – Norman Waterhouse and Tim Mulhausler (Galpins)</i> |
| | 15 December 2018 | <i>Mandatory training for Elected Members: Module 2: Legal Responsibilities – Norman Waterhouse and Tim Mulhausler (Galpins)</i> |
| | 15 December 2018 | <i>Mandatory training for Elected Members: Module 3: Council and Committee Members - Norman Waterhouse and Tim Mulhausler (Galpins)</i> |
| | 15 December 2018 | <i>Mandatory training for Elected Members: Module 4: Financial Management and Reporting – Norman Waterhouse and Tim Mulhausler (Galpins)</i> |
| Cr Clive Matthews | 21 November 2018 | <i>iPad and Extranet Training for Elected Members - Subnet</i> |
| | 15 December 2018 | <i>Mandatory training for Elected Members: Module 1: Introduction to Local Government – Norman Waterhouse and Tim Mulhausler (Galpins)</i> |

TRAINING, SEMINARS AND CONFERENCES

Training and Development for Elected Members

| NAME | DATE | DETAILS |
|-------------------|------------------|--|
| Cr Clive Matthews | 15 December 2018 | Mandatory training for Elected Members: Module 2: 15 December 2018 Legal Responsibilities – Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 15 December 2018 | Mandatory training for Elected Members: Module 4: Financial Management and Reporting – Norman Waterhouse and Tim Mulhausler (Galpins) |
| Cr Deb Thiele | 21 November 2018 | iPad and Extranet Training for Elected Members - Subnet |
| | 15 December 2018 | Mandatory training for Elected Members: Module 2: Legal Responsibilities – Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 15 December 2018 | Mandatory training for Elected Members: Module 4: Financial Management and Reporting – Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 10 May 2019 | Financial Management Training (Audit Committee) – John Comrie |
| Cr Michael Vowles | 21 November 2018 | iPad and Extranet Training for Elected Members - Subnet |
| | 15 December 2018 | Mandatory training for Elected Members: Module 2: Legal Responsibilities – Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 15 December 2018 | Mandatory training for Elected Members: Module 2: Legal Responsibilities – Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 15 December 2018 | Mandatory training for Elected Members: Module 4: Financial Management and Reporting – Norman Waterhouse and Tim Mulhausler (Galpins) |
| Cr Peter Walker | 21 November 2018 | iPad and Extranet Training for elected members - Subnet |
| | 15 December 2018 | Mandatory training for Elected Members: Module 1: Introduction to Local Government – Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 15 December 2018 | Mandatory training for Elected Members: Module 2: Legal Responsibilities – Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 15 December 2018 | Mandatory training for Elected Members: Module 3: Council and Committee Members – Norman Waterhouse and Tim Mulhausler (Galpins) |

TRAINING, SEMINARS AND CONFERENCES

Training and Development for Elected Members

| NAME | DATE | DETAILS |
|-------------------|------------------|---|
| Cr Peter Walker | 15 December 2018 | Mandatory training for Elected Members: Module 4: Financial Management and Reporting – Norman Waterhouse and Tim Mulhausler (Galpins) |
| Cr Kym Webber | 21 November 2018 | iPad and Extranet Training for Elected Members - Subnet |
| | 15 December 2018 | Mandatory training for Elected Members: Module 1: Introduction to Local Government – Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 15 December 2018 | Mandatory training for Elected Members: Module 2: Legal Responsibilities – Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 15 December 2018 | Mandatory training for Elected Members: Module 3: Council and Committee Members - Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 15 December 2018 | Mandatory training for Elected Members: Module 4: Financial Management and Reporting – Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 9 April 2019 | Media Training – LGA of SA |
| Cr Terry Wheeldon | 21 November 2018 | iPad and Extranet Training for Elected Members - Subnet |
| | 15 December 2018 | Mandatory training for Elected Members: Module 1: Introduction to Local Government – Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 15 December 2018 | Mandatory training for Elected Members: Module 2: Legal Responsibilities – Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 15 December 2018 | Mandatory training for Elected Members: Module 3: Council and Committee Members - Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 15 December 2018 | Mandatory training for Elected Members: Module 4: Financial Management and Reporting – Norman Waterhouse and Tim Mulhausler (Galpins) |
| | 6 December 2018 | One-on-one training – iPad – Kim Schiller, Loxton Public Library |
| | 9 April 2019 | Media Training – LGA of SA |
| | 10 May 2019 | Financial Management Training (Audit Committee) – John Comrie |

MEMBER INFORMATION

Attendance at Meetings

Council Meetings are held on the third Friday of each month, commencing at 9:00am alternating between Loxton and Waikerie in the respective Council Chambers or at the Loxton Research Centre.

The public are welcome to attend all Council meetings.

Council agendas are available from the Council offices, website and a copy is provided at the meeting for public viewing.

MEETING ATTENDANCE SCHEDULE JULY 2018 – OCTOBER 2018

Pre Local Government Elections

| Elected Members | Council Meetings | Special Meetings of Council |
|--------------------------------|------------------|-----------------------------|
| Mayor LE Stasinowsky | 4 | |
| Cr MJ Vowles (Deputy Mayor) | 4 | |
| Cr JF Flavel | 3 | |
| Cr DG Kimber | 4 | |
| Cr MJ Malthouse | 4 | |
| Cr TJ Norton | 3 | |
| Cr T Quast | 2 | |
| Cr DA Thiele | 3 | |
| Cr ML Ward | 3 | |
| Cr KA Webber | 4 | |
| Cr MA Zeppel | 4 | |
| Total Meetings Held | 4 | - |

Elected Members also sit on a number of committees of Council and within the community, they are noted within the Annual Report (Elected Member Committee Representation).

MEMBER INFORMATION

Attendance at Meetings

Council Meetings are held on the third Friday of each month, commencing at 9:00am alternating between Loxton and Waikerie in the respective Council Chambers or at the Loxton Research Centre.

The public are welcome to attend all Council meetings.

Council agendas are available from the Council offices, website and a copy is provided at the meeting for public viewing.

MEETING ATTENDANCE SCHEDULE NOVEMBER 2018 – JUNE 2019

Post Local Government elections

| Elected Members | Council Meetings | Special Meetings of Council |
|--------------------------------|------------------|-----------------------------|
| Mayor LE Stasinowsky | 8 | 3 |
| Cr TJ Norton (Deputy Mayor) | 8 | 4 |
| Cr SA Altschwager | 7 | 4 |
| Cr JF Flavel | 8 | 4 |
| Cr JL Kleemann | 8 | 3 |
| Cr DA Thiele | 7 | 4 |
| Cr MJ Vowles | 7 | 4 |
| Cr PA Walker | 8 | 4 |
| Cr KA Webber | 7 | 4 |
| Cr TM Wheeldon | 8 | 3 |
| Total Meetings Held | 8 | 4 |

Elected Members also sit on a number of committees of Council and within the community, they are noted within the Annual Report (Elected Member Committee Representation).

DELEGATION REGISTER

Local Government Act 1999

Councils have a range of powers and functions to perform which are conferred under a number of different Acts of Parliament. Section 44 of the Local Government Act 1999 allows a Council to delegate many of its decision making powers and functions under these Acts.

The primary purpose of delegating powers and functions is to facilitate an efficient and effective organisation by allowing decisions to be made by the staff who carry out day to day operations. The delegations register is able to be accessed via the Council's website.

POLICIES

Policies, codes of practice and codes of conduct are fundamental components of Council's good governance framework. Council uses them to:

- set direction
- guide decision making by the elected Council and administration; and
- inform the public about how Council will normally act.

Policies and codes are reviewed, as required either by legislation or the direction of Council, firstly by the Policy Review Committee of Council and then referred to Council for consideration. The Policy Review Committee was dissolved in November 2019 and Policies and Codes were referred directly to Council.

Giving effect to policy direction is then the responsibility of the Chief Executive Officer and administration, this involves setting clear and detailed procedures to be followed by staff.

In addition to mandatory registers and codes, Council has a number of policies which can be viewed on Council's website including:

- Absence of the Chief Executive Officer Policy
- Australia Day Awards Policy
- Advice / Information to Elected Members Policy
- Alterations and Business Use of a Public Road Policy
- Annual Delivery / Strategic Delivery of Projects and Status Report Policy
- Appointment to External Organisations Policy
- Budget Development, Reporting and Amendment Policy
- Child Safe Environments Policy
- Cemeteries and Natural Burial Grounds Policy
- Christmas Closure Policy
- Closed Circuit Television (CCTV) Policy
- Community Award Policy
- Community Development and Support Grants Policy
- Community Donations Policy
- Community Event Funding Policy
- Community Facilities Lease / Licensing Policy
- Community Question Time Policy
- Community Support - Use of Council Plant, Equipment and/ or Materials by Community Groups Policy
- Confidentiality Guidelines
- Conflict of Interest – Guidelines
- Customer Service Policy
- Emergency Response Operations in Support of the Country Fire Service Policy
- Fee Waiver for Non-Profit Community Based Organisations Policy
- Fraud and Corruption Prevention Policy
- Hardship Policy for Residential Customers – minor and intermediate retailers

- Light Vehicle Crossover Policy
- Loxton Retirement Village:
 - Loxton Retirement Village Policy
 - Recurrent Charges Policy
 - Register of Interest Policy
 - Remarketing of Units Policy
 - Loan Agreement Repayment Policy
 - Refurbishment/ Remarketing Policy
 - Refurbishment/ Cyclic Maintenance Policy
 - Remarketing/ Incoming Resident Timing Policy
 - Sale of New Units Policy
 - Variations in Construction Policy
- Policy and Procedure Framework
- Policy for the Mayor Seeking Legal Advice
- Residential Waste – Kerbside Recycling Policy
- Risk Management Policy
- Rural Property Addressing Policy
- Social Media Policy
- Supplementary Election Policy
- Tree Management Policy
- Volunteer Policy
- Welcome to and Acknowledgment of Country Policy
- Whistleblowers Protection Policy

All policies of Council are available for inspection at the Council offices in Loxton or Waikerie during business hours at no charge. Copies of the policies are also available from Council's website www.loxtonwaikerie.sa.gov.au or postal copies may be obtained from the Council offices free of charge.

COUNCIL ELECTIONS

The Local Government (Elections) Act provides for periodic local government elections to be held November every four years. These are due to be held in November 2022.



CORPORATE STATEMENT

STRATEGIC OBJECTIVES

In November 2015 Council adopted its Strategic Plan, titled LW Future which guides the development and management of the Council district.

LW Future guided the 2018-19 Annual Business Plan through the progression of projects and actions that will assist the delivery of Council's strategic objectives and goals.

A summary of some of the projects and actions completed or commenced in the 2018-19 financial year are listed below.

LW Future is available to view at www.loxtonwaikerie.sa.gov.au

CAPITAL WORKS PROGRAM

OUR COMMUNITY

1.1 Community Enablement

| | | |
|-------|--|---------------|
| 1.1.2 | Automatic Doors at Waikerie Civic Centre and Loxton Library - this project is contained in our LTFMP as part of implementing disability access | Complete |
| 1.1.2 | Waikerie Library Projects - upgrade to public computer desks and children's collection shelving | Complete |
| 1.1.5 | Loxton Historical Village Infrastructure Renewal - includes 3 replacement air conditioners and minor works to repair water and electrical supply | Carry forward |
| 1.1.5 | Pines Projects - remedial building work funded from investment reserve | Complete |

1.2 Community Health

| | | |
|-------|---|----------|
| 1.2.3 | Shade Structures Dog Parks - supply and install shade structures forward seating in Waikerie and Loxton dog parks | Complete |
|-------|---|----------|

1.3 Sport and Recreation

| | | |
|-------|---|---------------|
| 1.3.1 | Loxton Recreation Centre - costs reflect start up administration of this project and are contained in the LTFMP | Carry forward |
| 1.3.1 | Loxton Sporting Precinct – Bowling Greens - this project is contained in our LTFMP and is part of the Loxton Sporting Precinct redevelopment | Discontinued |
| 1.3.1 | Loxton Sporting Precinct – Land Purchase - purchase of Crown Land at Loxton Sporting Precinct. This land will ensure the proposed bowling greens are wholly within Council owned land | Complete |
| 1.3.1 | Waikerie Water Park - Site Preparation - This allocation is for site preparation works to be constructed by Council for the Waikerie Riverfront Water Play Park Project. The Water Play Park project has received \$150,000 in Fund My Neighbourhood funding in 2017-18 | Complete |

STRATEGIC OBJECTIVES

CAPITAL WORKS PROGRAM

OUR COMMUNITY

1.3 Sport and Recreation

| | | |
|-------|---|----------|
| 1.3.1 | Waikerie Swimming Pool Plant Room - replacement of exterior of plant shed, new concreting and removal of items within plant shed that are no longer required | Complete |
| 1.3.1 | Boat Ramps - The next boat ramp/riverfront facility project is to be determined following a review of the Boating Facilities Plan which is expected to be completed by June 2018. Any expenditure will be subject to successfully applying for SABFAC funding. This project is contained in our LTFMP | Complete |

OUR ENVIRONMENT

3.1 Assets and Infrastructure

| | | |
|-------|---|--|
| 3.1.1 | Re-sheeting Program - re-sheeting to be undertaken in accordance with 3 year program as approved by Council | Complete |
| 3.1.1 | GML Routes, Intersections and Risk Management – Intersection Works - this project will commence addressing the highest priority works to ensure intersections and roads are adequate as GML and Commodity B-Double Routes. This project will likely take 3-4 years | Carry forward |
| 3.1.1 | GML routes, intersections and risk management – detailed designs - This project will commence addressing the highest priority detailed designs to ensure intersections and roads are adequate as GML and Commodity B-Double Routes. This project will likely take 3-4 years | Carry forward |
| 3.1.1 | Resealing - the majority of resealing will be on Devlins Pound Road | Complete |
| 3.1.1 | Waikerie Bowling Club Car Park - upgrading surface of car park from unsealed to sealed | Carry forward |
| 3.1.1 | Martha Street carpark - this project includes new trees, landscaping and replacement of some shade cloth. The car park is also to be resealed | Complete |
| 3.1.1 | Moorook and Kingston on Murray walking trails - this is a project to be undertaken by the Moorook Kingston on Murray Community Association (MKOMCA). This is for the supply of materials. | Council portion of materials only is complete. Funding obtained by MKOMCA to complete works |
| 3.1.1 | Waikerie silos car parking area – Ian Oliver Drive - this project will include a reseal of the car parking area and renewal of landscaping | On-going |

STRATEGIC OBJECTIVES

CAPITAL WORKS PROGRAM

OUR ENVIRONMENT

3.1 Assets and Infrastructure

| | | |
|--------------|---|---------------|
| 3.1.1 | Traffic counters - additional traffic counters will improve our ability to gather data of traffic on our roads which will assist with future grant funding applications | Complete |
| 3.1.2 | Relocation of Waikerie Riverfront Pump - the pump is being undermined by river and is difficult to service. Relocating pump will improve amenity of riverfront. Project includes significant costs for pump, electrical upgrade/relocation and sound proofing of shed | On-going |
| 3.1.2 | Waikerie Sporting Precinct irrigation pump - current pump towards end of useful life and in need of replacement | Complete |
| 3.1.2 | Waikerie Cemetery – new plinth and rose garden - need to extend plinth, rose garden and make improvements to irrigation. | Complete |
| 3.1.2 | Waikerie Cemetery – irrigation pump - current pump towards end of useful life and in need of replacement | Carry forward |
| 3.1.2 | Loxton cemetery – new plinth, roadways and gardens - need to extend plinth, roadways and gardens | Complete |
| 3.1.2 | East Terrace – Rotunda Irrigation - current irrigation infrastructure towards end of useful life and in need of replacement. | Complete |
| 3.1.2 | Waikerie CBD - Project to be substantially completed in 2018-19. This funding is for the undergrounding of powerlines in Peake Terrace. This project is contained in our LTFMP. | On-going |
| 3.1.3 | Waikerie men's shed - project will repair some concrete that was damaged during works in 2017-18 | Complete |
| 3.1.3 | Waikerie Sporting Precinct Toilets - additional funding towards toilet upgrade. There is \$177,000 of external funding to be carried forward from 2017-18 | On-going |
| 3.1.3 | Apex Park Toilet Upgrade - upgrade of public toilet facilities at Apex Park on the Loxton Riverfront | On-going |
| 3.1.3 | Waikerie RSL Disabled Toilets - Project to ensure accessible disabled toilets. This project is contained in our LTFMP as part of implementing disability access | On-going |
| 3.1.3 | Loxton North Sporting Club - upgrade of Loxton North Sporting Club including paving and retaining wall between entrance to sports club and netball courts | Complete |

STRATEGIC OBJECTIVES

CAPITAL WORKS PROGRAM

OUR ENVIRONMENT

3.1 Assets and Infrastructure

| | | |
|---------------|---|---------------|
| 3.1.5 | Loxton Retirement Village - Loxton Retirement Village refurbished as required (funded from LRV investment reserve) | On-going |
| 3.1.6 | CWMS Condition Audit – works in Waikerie - all works in Waikerie including: man hole lid replacements, inspection points to be raised, maintenance shafts installed, manholes installed and pipe relining | Complete |
| 3.1.6 | CWMS Condition Audit - condition Audit commenced in 2016-17 and will be completed in 2018-19. Also \$100,000 allocated in operational expenditure | Complete |
| 3.1.6 | Loxton CWMS Filtration Plant - replacement of sand required to ensure adequate operation of ponds | Complete |
| 3.1.10 | Plant Replacement Program - includes a truck, loader, 3 mowers, roller and footpath scrubber | Complete |
| 3.1.10 | Fleet Replacement Program - includes 5 fleet vehicles and 6 commercial vehicles | Complete |
| 3.1.10 | Stormwater Detention Basin – Waikerie Sporting Precinct - this project is contained in our LTFMP | Carry forward |
| 3.1.10 | Security camera upgrade at both depots - Due to recent break ins and thefts at the depots security cameras are upgraded to provide improved surveillance and security of Council assets. | Complete |
| 3.1.10 | Security camera upgrade at the Pioneer Playground - due to recent vandalism at the playground we are looking to upgrade the security cameras. Current cameras are not adequate | Carry forward |

INNOVATION AND EXCELLENCE

3.1 Organisational Development

| | | |
|--------------|---|----------|
| 5.1.1 | Office renovation - modification to file server room | On-going |
| 5.1.6 | G3 ICT Strategic Plan - implementation of initiatives to improve and enhance Council's ICT delivery | On-going |
| 5.1.6 | BIS labour budgeting - deployment of labour budgeting into Council corporate system | On-going |
| 5.1.6 | Authority CM9 - deployment of records management module (CM9) into Council corporate system | Complete |

STRATEGIC WORKS PROGRAM

CAPITAL WORKS PROGRAM

OUR COMMUNITY

1.2 Community Health

| | | |
|-------|---|----------|
| 1.2.3 | Microchip and de-sex subsidy and education program - continuing Chip Blitz program to assist with new Animal Management Act | Complete |
|-------|---|----------|

OUR ENVIRONMENT

3.1 Assets and Infrastructure

| | | |
|--------|---|----------|
| 3.1.2 | Investigate long term future options for all cemeteries across the district - ensuring we have capacity into the future for cemeteries | On-going |
| 3.1.3 | Investigate opportunities for Multi Use Community Facilities and appropriate Council buildings (offices, libraries and depots) - identifying opportunities for Multi-Use Community facilities in both Loxton and Waikerie that may reduce Council's building stock and depreciation, and increase use of new buildings Also includes review of all Council buildings such as offices, libraries and depots to ensure they adequately serve the community in the future. | On-going |
| 3.1.3 | Seal car park at Loxton Golf Club - contribution towards the sealing of the car park at Loxton Golf Club | N/A |
| 3.1.3 | Remedial works at Rainmoth Gallery - undertake painting and related remedial works at Rainmoth Gallery | On-going |
| 3.1.4 | Houseboat management plan - development of a management plan to provide guidance on future management of mooring sites. | On-going |
| 3.1.6 | CWMS Condition Audit - condition audit commenced in 2016-17 and will be completed in 2018-19. Also \$100,000 funding in capital expenditure | Complete |
| 3.1.10 | Asset revaluations – Land, Buildings and Structures / Community Wastewater Management Scheme's - asset revaluation of these asset classes completed in accordance with Australian Accounting Standards | Complete |

3.4 Environmental Management

| | | |
|-------|---|----------|
| 3.4.5 | Midge Control - continue monitoring program and develop community based environmental strategy. | Complete |
|-------|---|----------|

CARRIED FORWARD PROJECTS

A number of projects were forecast to be incomplete as at 30 June 2018 and were removed from the 2017-18 budget via Council's quarter three budget review. These projects were split between capital and strategic projects in the following tables.

| CAPITAL WORKS PROGRAM | | |
|-------------------------------|--|----------|
| 1.3 Sport and Recreation | | |
| 1.3.1 | Waikerie Walking & Cycling Trail - complete a walking and cycling trail plan. Will involve identifying existing paths/trails, areas where existing paths and trails need improvements, proposed new connection routes to link walking trails as well as street furniture, signage and seating along the walking trails | On-going |
| 1.3.2 | Waikerie Recreation Centre – Toilet Upgrade - toilet upgrade completed. External funding sought from the Office of Sport and Recreation Female Facilities program. Project will only proceed if funding application successful | On-going |
| 1.3.2 | Waikerie Recreation Centre – Electrical Upgrade - electrical upgrade completed. The current peak demand for the Recreation Centre exceeds current provision therefore upgrade is required | On-going |
| 3.1 Assets and Infrastructure | | |
| 3.1.1 | Kerbs, Footpaths & Pram Ramps - replacement of kerbs, footpaths and pram ramps completed. The footpath and kerb renewal program commenced in 2015/2016. | Complete |
| 3.1.3 | Moorook Riverfront Toilet Block - toilet block upgraded | Complete |
| 3.3 Character and Amenity | | |
| 3.3.1 | Electronic Signage Project - electronic signage installed. This project is contingent upon a \$10k contribution being forthcoming from the Loxton Rotary Club | On-going |
| 3.3.1 | Waikerie Desludging Facility | On-going |
| 3.3.1 | Upgrade – Habels Bend - includes landscaping, lawn, irrigation, seating, BBQ shelters, car parking area and improved safety. Carry over 2016/17 year | On-going |
| 3.3.1 | East Terrace Loxton Revitalisation Project - works for 2017/2018 completed. This will include poles for Christmas lights and completion of the southern section of East Terrace. Project commenced in 2015/16 | On-going |
| 3.3.2 | Loxton Town Wharf - capping at wharf removed and replaced with a more suitable surface | On-going |

CARRIED FORWARD PROJECTS

CAPITAL WORKS PROGRAM

3.3 Character and Amenity

| | | |
|-------|--|----------|
| 3.3.2 | Milich Landing Boat Ramp - carry over from 2016/17 | Complete |
| 3.3.2 | Rilli Reserve Pontoon - carry over from 2016/17 | Complete |
| 3.3.2 | Moorook Riverfront Shelter | Complete |

STRATEGIC PROJECTS

1.2 Community Health

| | | |
|-------|---|----------|
| 1.2.3 | Develop a new Animal Management Plan - plan developed and adopted | On-going |
| 1.2.3 | Library be connected project | Complete |
| 1.2.3 | Loxton visitor information centre flooring | Complete |

3.3 Character and Amenity

| | | |
|-------|---|----------|
| 3.3.2 | Waikerie Riverfront Master Plan - Master Plan completed. It should be noted this is a carryover project from 2016/2017 (\$30k). We have sought external funding to assist with creating the plan. Once it is known if the funding application is successful or not then we will commence the project | On-going |
| 3.3.2 | Waikerie Active Ageing Strategy | On-going |

4.5 Service Delivery – LW Service

| | | |
|-------|---|----------|
| 4.3.4 | Record Management initiative to scan Development Applications from the last 10 years - scanning completed This project will improve our ability to source old Development Application documents and save administrative time and resources | On-going |
|-------|---|----------|

COUNCIL FINANCIAL PERFORMANCE

Council set the target of achieving an operating surplus of \$182,000 within its 2018-19 budget. An operating surplus result demonstrates that Council is delivering the required services without creating a burden on future generations.

In June 2019 the Federal Government paid to Council an advanced amount of supplementary local road funding of \$734,000. This amount represents two years of grant payments that would otherwise have been payable

in 2019-20 and 2020-21. In accordance with AASB 1004 this brought forward payment has been recognised on receipt, in advance of the two years of allocation.

From 1 July 2018, Council adopted Australian Accounting Standard 140 (AASB 140) – Investment Property. Investment properties represent retirement village accommodation comprising 100 self contained units held to earn rentals and capital appreciation. In accordance with AASB 140 investment properties have been independently valued. A revaluation movement of \$3,886,000 has been recognised as investment income.

In 2018-19 Council's underlying

operating result (adjusted to take into account the above anomalies) was better than anticipated at \$1,326,000.

Council understands it cannot simply increase revenue in order to achieve set targets. It is for this reason that continuous improvement strategies have been and are continuing to be employed ensuring that service level delivery is comprehensively reviewed. Council is also reviewing its asset portfolio so as to identify opportunities to reduce the financial impact on its operating position and strengthen financial sustainability. In addition to these strategies Council has concentrated effort in regional collaboration and achieving cost savings through the Riverland G3 Alliance.

OPERATING SURPLUS

| YEAR | RESULT SURPLUS |
|--|----------------------------|
| 2018-19 Adopted Budget | \$182,000 |
| 2018-19 Long Term Financial Management Plan Target | \$324,000 |
| 2018-19 Financial Result | \$5,946,000 ⁽¹⁾ |
| 2018-19 adjusted Financial Result | \$1,326,000 |

OPERATING SURPLUS RATIO

| YEAR | RESULT STATUS |
|--|---------------|
| 2018-19 Adopted Budget | 1.4% |
| 2018-19 Long Term Financial Management Plan Target | 2.5% |
| 2018-19 Financial Result | 22.3% |
| 2018-19 adjusted Financial Result | 6.0% |

⁽¹⁾ an advance payment of supplementary local road funding (above Council's adopted budget) of \$734,000 was received in 2018-19. A change of accounting policy resulted in an revaluation increment of \$3.886 million being recognised as investment income.

RATING AND VALUATION SUMMARY

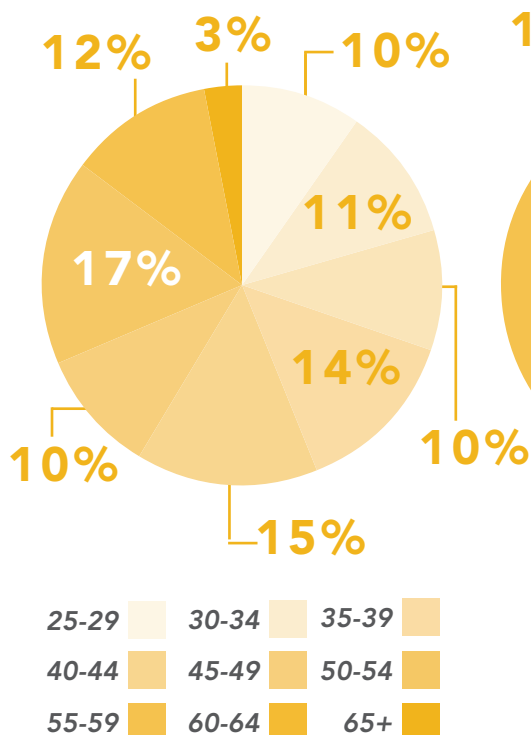
| RATING COMPONENT | | 2017-18 | 2018-19 |
|------------------|------------------------------|-----------------|-----------------|
| 1 | FIXED CHARGE | \$300 | \$325 |
| | Amount Total Collection | \$2,057,700 | \$2,236,650 |
| | % of Total Rates | 21.1% | 22.3% |
| 2 | DIFFERENTIAL RATES | | |
| | 1. In Town | \$2,395,194 | \$2,390,513 |
| | 2. Out of Town | \$5,298,849 | \$5,413,593 |
| 3 | VALUATION | | |
| | Rateable Land | \$1,823,467,271 | \$1,875,778,193 |
| | Non Rateable Land | \$47,564,509 | \$47,728,807 |
| | All Land | \$1,871,031,780 | \$1,923,507,000 |
| 4 | SEPARATE RATE | | |
| | Catchment Board Contribution | n/a | n/a |
| | Catchment/NRM Levy | \$448,653 | \$449,201 |

| VALUATION COMPARISON | | 2017-18 | | | 2018-19 | | |
|----------------------|--------------------|------------|---------------------|------------|------------|---------------------|------------|
| | | PROPERTIES | ASSESSED VALUE (\$) | % INCREASE | PROPERTIES | ASSESSED VALUE (\$) | % INCREASE |
| 1 | Residential | 4211 | 890,832,400 | 1.78 | 4523 | 902,571,048 | 1.32 |
| 2 | Commercial | 275 | 94,974,820 | 1.64 | 385 | 101,129,081 | 6.48 |
| 3 | Industry | 97 | 27,653,400 | -0.75 | 96 | 28,659,376 | 3.64 |
| 4 | Primary Production | 2162 | 767,020,400 | 3.76 | 2145 | 784,296,478 | 2.25 |
| 5 | Vacant Land | 888 | 41,090,620 | -3.20 | 611 | 41,347,023 | 0.62 |
| 6 | Other | 782 | 49,460,140 | 0.26 | 237 | 17,775,187 | -64.06 |
| TOTALS | | 8387 | 1,827,520,580 | 4.23 | 7997 | 1,875,778,193 | 2.64 |

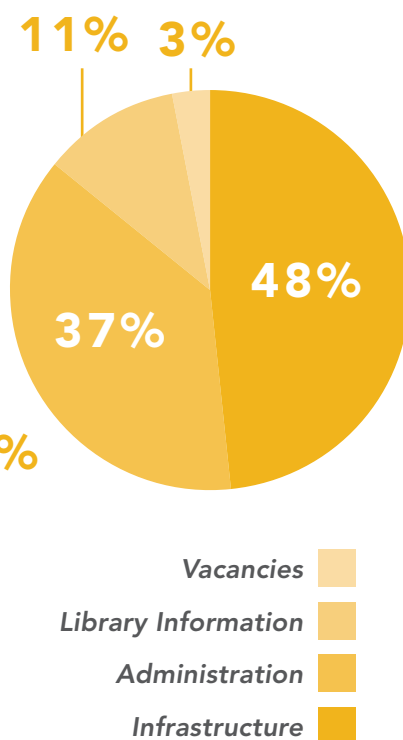
HUMAN RESOURCE MANAGEMENT

The District Council of Loxton Waikerie is one of the major employers in the Council district. At 30 June 2019 Council employed 94 staff equalling 78.8 full time equivalent positions (or 81.8 full time equivalent positions including 3 vacancies not yet filled).

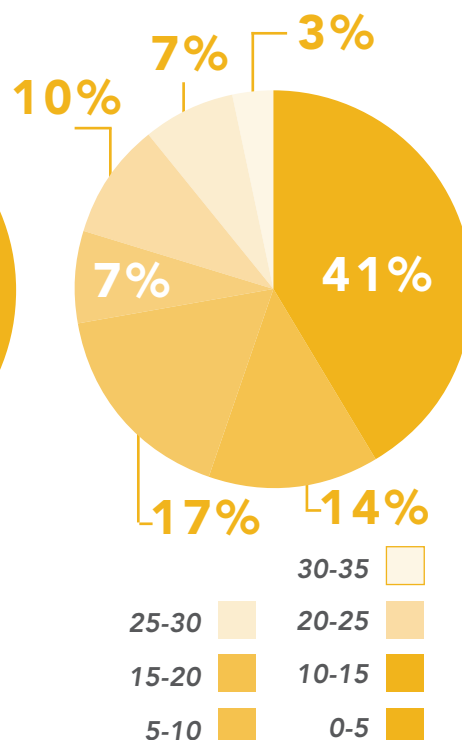
EMPLOYEE AGE PROFILE



HEAD COUNT BY



YEARS OF SERVICE



Council and employees successfully negotiated the Australian Workers Union Enterprise Bargaining Agreement No.12 during the reporting year. This new agreement will be for a term of 3 years which will commence from 1 July 2019 to 30 June 2022.

The Australian Services Union Enterprise Bargaining Agreement No. 9 will end on 30 June 2020 therefore Council will commence negotiations with employees early in 2020.

These agreements vary the wage and conditions of the Local Government Employees

Award and the South Australian Municipal Salaried Officers Award to be organisation specific.

EMPLOYEE ASSISTANCE PROGRAM

Council's Employee Assistance Program (EAP) has been very successful again this financial year with more accessing the program. The purpose of the program is to provide confidential proactive support to workers, councilors and their immediate family who are having difficulties (personal or work-related).

EQUAL EMPLOYMENT OPPORTUNITY

The District Council of Loxton Waikerie is committed to a policy of equal opportunity in employment. The Council accepts that it has a responsibility to create an environment free from discrimination, and to ensure that the principle of merit operates unhindered by regard to irrelevant criteria. To this end the Council has acted to ensure that its structure and processes are free from direct or indirect discrimination on the grounds of sex, marital status or pregnancy, race, age, sexual orientation, gender history, religious or political beliefs, impairment, family responsibility or family status.

HUMAN RESOURCE MANAGEMENT

SIGNIFICANT RETIREMENTS/RESIGNATIONS

| | | |
|---|--|--|
| KAREN WETHERALL 34+ years Governance Officer | GILLIAN MALONE 9+ years Coordinator Loxton VIC | SHIRLEY GIBBS 6+ years Village Assistant |
| STEVEN MILLER 28+ years Parks and Gardens Loxton | LORRAINE MOWBRAY 9+ years Coordinator Loxton VIC | TIMOTHY TOL 5+ years Director of Infrastructure |
| LAURIE JOLLY 22+ years Parks and Gardens Loxton | MARTIN HOWELL 9+ years Parks and Gardens Waikerie | Seven of the above employees have retired whilst the other four have gained employment elsewhere. On behalf of Council and our Community we wish them the very best for the future. |
| NORMA RAY 15+ years Village Assistant | JANINE BURGESS 8+ years Village Assistant | |
| GRAHAM MACINNES 14+ years Development Officer - Planning | | |

WORK, HEALTH AND SAFETY

Health and Wellbeing

Council is committed to maintaining and improving the health and wellbeing of its workforce. As part of this commitment, Council participated in the Local Government Association Workers' Compensation Scheme's (LGAWCS) Healthy Lifestyle Program and continues to provide screenings and preventative programs. Information sessions are also made available to employees on a continuing basis and have covered the following:

- Healthy Lifestyle Program - Health Assessments
- Ageing Workforce Program, including stretching in the workplace
- Skin Cancer Screenings
- Hearing Assessments
- Flu Vaccinations.

There has been further progress in the activities and resources to maximise worker safety and wellbeing and to maintain legal compliance by:

- Work Health and Safety Implementation Plan
- Continual improvement of Council's Contractor Management processes
- Documentation improvement in Hazard Management and use of hazardous chemicals.
- Further development of various document registers.

The Strategic Plan for Work Health and Safety requires Council, as an exempt employer, to set its own Work Health and Safety objectives in accordance with Return to Work Performance Standards for Self Insurers (PSSI) and to integrate Work Health and Safety into the organisation's Strategic Management Plan.

Council continues to increase workplace efficiency by:

- Maintaining low incident rates
- Improving compliance with Work Health and Safety by improving Council's systems
- Assessing and maintaining a high level of safety for Employees, Contractors and Volunteers
- Participating in programs offered to assist Council in the improvement of Council's systems and practices
- Working closely with the Regional Risk Coordinator to improve Council's systems
- Conducting workplace inspections on a regular basis.
- Maintaining updated document registers

WORK, HEALTH AND SAFETY

WHS and Risk Committee

Council's Work Health Safety and Risk Committee comprises equal representation of management and employees. The Work Health Safety and Risk Committee meets quarterly to address work health and safety issues. Together with the Regional Risk Coordinator, the committee has an ongoing commitment to Work Health and Safety to achieve the best policies, procedures and practices for the safety of all employees, contractors and volunteers.

Objective Appraisal

Under the requirements of the Performance Standards for Self Insurers (PSSI) administered by Return to Work SA, Local Government Association Workers Compensation Scheme conducted an Objective Appraisal of Council to measure its conformance against the standards. Based on the outcome of this audit and the subsequent action plans developed and implemented the Council achieved a 94% rebate.

WHS and Return to Work

Continuous improvement underpins Council's approach to all its activities. The Work Health Safety and Injury Management Plan (containing specific WHS programs) ensures Council can identify key deficiency areas and measure the success of systematic targets designed to improve performance. Key areas of focus for 2018-19 were:

- Plant Procedure Review

- WHS KPI Action Plan
- Improving the WHS Management System – Skytrust.

RISK MANAGEMENT

Business Continuity Plan

Council's Business Continuity Management Plan is reviewed annually to ensure the organisational capabilities support the continued achievements of critical business objectives in the face of uncertainty. This outlines the technical infrastructure, key responsibilities and processes that are required to enable Council to respond and recover from a business disruption.

Training and Development

All new staff are required to participate in a general induction process to ensure they are aware of Council policies, procedures and systems. These include:

- Corporate Induction
- Work Health and Safety Induction.

In addition, staff are required to attend a number of training and awareness programs applicable to their position including:

- Workplace Health and Safety
- Due Diligence
- ICAC Training for Public Officers
- Code of Conduct for Employees

- Bullying, Discrimination and Sexual Harassment
- Child Mandatory Reporting.

A number of Work Health and Safety training programs were also attended by staff. These included:

- Accident, Incident and Investigation
- Rehabilitation and Return to Work
- First Aid
- Workzone Traffic Management
- Emergency Warden Training
- Health and Safety Representative Course
- White Card Construction Training
- Asbestos Awareness and Handling
- Chemcert.



INFRASTRUCTURE STATEMENT

ROAD CONSTRUCTION AND MAINTENANCE

RE-SHEETING

Council has a total road network of 2,235kms to maintain.

Council maintains approximately 40km of unsealed roads. Each year a

number of roads identified from the Asset Management Plan are re-sheeted whereby the crushed rock which has been lost over the years of use due to vehicle traffic is replaced. This year Council updated the following unsealed roads:

- Pontt Road
- Schultz Road
- Heinrich Road
- Nitschke Road
- Taplan Road
- Hondow Road
- Rollbusch Road
- Wormald Road

ROAD SEALING

Council spent a total of \$350,000 in 2018-19 to reseal Devlins Pound Road and Martha Street Carpark.

Council again decided that during 2018-19 it would commit to sealing some unsealed roads and carparks due to influencing

factors such as vehicle use, number of dwellings on that road and if sealing would attract more vehicles to that section of road. The biggest factor that determines the sealing of an unsealed road should be the cost of future works to maintain the road or roads in a suitable condition,

over and above what would be required of a standard unsealed road. Roads and carparks that were upgraded to a sealed surface with the aid of the Drought Communities Program were:

- Habels Bend (Caravan Park) Road
- Waikerie Silo Carpark.

LOXTON EAST TERRACE HISTORY BOARDS

The aim of the history board project was to communicate the history and formative years of Loxton and district to become an added attraction in the main street precinct.

The 22 double sided boards covering 12 themes (First Australians, Farming, River Murray, Transport, East Terrace, Medical, Education, Sport, Community, Solider Settlement, WW1, WW2) display the life of Loxton and district. Depicted in images, this permanent display

is easily accessible via a paved walkway. The boards are located between the roundabout and Library and the lower section between the rotunda and the Loxton Hotel.

The history boards were opened 9 May 2019 by Mayor Stasinowsky as part of History Month.



LOXTON RECREATION COMPLEX

Planning, development and construction of the Loxton Recreation Complex Project continued through 2018-19. Council was awarded various grants from the Federal and State Governments for the project totaling \$6.354 million with the remainder being funded by Council.



The Project includes:

- Demolition of the existing recreation centre, outdoor netball / basketball courts, disused tennis courts, football change rooms, residential dwelling, outbuildings and trees.
- Construction of:
 1. A stadium incorporating two indoor multi use courts, meeting rooms, café facility,

tiered indoor seating, multi purpose change rooms to service the stadium and outdoor playing areas and a mezzanine level function area that connects to the existing grandstand covered by a new canopy roof structure (stage 1 of the Project does not include a fit out of the mezzanine floor but does make provision for the installation of services.

2. Outdoor multi use netball/ basketball/ tennis courts, carparks and associated landscaping.

Plans for the project were developed and adopted by Council. An early works package was awarded to Kregar Building for demolition of the existing recreation centre and clearing of the site. Demolition was completed in January 2019.

The main works contract for the new building, outdoor courts, carpark and associated landscaping was tendered and the contract was awarded to Badge Constructions in February 2019. Construction is continuing and project is expected to be completed early 2020.

MOOROOK RIVERFRONT TOILET BLOCK



Council demolished and installed a new toilet block at the ever popular Moorook Riverfront. The toilet block is situated so that it can service locals, tourist and those passing through the town.

WAIKERIE CBD REVITALISATION PROJECT

The Waikerie Mitre 10 car park upgrade was completed in 2017-18 and marked the start of a progressive upgrade of public infrastructure to revitalise the business district in Waikerie.

Resealing of the road verge along Ian Oliver Drive adjacent Nippy's and Waikerie Silo art was undertaken in 2018-19.

Council received confirmation for the undergrounding of powerlines on Peake Terrace through Power Line Environment Committee which was a key aspect of the Waikerie CBD Revitalisation Project. Council allocated \$417,000 towards the total estimated project cost of \$1,300,000. South Australian Power Networks (SAPN) will project manage this aspect of the project, works are expected to commence early in 2019-20.

A key objective of the Waikerie CBD Revitalisation Project was to create a link between

the riverfront and CBD. Council allocated \$600,000 together with \$600,000 State Government funding to undertake works on Peake Terrace, Waikerie. The scope of works is to be undertaken following completion of the PLEC works in the second half of 2019-20 and includes the following key elements:

- Improved riverfront entry with limestone wall, signage and planting
- Improved stormwater and new planting
- New central median with tree planting
- Widened verge, new footpath and street trees

- Improved pedestrian crossing points
- Improved median and new street trees
- Local native planning and sculpture log seat
- Improved crossing and paved threshold
- Improved planting surrounding roundabout
- Improved entry into McCoy Street with raised planters and flowering trees
- Feature signage markers.

In addition to Councils work on Peake Terrace, Council has received confirmation for the undergrounding of powerlines on Peake Terrace through Power Line Environment Committee. Council has allocated \$417,000 towards the total estimated project cost of \$1,300,000. South Australian Power Networks (SAPN) will project manage this aspect of the project.

MILICH LANDING AND RILLI RESERVE BOAT RAMP UPGRADES

Council was successful in receiving funding from the South Australian Boating Facility Advisory Committee (SABFAC) to upgrade the launching and retrieval facilities at Milich Landing and install a floating pontoon at Rilli Reserve.

The aim of the project was to supply high quality launching and retrieval facilities, designed to promote safe and practical use. The scope of the project also extended to improving traffic management issues by constructing designated car parking facilities, focusing on a more formalised parking arrangement and clearways for the boat ramp.

MILICH LANDING AND RILLI RESERVE BOAT RAMP UPGRADES

The scope of the projects included:

Rilli Reserve Boat Ramp

- *Installation of a straight out floating pontoon.*

Milich Landing Boat Ramp

- *Remove and replace existing concrete boat ramp*
- *Installation of a straight out floating pontoon*
- *Construct an all weather sealed car, car and trailer and larger vehicle parking facility*
- *Line marking*
- *Installation of solar lighting to provide 24 hour access.*



WAIKERIE SILO CARPARK



Waikerie Silo now has a 2000m² parking facility for over 40 vehicles plus long vehicle parking.

The carpark is freshly paved with rubble, and sealed with a 14/7mm sprayseal, linemarked for angle parking as well as long vehicle parking, complete with direction traffic flow arrows.

DROUGHT FUNDING PROJECTS

Council was lucky enough to secure funding from the Drought Communities Program to be expended by the end of 2018-19 on various projects in the district.

2018-19 was busier than previous years for the Infrastructure Department, having to complete the drought funding projects along with its normal operating and capital works program.

The purpose of the funding was to deliver benefits in Council areas, by supporting investment in local infrastructure initiatives. Funding was targeted at infrastructure projects that provide employment for people whose work opportunities have been impacted by drought; stimulate local community spending; use local resources, businesses and suppliers; and/or provide a long-lasting benefit to communities and the agricultural industries on which they depend.



WASTE MANAGEMENT

The table below shows the total tonnage of waste transported to the Riverland Resource Recovery Facility in Monash from 1 July 2018 to 30 June 2019.

| Material Type | No. of transactions | Lifts | Tonnes |
|--------------------------|---------------------|----------------|-----------------|
| Kerbside putrescible | 387 | 22,0778 | 2,231.42 |
| Kerbside recyclables | 190 | 95,402 | 840.68 |
| Council transfer station | 103 | | 535.04 |
| Organics | | 31,177 | 539.70 |
| Mattresses and cylinders | 22 | | 1.70 |
| Mixed waste | 1 | | 4.58 |
| Tyres | 4 | | 0.09 |
| Totals | 707 | 347,357 | 4,153.21 |

WASTE MANAGEMENT

From 1 July 2018 to 30 June 2019, a total of 4,153.21 tonnes of waste entered the Riverland Resource Recovery Facility, 66.8% of this was sent to landfill, representing a diversion from landfill of 33.2%. This includes recyclables that have been stockpiled on site for further processing.

Council has continued to face difficulties with regards to contamination of kerbside green waste. The collection trucks are fitted with cameras to assist with the screening of green waste and Council has suspended green waste collection for

some residents who continue to contaminate their collection.

The green waste is stock piled at the Waste Transfer Station before it is mulched to be either used in parks and gardens or composted to be used as a capping over the old landfill site. Ensuring that only acceptable green waste is placed in the green bin is imperative to the quality of mulch created from the collections. Council has undertaken industrial mulching of the green waste once contaminants were removed by staff.





ENVIRONMENT STATEMENT

ENVIRONMENTAL HEALTH

The Environmental Health section of Council continued to provide a broad range of public and environmental health services in 2018-19 to address aspects of the natural and built environment that may affect the health and wellbeing of the community.

Key functions and responsibilities include education, monitoring and regulatory management of food safety and surveillance, notifiable disease investigation, mosquito and vector surveillance, wastewater system approvals, Legionella control, public swimming pool safety and other public health risk activities.

KEY ACHIEVEMENTS

Food Safety

- There were over 280 permanent, mobile and temporary food businesses registered in the Loxton Waikerie Council area in 2018-19. The focus of the Environmental Health section during the year was food safety education of food handlers. Free food handler training through TAFE SA was offered to all food businesses in the Council area with sessions well attended in Loxton and Waikerie. This was an initiative undertaken in collaboration between all three Riverland Councils.
- Council continued to work with new food businesses, providing assistance and advice with construction and fit out of food premises and mandatory notification. A total of 23 new food businesses commenced within the year, ranging from cafes, home kitchens and mobile food vans.

Swimming Pool Operation and Management

- There are 11 swimming pools and one hydrotherapy pool within the Council area that are monitored by staff for public health compliance. During the summer period public swimming pools water quality was tested to ensure the essential requirements to maintain balanced water chemistry were met to protect public safety.

Mosquito Surveillance and Control

- Mosquito larval and adult catch sites were monitored during the mosquito breeding season by the University of South Australia (SA) Mosquito Research Laboratory. Eleven sites were monitored during the season in the townships of Loxton, Waikerie, Moorook and Kingston-on-Murray for mosquitoes that are carriers for arboviruses, such as Ross River Virus. The University of SA summarised that mosquito numbers were very low for the season due to dry conditions and low rainfall. The majority of larvae sites also remained dry for the season.
- Complaints received at Council regarding mosquito and midge nuisance were low, however community concerns still continued at Thiele's Flat

where natural groundwater sheeting is causing permanent inundation and muddy environments on the floodplain. Permanent bait stations were established at this site as a control measure. A midge surveillance program was conducted by Council staff from October 2018 to February 2019 at four residential properties in Loxton to remain informed regarding abundance and diversity of midge species.

Legionella Control

- Council has nine high risk manufactured water systems (HRMWS) within the area that are regulated for the control of Legionella under the Public Health Act and Regulations. During 2018-19 all premises with a HRMWS were registered, inspected and tested to ensure compliance with the legislation.

Septic Tank Maintenance

- Council continued to provide a septic tank pump-out service as part of the routine operation and maintenance of the Community Wastewater Management System (CWMS) for properties within the townships of Loxton, Waikerie, Moorook and Kingston-on-Murray. At the end of 2018-19 approximately 550 septic tanks were desludged by Council's contractors.
- Communication continued with property owners to highlight the importance of septic tank maintenance.

ENVIRONMENTAL HEALTH

This included factsheets distributed on locating septic tank lids and rising to ground level, and the problems associated with flushing wipes. Follow up letters were issued by Council to property owners who were required to replace their septic tank, or undertake repairs and maintenance to ensure the protection of public and environmental health.

Functions of the Environmental Health Section

Council's public and environmental health functions

are coordinated and undertaken by the Environmental Health Officer (EHO). Functions are administered by the EHO in accordance with the provisions of the Food Act 2001; Public Health Act 2011 and associated Regulations, Codes and Guidelines. The type of functions administered under the legislation includes:

- Food safety
- Infectious disease investigations
- School immunisation programs
- Legionella control
- Hoarding and squalor premises
- Public swimming pool safety
- Mosquito surveillance and control
- Hairdresser and beauty salon inspections
- Wastewater systems management
- Public health education, promotion and planning
- General public health risk activities.

Operational statistics reflecting core environmental health activities undertaken during 2018-19 include:

ENVIRONMENTAL HEALTH ACTIVITIES

| | |
|--|----|
| Routine food business inspections | 4 |
| Routine food audits of premises that service vulnerable people | 5 |
| Food related complaints | 1 |
| Routine public swimming pool inspections | 4 |
| Public swimming pool investigations | 2 |
| Infectious disease investigations | 3 |
| Air pollution / odour / air quality / dust / noise complaints | 18 |
| Wastewater system applications | 76 |
| Onsite plumbing inspections | 20 |
| Discharge of waste investigations | 14 |
| Septic tank, aerobic tank and onsite wastewater system enquiries | 38 |
| Mosquito related investigations | 1 |
| High risk manufactured water system registered and inspected | 9 |
| Legionella investigation | 1 |
| Hoarding and squalor complaint investigations | 1 |
| General health complaints | 4 |

PLANNING

Development Plan assessment involves the assessment of development applications against the relevant objectives and principles of the Loxton Waikerie Development Plan, to determine the appropriateness or otherwise of a development and land use upon a particular site.

The majority of applications processed by Council under the Development Act 1993 for the reporting period were 'consent' applications which do not involve public notification and are dealt with by Council staff using delegated authority granted to them by Council.

Other applications considered as Category 2 or 3 forms of development pursuant to the Act required public notification procedures to be followed. Similarly, those forms of development classed as non-complying followed the public notification process.

Riverland Regional Assessment Panel

Following the gazettal of the initial parts of the Planning Development and Infrastructure Act 2016, the Riverland Regional Assessment Panel (RAP) commenced operations on 1 October 2017. The members were appointed by the Minister for Planning for two years.

The RAP is charged with the responsibility of considering development applications on behalf of Council in circumstances where the nature of development is deemed non-complying, where a particular proposal generates significant public interest through the public notification process or where deemed desirable by Council staff. During 2018-19, the RAP met on six occasions and considered 11 development applications on behalf of Council.

The Panel is chaired by Independent Member, Mr Bruce Ballantyne, and consists of independent members Messrs Geoff Parsons, Jake McVicar and Ms Julie Lewis. Each of the independent members has vast experience in urban and regional planning, and an excellent level of expertise to support the knowledge of planning staff in the three Councils.

Mrs Rhonda Centofanti (Berri Barmera Council) represented the Councils until 31 December 2018, and Mr Trevor Norton of Loxton Waikerie succeeded Mrs Centofanti on 1 January 2019. The Council representative role is shared on a rotational basis between the three Councils.

The RAP at the predecessor Panels has operated well in the time since the inception of Independent Panels in January 2010. The experience and knowledge of the members has also ensured that the RAP operates in a consistent, professional and

independent manner.

The administration and responsibility of compiling agendas, minutes and holding the meetings is shared between the three Riverland Councils. Panel meetings are scheduled for the third Thursday of the month and begin at 1.30pm. Berri Barmera Council acted as the host from July to December 2018. The Minister appointed Mr Myles Somers (Berri Barmera Council) as the Assessment Manager, also for the period to December 2018. Council's Manager Environmental Services was appointed as the Assessment Manager for the period from 1 January 2019 to 31 December 2019, and was responsible for the operations of the Panel during this time.

Environment Resources and Development Court Appeal Proceedings

In certain circumstances, rights of appeal exist for applicants and representors in respect of Council decisions on Development Applications. Those appeals are lodged with the Environment, Resources and Development Court. No appeals were made to the Court during the reporting period.

PLANNING

Strategic Planning and Development

Development Plans are an instrument of the Minister for Planning, and laws they refer to are under State Government control. The Department

of Planning Transport and Infrastructure (DPTI) commenced work with focus groups to develop the Planning and Design Code as part of the implementation of the Planning Development and Infrastructure Act 2016 during the 2017-

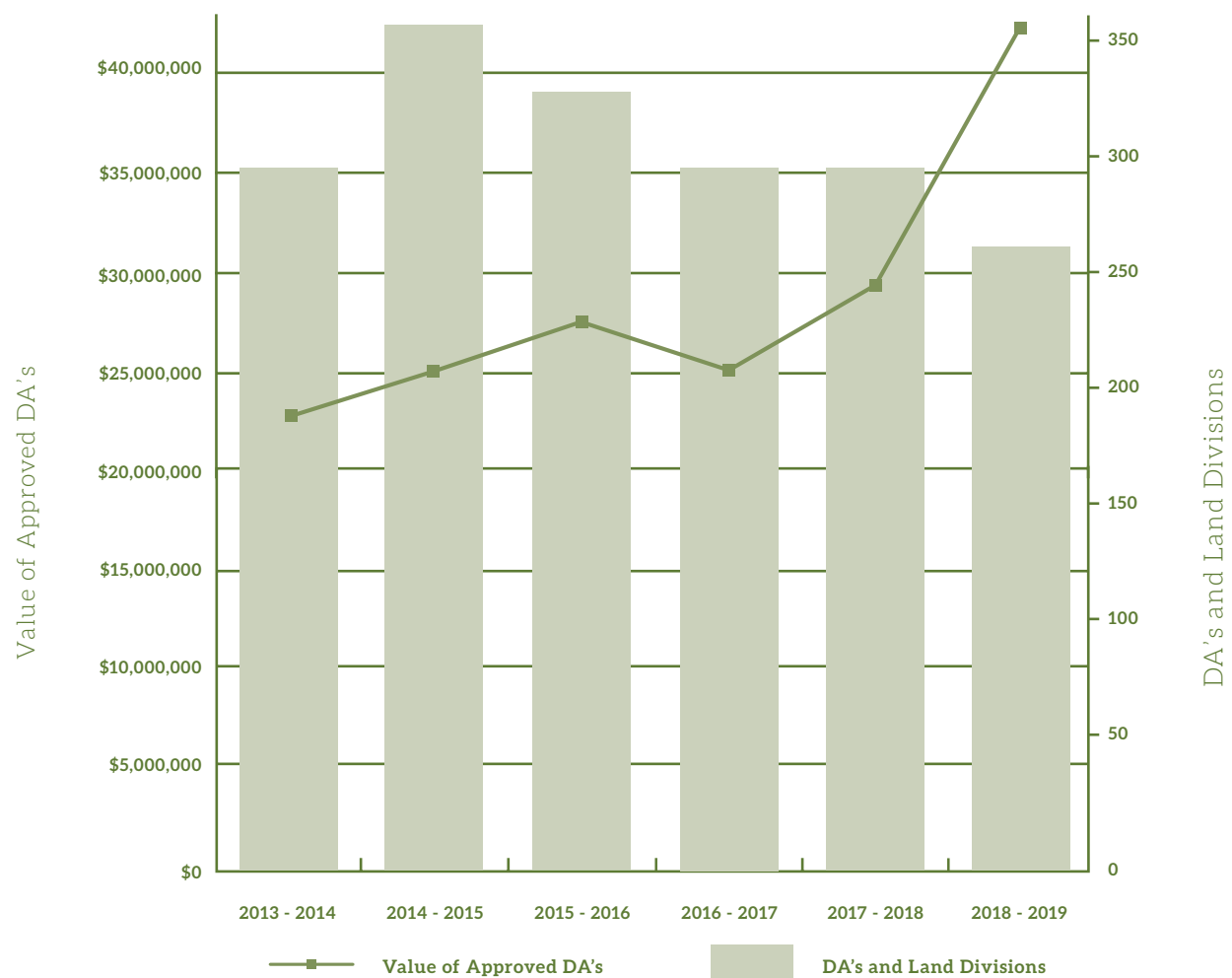
18 year, and collaborative work continued in the 2018-19 year. During 2019-20, the Government will commence consultation and implement the Code, which is expected to commence operations on 1 April 2020.

DEVELOPMENT APPLICATION TREND

Generally when development applications are lodged with adequate documents, approvals have been issued well within statutory timeframes. Council will continue to review its

assessment process and strive to reduce turn around times for applications. Applicants are encouraged to provide required documentation at the time of lodgement to assist in the approval process.

Council staff continue to work closely with applicants and owners to provide timely and accurate advice to facilitate development outcomes for our community.



**while the overall numbers of Development Applications were down on previous years, the value of development per development application is higher.*

DEVELOPMENT APPROVALS

| DEVELOPMENT APPROVALS | | | | | | | | |
|-----------------------|---------------|---------------------|------------------------|-----------------------------|-------------|----------------|-----------|---------------------|
| Month | New Dwellings | Dwelling Extensions | Commercial/ Industrial | Commercial/ Industrial Ext. | Garages etc | Land Divisions | Septics | Development Cost \$ |
| Jul-18 | 4 | - | 5 | 1 | 15 | 3 | 8 | 2,388,252 |
| Aug-18 | 7 | - | 2 | 1 | 13 | | 7 | 1,863,901 |
| Sep-18 | 2 | 2 | 2 | - | 12 | | 3 | 2,698,886 |
| Oct-18 | 2 | 2 | 3 | 1 | 7 | | 5 | 3,809,976 |
| Nov-18 | 1 | 3 | 2 | 2 | 15 | | 3 | 576,607 |
| Dec-18 | 1 | 2 | 1 | 2 | 8 | 2 | | 2,223,336 |
| Jan-19 | 4 | 2 | 4 | 2 | 17 | | 7 | 8,990,091 |
| Feb-19 | 3 | - | 2 | - | 17 | 1 | 6 | 1,741,534 |
| Mar-19 | 4 | - | 3 | 3 | 17 | 1 | 8 | 1,278,074 |
| Apr-19 | 3 | 1 | 1 | 1 | 13 | 2 | 14 | 2,423,159 |
| May-19 | - | 2 | 2 | 2 | 6 | 3 | 3 | 5,354,170 |
| Jun-19 | 3 | 1 | 3 | 1 | 16 | 1 | 5 | 12,793,506 |
| TOTAL | 34 | 15 | 30 | 16 | 156 | 13 | 69 | 46,141,492 |

Total applications approved in each category during 2018-19.

BUILDING

Council's building surveyors perform the role of assessing development applications for compliance with the National Construction Code of Australia, the Development Act 1993 and the Development Regulations 2008.

Assessments are interesting and can be challenging; the structural components assessed include footing design for the soil conditions, tie-down requirements for the design wind speed, structural steel work, timber and steel roof trusses, traditional timber framed roof, timber and steel wall framing, brickwork and other similar type workload.

Once the design and specifications of the proposed development has been assessed for compliance with the code

and relevant standards, the building surveyor issues Building Rules Consent on Council's behalf.

Inspections are also undertaken of work in progress in accordance with Council's Building Inspection Policy and may involve reviewing work on dwellings, dwelling additions, carports, verandahs, sheds, swimming pools and safety barriers, retaining walls, commercial and industrial buildings.

REGIONAL BUILDING FIRE SAFETY COMMITTEE

Local Government plays an important role in protecting the ongoing safety of building occupiers and users via the provisions of the Development Act 1993, which provides that Council must have a Building Fire Safety Committee.

A Regional Building Fire Safety Committee was formed and has operated for the three Riverland Councils for a number of years, an important component of the three Council's on-going collaboration. The committee includes an independent building surveyor as Presiding

Member, a Building Surveyor from each Council, and officers from the Metropolitan Fire Service and Country Fire Service.

The committee is charged with the responsibility for all matters arising under section 71 of the Development Act 1993 and has the powers to investigate whether building owners are maintaining proper levels of fire safety in their buildings for the protection of all occupiers and users of public buildings.

The committee meets on a quarterly basis to undertake inspections of commercial or accommodation premises to determine the adequacy of fire safety for occupants. The committee assesses items

such as fire safety equipment (extinguishers, hose reels etc), exits (suitable door hardware allowing a person to escape without requiring keys, suitable numbers, location and path of travel to exits), smoke alarms and smoke detectors.

Following the inspections, the committee forwards a list of matters that require rectification and requests a response from the owner that details a timeframe or program of works. The committee is aware that current budgets may not allow for completion of work immediately and allows for work to be scheduled and completed in stages where appropriate, without risk to safety, to assist with any financial concerns.

GENERAL INSPECTOR DIVISION

Animal Management

Council has a plan prepared in accordance with the provisions of the Dog and Cat Management Act 1995. Council commenced its review of the Animal Management Plan in 2017-18, and conducted public consultation in 2018-19.

The Plan identifies strategies and actions to implement the mission, aims and objectives for the management of dogs, cats and other animals within the district. It contains recommendations for a wide range of actions to be undertaken by the Council over

a five year period and will be reviewed in 2019-20.

Council is responsible for the management of dogs within the district pursuant to the Act. The objectives of the legislation are to encourage responsible ownership, promote effective management and reduce the public and environmental impact from dogs and cats. Council is the responsible Authority under the Act to receive registrations for dogs.

During the reporting year, Council received 2,767 individual dog registrations and 96 dog business registrations.

Total dogs registered for the period, including business registrations, was 2,863.

As of 1 July 2018, dog registrations are managed through the new state wide database, Dogs and Cats Online (DACO). This allows owners to register, renew and keep their details up to date at any time, online. Cat owners are also encouraged to register their cats at no cost, to allow Council to return identified cats to their owners.

Microchipping for all dogs and cats became mandatory on 1 July 2018. Due to the high

GENERAL INSPECTOR DIVISION

Dog Control Statistics 2018-19

| | |
|---------------------------------------|-----|
| Expiations issued | 36 |
| Wandering at large | 131 |
| Impounded | 66 |
| Impounded and returned to owners | 48 |
| Returned to owner prior to impounding | 40 |
| Barking complaints | 9 |
| Attack - Person | 5 |
| Attack - Animal | 12 |
| Harass - Person | 4 |
| Harass - Animal | 6 |

number of non-microchipped dogs and cats, Council held Chipblitz days in Loxton and Waikerie to allow owners to have their dogs and cats microchipped at a reduced rate. Council will continue holding Chipblitz days in the future.

Whilst Council has not determined to introduce cat management controls at this time, cat traps are available for hire by residents to assist in the removal of stray or feral cats, to lessen their impact on the environment and the community.

Fire Prevention

The *Fire and Emergency Services Act 2005* stipulates that each rural Council must appoint a Fire Prevention Officer for its area. The role of Council's Fire Prevention Officers includes the monitoring of residential areas to ensure landowners take reasonable steps to protect property from fire. Inspections of residential areas leading up to and during the fire danger season are carried out to assess compliance.

Section 105F notices are issued pursuant to the Act, requiring landowners to attend to maintenance of land to reduce the risk of fire. Council also has the responsibility to ensure that reserves which come under its care and control are maintained to good bushfire prevention standards.

Fire Prevention Statistics 2018-19

| | |
|-----------------------------|-----|
| Section 105F Notices issued | 146 |
| Council action required | 0 |
| Expiations Issued | 0 |

Council's Fire Prevention Officer is also responsible for the issuing of permits and monitoring compliance, pursuant to the Act, for the common agricultural purpose of burning off stubble to lessen weed and pest infestation.

Fire Permit Statistics 2018-19

| | |
|---|----|
| Fire Permits issued | 46 |
| Number of burn offs with Fire Permit | 95 |
| Expiation Notices issues for non compliance | 0 |

GENERAL INSPECTIONS

Parking

Car parking is monitored by Council staff, who have observed that parking in parking regulated areas has been generally complied within the reporting period. A number of car parking cautions were issued during this period, mainly for parking on the footpath, and requirements explained to the offenders. One expiation notice was issued during the year.

Abandoned Vehicles and Litter

Abandoned vehicles have generally been stolen and burnt. Most are recovered by insurance companies or the owner after Council officers make enquiries. Council was required to recover four vehicles during the year.

The commencement of the littering provisions of the Local Nuisance and Litter Control Act 2016 provides guidance for Council in dealing with litter complaints and exercising enforcement functions.



COMMUNITY STATEMENT

2018-19 COMMUNITY EVENTS, FESTIVALS AND PARTNERSHIPS

There are so many great organisations working in our community and Council endeavours to work in partnership with many of these groups to identify and develop programs and activities that meet the social, cultural, creative and recreation needs of our community.

This support is done through direct funding and assistance with event and facility activities or working with our sporting and community organisations to identify State and Federal Government funding opportunities and initiate the grant writing process.

Council's Community Development staff are passionate about assisting

with the coordination and promotion of events and activities that enrich the well-being and inclusion of the whole community. These events and activities are of a wide variety and where possible involve working with other groups to develop partnerships, increase the promotion and help to build the skills of our community.

| TIME | ORGANISATION | MONETARY | OUTCOMES |
|----------|--|----------|--|
| Jul 2018 | Loxcare Partnership | \$5,370 | Formalised a Memorandum of Understanding for the "Agent and Centrelink Access Point Program" between Loxcare Inc and Council. |
| | Loxton School Chaplaincy | \$3,000 | Support was allocated to resourcing, educating and training of the pastoral care workers and students at the Loxton High School, Loxton Primary School, Loxton North Primary School, Kingston Primary School and Moorook Primary School. |
| | Waikerie School Chaplaincy | \$3,000 | Support was allocated to resourcing, educating and training of the pastoral care workers and students at the Waikerie High School, Waikerie Primary School and Ramco Primary School. |
| | Loxton Community Mens Shed | \$4,249 | Formalised a Memorandum of Understanding between Council and the Men's Shed on a range of projects to benefit Loxton. |
| | Waikerie Mens Shed | \$4,249 | Formalised a Memorandum of Understanding between Council and the Men's Shed on a range of projects to benefit Waikerie. |
| | Riverland Youth Theatre | \$6,000 | Supported programs which engage youth throughout the Riverland region in the arts. |
| | Riverland Brass Band | \$1,250 | Supported the group to mentor young people to play/practise instruments and included scheduled performances at Loxton Mardi Gras Carols, ANZAC, Australia Day and Christmas Pageant events. |
| | Foodbank Sponsorship | \$5,000 | Support provided via a council resolution of a 5 year agreement from 2016-21 for relief of food services within the Riverland. |
| | Red Cross Riverland Community Transport Scheme | \$10,000 | Contribution to support the Community Transport Scheme to cover leasing and running costs of vehicles. |
| | Waikerie Christmas Decoration Project | \$10,000 | To illuminate the large 25 metre high Norfolk Pine tree on the corner of Peake Terrace and Goodchild Street in Waikerie in readiness for the 2018 Waikerie Lions Christmas pageant. |

2018-19 COMMUNITY EVENTS, FESTIVALS AND PARTNERSHIPS

| TIME | ORGANISATION | MONETARY | OUTCOMES |
|-------------|--|----------|---|
| Jul 2018 | Waikerie Enduro | \$7,100 | Supported the event through track preparation and restoration after the Australian/South Australian Off Road Championships. |
| | Volunteer Management | \$3,400 | Appreciation event for all Loxton and Waikerie residents who volunteer their time for community and council coordinated programs. |
| | Community Donations | \$1,900 | Provided support to various high schools and primary school presentation awards; Apprentice of the Year event; Loxton Christmas display and the Riverland Primary School Music Festival. |
| | NAIDOC Celebrations | N/A | Waikerie flag raising ceremony was held to acknowledge the Aboriginal and Torres Strait Islander history, culture and achievements and was an opportunity to recognise the contributions that Indigenous Australians make to our country and our society. |
| Aug 2018 | Arts on Terrace | \$8,200 | Supported the 2018 Loxton arts focused community event celebrated in SALA month to create increased economic benefit for local businesses in an off peak period. |
| | Operation Flinders | \$3,300 | Supported the Flinders Rangers Wilderness therapy program providing 10 male students from the Waikerie High School on a leadership and mentoring 8-day trek who have a background of disengagement from education and exhibiting anti-social behaviours. |
| Sep 2018 | Youth Sports and Cultural Sponsorships | \$3,000 | Council committed funds to five recipients for the purpose of providing one-off donations to assist young local individuals to attend State, National or International representative activities. Events included sporting endeavours. |
| Oct 2018 | Waikerie Santa's Cave | \$12,960 | Supported the magical experience of the annual Christmas event in the Waikerie Institute by waiving the facility hire fee. |
| | Loxton Show | \$6,012 | Supported a team of 200 Loxton Show volunteers to present the 99th Annual Loxton Show. |
| | Waikerie Flower Show | \$1,000 | Supported the Waikerie Flower Show event in the Waikerie Institute by contributing to a venue hire fee waiver. |
| | Riverland Wine and Food Festival | \$2,500 | Sponsored the October festival with a courtesy bus service. |
| | Riverland Bridge Congress | \$660 | Supported a new event - 2018 Bridge Congress on Saturday 27 October and Sunday 28 October. |
| | Riverland West Chamber of Commerce Street Festival | \$10,200 | Support the second event held in October 2018 by contributing funding to assist with marketing, road closures and band expenses. |
| Nov 2018 | Loxton Lights Up Festival | \$10,000 | Supported the Loxton Chamber of Commerce to host the Loxton Light Up Day. |
| | Christmas Wonderland | \$1,000 | Supported the upgrading and maintenance of displays |

2018-19 COMMUNITY EVENTS, FESTIVALS AND PARTNERSHIPS

| TIME | ORGANISATION | MONETARY | OUTCOMES |
|----------|--|----------|---|
| Nov 2018 | Waikerie Lions Christmas Pageant | \$8,250 | Supported the Waikerie Lions Club to host the Waikerie Christmas Pageant. |
| Dec 2018 | Loxton Christmas Carols | N/A | Supported the Loxton Carols with road closures as an event is included within the Loxton Lights Up Festivals activities. |
| | Waikerie Christmas Carols | \$1,717 | Supported the event by way of printing and infrastructure services. |
| Jan 2019 | Loxton Australia Day Celebrations | \$6,487 | Supported Councils community event held to acknowledge the citizen awards and celebrate Australia Day as a community. |
| | Kingston On Murray Australia Day Celebrations | \$750 | Australia Day community event held to celebrate Australia Day as a community. |
| | Waikerie Australia Day Celebrations | \$6,000 | Australia Day community event held to acknowledge the citizen awards and celebrate Australia Day as a community. |
| | Paruna Australia Day Celebrations | \$340 | Australia Day community event held to celebrate Australia Day as a community. |
| Feb 2019 | Loxton's Nippy's Gift | \$8,606 | The 18th annual Nippy's Loxton Gift held on Saturday 23 February 2019. |
| | Loxton Mardi Gras | \$6,252 | Supported Loxton celebrating the 63rd Mardi Gras with money raised going towards community projects. |
| | Ramco Football and Netball Club | \$5,000 | Contributed funding to assist with marketing and raffle prizes for the Riverland West Fisherama event. |
| Mar 2019 | - | - | - |
| Apr 2019 | Riverland Rock n Roll Festival | \$3,000 | Council supported the Festival by purchasing a stage and lighting upgrade. |
| May 2019 | Loxton Pedal Prix | \$31,000 | Supported Round One, 2019 UniSA Australian HPV Super Series around a street circuit in Loxton on Sunday 5 May 2019. |
| | Loxton's History Sure Ain't Boring | \$600 | History month event has shown to be a real favourite with the locals with the 2019 event reported in making a profit of \$1089 from the event from entry, DVD and CD sales. |
| | Loxton and Waikerie Neighbourhood Watch partnerships | N/A | Supported both committees with assistance in photocopying quarterly newsletters. |

2018-19 COMMUNITY EVENTS, FESTIVALS AND PARTNERSHIPS

| TIME | ORGANISATION | MONETARY | OUTCOMES |
|----------|---|----------|--|
| Jun 2019 | Riverland Cruising Boat Club | \$500 | To purchase a defibrillator. |
| | Loxton Museum | \$500 | Support a family open day. |
| | Loxton RSL | \$1,000 | Support a centenary paver recognition project. |
| | Kingston on Murray Community Hall Association | \$1,250 | Supported a history display. |
| | Loxton Community Mens Shed | \$1,000 | Purchase an air-conditioner for the kitchen and social area. |
| | Loxton Community Mens Shed | \$1,800 | Support funding for a retainer wall. |
| | Loxton Golf Club | \$45,000 | Supported asphaltting the Loxton Golf club car park. |
| | Riverland Aboriginal Mens Support Group | \$1,000 | Program support. |
| | Waikerie RSL | \$964 | 100th birthday celebration support. |
| | Waikerie RSL | \$10,000 | Disabled toilets. |
| | Riverland Domestic Violence | \$2,090 | Supported a road to wellbeing program |
| | Moorook Kingston on Murray Community Assoc. | \$5,000 | Supported stage 2 of the Kingston on Murray walking trail with quarry materials. |
| | Moorook Kingston on Murray Community Assoc. | \$5,000 | Supported stage 2 of the Moorook walking trail with quarry materials. |
| | Moorook Kingston on Murray Community Assoc. | \$6,000 | Supported the Moorook 125th birthday celebrations. |
| | Waikerie Community Sports Centre | \$96,000 | Support of the new toilet and change room upgrade which is partnered with a grant of \$177,000 from the Office of Recreation and Sport which was carried over into the 2019-20 period. |
| | Community Infrastructure Support Grants | \$10,000 | Supports not for profit, incorporated groups or organisations by donating the use of Council owned major plant, equipment and/ or materials. |

2018-19 COMMUNITY EVENTS, FESTIVALS AND PARTNERSHIPS

| TIME | ORGANISATION | MONETARY | OUTCOMES |
|-------------|------------------------------|----------|--|
| Jun 2019 | Event/General permit support | \$3,712 | Supported council to support new community events with waste management, road closures/signage and park and gardens readiness. |
| | Pool Pass donations | \$680 | Supported four schools with pool passes as fundraising prizes |
| | The Pine Quilters | \$1,008 | Supported the Pines Quilters group by contributing annual waiver hire for the Masonic Lodge. |

LOXTON RETIREMENT VILLAGE

Council operates a retirement village in Loxton which consists of 100 units that have been constructed on three separate parcels of land totalling 6.28ha, with a portion of this land remaining vacant and reserved for possible future development.



The Village is contained in adjoining courts, in order of earliest to most recent being:

- Peter Jackson Court (22 units)
- Frank Petch Court (20 units)
- Leatrice Pfitzner Court (48 units)
- Jan Cass Court (10 units)

Council's aims are to provide quality affordable accommodation to those approaching their senior years and to ensure that the operation of the Village also provides a positive financial return to Council that is comparable to its market segment and that it is an increasing economic stimulus to the wider community.

The Village is managed on Council's behalf by a committee established pursuant to the Local Government Act 1999 S41.

The Village is administered by Council by a dedicated staff member. All the cost of operating the Village is funded by the Village, it is essentially a stand alone business operation of Council.

This year's major activities within the Village have been:

- Mark Reichelt has been engaged by Council to continue to carry out termite inspections and spider spray for a 3 year period commencing in 2019

- Completion of works from the 10 year occupancy inspections including oven and cooktop replacement, tapware upgrades, patch & paint and flooring replacement has been carried out
- Kitchen and Bathroom upgrade renovations have been completed in Frank Petch Court. 10 units were upgraded to ensure the standard of units is maintained.
- 22 units received new 5kw Panasonic Inverter split system air conditioners as part of a replacement project. The new air conditioners are proving to be a cleaner and more economical unit.
- 52 Rain Water Tanks were replaced with a 600ltr Emani Corrugated Iron Aqua Plate Tank within the village.
- Repair and painting of fascia, gables and decorative woodwork on units throughout the village was completed
- Major repair work at Unit 12 Dowd place commenced due to a mains water leak.
- 2 units were refurbished as a result of changeover during the year.
- 4 large trees in Leatrice Pfitzner Crescent were trimmed by Snip Clip and Chip, as part of the gardening maintenance program.

- Investigation into the watering system in Leatrice Pfitzner Crescent commenced with the aim being to improve the quality of watering of lawns and gardens.
- Council have endorsed the recommendation to progress investigations into building a Community Centre and will be budgeted for next financial year. Consultation with the residents has commenced with a proposed floor plan being developed. Plans to be further developed which will allow a cost estimate to be developed. The plans and cost estimate will assist in lodging grant applications and undertaking any further consultation processes.
- Letters were sent to applicants who recorded interest for a unit in a new development area of the Loxton Retirement Village. This process will allow us to gain a better understanding of the current needs and proposal to expand the Retirement Village.
- A quarterly newsletter was distributed to all residents within the Loxton Retirement Village throughout the year.



ECONOMIC AND REGIONAL STATEMENT

LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

LOXTON WAIKERIE LIBRARY SERVICES REPORT

Library collections, services and programs continue to have consistent uptake and usage. There were 89,935 items loaned across the Loxton Waikerie Library Service during 2018-19.

Delivery of materials from other libraries was slowed down due to the courier service unable to cope with demand. This led to a change of contracted courier which was awarded to Australia Post. To alleviate overloading the new contractors Public Library Services reduced the amount of items allowed to be circulated which impacted on service delivery to customers for most of this year. The new courier is now operating at full capacity and service levels are looking positive for the future.

The Libraries Board of South Australia visited both libraries in March as part of the Regional Libraries Board Tour which provided an opportunity for councilors and staff to meet the board and discuss the challenges of providing library services in our rural communities.

Library Building Improvements

There have been improvements to both buildings which have contributed immensely to providing more welcoming and inclusive facilities:

- Automatic opening doors – both libraries – easier access for all customers



- Flooring replaced and built up step area removed in children's space – Loxton Library closed for 1 week
- Furniture – tables and seating – both libraries – more seating for adults
- Blinds and window decal – Waikerie Library – reduce fading of carpets and items
- Shelving end panels – Waikerie Library – display items
- Computer desk for public access computers – Waikerie Library
- Public Access Computers upgraded – both libraries.



New furniture and furnishings purchased

LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

LIBRARY PROGRAMS DELIVERED AND ATTENDEES

| | |
|---|--------------------------------|
| Children's Book Week | 513 (26 classes/groups) |
| Children's Holiday Program | 562 (35 sessions over year) |
| 8+ Holiday Programs | 50 (10 sessions over year) |
| Introduction to the Library for New Parent's and Babies CAFHS | 50 |
| 1001 Books Before School | 60 |
| Light Up Day Christmas Craft | 35 |
| National Simultaneous Storytime | 70 |
| Summer Reading Club | 32 |
| NAIDOC/ Australia Day Program | 45 |
| Rhyme Time | 875 (3 sessions weekly) |
| It's Story Time | 308 (1 sessions weekly) |
| Pre-School and Childcare Visits | 2,242 |
| School Class Visits | 530 |
| Author Visits – Louise Nicholas | 20 |
| Coffee and a Catch Up | 83 |
| Children's University | 30 |

INFORMATION DISPLAYS AND SESSIONS

- Angel Gown Awareness Display
- Loxton Show Craft and Display
- South Australia Living Artists – artwork displayed for month of August
- Library Lover's Day
- Give the Gift of Reading
- NDIS Information Sessions
- South Australia's History Festival – East Terrace historical photos and reminiscing the Waikerie centenary 25 years ago
- Anzac Day
- Remembrance Day.



1,001 books read – displaying the book received on reaching this mile stone and the achievement certificate

LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES



Participants at the NAIDOC program with their woven fish and collages of a special woman in their lives.



East Terrace history display for South Australian History Festival at Loxton.



'Johnny' the spider was made at a Holiday Program session.



Angel Gown display promoting awareness of gowns available for babies that pass away.



At the Light Up Day activity children made scratch art Christmas trees.



Artwork displayed by the Loxton High School as part of the SALA art display.

LIBRARY SERVICES

- Computers providing internet access – 3,889 bookings and 3,737 hours
- Justice of the Peace service – 897 people utilised with 2,234 documents witnessed
- Library Newsletter – providing information new items and services
- The River News Book/DVD Review – monthly to promote library resources
- Document scanning, faxing, copying – assistance provided
- Home Service Delivery – 384 visits.

LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

Digital Technology Training Sessions

Further funding from The Good Things Foundation enabled the libraries to continue to provide digital literacy training to our communities.

Get Online Week Funding of \$1,500 in October enabled the Waikerie branch to purchase an iPad Pro, Smart Keyboard, Apple Pen, table and chairs to do a pop up session in the Waikerie township. This initiative was a success with 16 people taking advantage of the service and the new technology devices are now being utilized within the library.

The Loxton branch was successful in gaining Building Digital Communities funding of \$2,500 which facilitated the purchase of devices and enabled a staff member to implement group technology training sessions on how to use iPads, tablets, phones and computers to take place which was attended by 64 people.

Volunteers providing personalised information technology service have assisted 178 community members with their devices, internet searches, online applications, software programs and troubleshooting.

Volunteers

21 volunteers contributed 1,169 hours assisting the libraries to provide varied programs and services to the community. Volunteer tasks included:

- Home Service Delivery – deliver library items to people unable to visit the library due to illness, disability or frailty
- Audiovisual Cleaning – to assist DVD,CD and Audiobooks being maintained
- Craft Program Preparation – for Children's Holiday Programs
- Digital Technology Tutoring – one-on-one assistance for technology devices and programs
- River News Audio Recording – provides local newspaper audio for the visually impaired.

Staff Training

Various training was undertaken by staff to learn new council business modules, maintain WHS standards, have input into decision making and enhance skill levels.

- Tomorrow's Libraries Progress Review – Workshop – Kristine Peters at Berri
- Content Manager (CM9) – Records Management – LWDC
- First Aid Training – St John Ambulance
- Independent Commission Against Corruption (ICAC) Induction Training
- Business Intelligence Solution (BIS) Training – LWDC

- WHS Roles and Responsibilities Training – LWDC
- South Australia Accredited Visitor Information Centre Conference - Kadina
- State Library Training Day – new staff.

Integration of Visitor Information Services into Libraries

Following the retirement of two VIC staff in Loxton and the departure of the Waikerie Tourism Officer, Council resolved in March to trial the merger of visitor information services and libraries from 1 April 2019. This was a catalyst for significant change at both locations and coincided with the development of a draft Economic Development Report which highlighted a future focus of Council on three streams of economic activity: agriculture, tourism and main street precincts.

A consequence of this decision was staff, merchandise and resources had to be integrated into the libraries within a short timeframe.

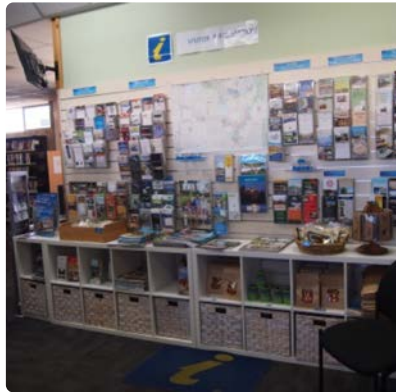
Staff at both branches rose to the challenge and ensured that both customer service roles continued to be delivered seamlessly. Feedback from the visiting public has been very positive and library users have appreciated the seven day access with borrowing numbers remaining high.

LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

Our Libraries are now open 51 hours per week compared with 37.5 hours prior to the merger.

Staff underwent on-the-job training in their new dual roles and remained focused on providing high level customer service during this changing period.

At its June 2019 Council meeting it was agreed to implement the merged service delivery model providing both centres the opportunity to grow and improve the experience for customers utilising services and information.



*Visitor information in the
Loxton Library and Visitor Centre*



*Visitor information in the
Waikerie Library and Visitor Centre*

COMPLIANCE STATEMENT



CONFIDENTIALITY PROVISIONS

Meetings and Documents

In accordance with Section 90 (1) of the Local Government Act 1999 (the Act) all Council and Committee meetings were conducted in a place open to the public. Open and transparent decision making has been supported by the introduction of the Informal Gatherings Policy.

The policy does allow for informal gatherings to be held

for briefing, planning and educational sessions but does clarify that these gatherings will not be for the purpose of debating issues, building consensus positions or decision making.

It is a requirement of the Act that Council include in the Annual Report, information in relation to any orders of the Council or Council Committee where the public have been excluded from attendance in accordance with Section 90 (2) of the Act.

It is also a requirement of the Act that Council include in the

Annual Report, information in relation to any orders of the Council or Council Committee that documents be kept on a confidential basis.

Council held twelve (12) ordinary meetings and four (4) special meetings during 2018–19.

On 13 separate occasions during the course of the Council meetings held 2018-19, Council met in confidence. This is down from 27 separate occasions during 2017-18.

Issues considered in confidence during 2018-19 listed below:

| Council/Committee Meeting Date | Subject | Reasons | Released Date* |
|--------------------------------|--|---|---|
| 20 Jul 2018 | Potential land sale – Francis St, Waikerie | Section 90 (3) (b) (b) information the disclosure of which (i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and (ii) would, on balance, be contrary to the public interest; | N/A – resolution in open session of council meeting |
| 20 Jul 2018 | Suggested KPI's for the CEO – July to September 2018 | Section 90 (3) (a) (a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead); | N/A – resolution in open session of council meeting |
| 21 Aug 2018 | Progress of Organisation Review – Verbal report only | Section 90 (3) (a) (a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead); | N/A |

*Released under delegation to the Chief Executive Officer or by resolution of the Council

CONFIDENTIALITY PROVISIONS

Meetings and Documents

| Council/ Committee Meeting Date | Subject | Reasons | Released Date* |
|--|--|---|---|
| 19 Oct 2018 | Loxton Recreation Complex Early Works Package – Demolition | Section 90 (3) (k) (k) tenders for the supply of goods, the provision of services or the carrying out of works; | N/A – resolution in open session of council meeting |
| 19 Oct 2018 | CEO 3 Month Probation Review | Section 90 (3) (a) (a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead); | N/A – resolution in open session of council meeting |
| 14 Dec 2018 | Loxton Recreation Complex Main Works Contract | Section 90 (3) (k) (k) tenders for the supply of goods, the provision of services or the carrying out of works; | N/A – resolution in open session of council meeting |
| 19 Dec 2018 | Loxton Recreation Complex Main Works Contract | Section 90 (3) (k) (k) tenders for the supply of goods, the provision of services or the carrying out of works; | Released 31 June 2019 |
| 10 Jan 2019 | Loxton Recreation Complex Main Works Contract – Contract Negotiation | Section 90 (3) (k) (k) tenders for the supply of goods, the provision of services or the carrying out of works; | N/A – resolution in open session of council meeting |
| 18 Jan 2019 | Lot 102 Francis Street, Waikerie | Section 90 (3) (b) (b) information the disclosure of which (i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and (ii) would, on balance, be contrary to the public interest; | N/A – resolution in open session of council meeting |
| 15 Feb 2019 | Confidential Deputation –Waikerie Community Sports Centre | Section 90 (3) (a) (a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead); | N/A – verbal deputation and resolution in open session of council meeting |

CONFIDENTIALITY PROVISIONS

Meetings and Documents

| Council/ Committee Meeting Date | Subject | Reasons | Released Date* |
|--|--|---|---|
| 15 Mar 19 | Lot 3, Coombe Terrace, Waikerie | Section 90 (3) (b) (b) information the disclosure of which (i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and (ii) would, on balance, be contrary to the public interest; | Released 31 June 2019 |
| 15 Mar 19 | Loxton Riverfront Holiday Park | Section 90 (3) (b) (b) information the disclosure of which (i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and (ii) would, on balance, be contrary to the public interest; | N/A – resolution in open session of council meeting |
| 16 Apr 2019 | Viterra Silos Land | Section 90 (3) (b) (b) information the disclosure of which (i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and (ii) would, on balance, be contrary to the public interest; | N/A – resolution in open session of council meeting |
| 10 Jul 2019 | Relocation of the Loxton Bowling Club | Section 90 (3) (d) (d) commercial information of a confidential nature (not being a trade secret) the disclosure of which— (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and (ii) would, on balance, be contrary to the public interest; | N/A – resolution in open session of committee meeting |

CONFIDENTIALITY PROVISIONS

Meetings and Documents

Review of items held in confidence

Review of items discussed in confidence is undertaken on a regular basis, as determined by the resolution, and this process has seen 7 items released from confidentiality provisions over

the course of the year, some items taken into confidence prior to the reporting period, with the remainder of the items being of an on-going nature.

Council currently only has one item still in confidence from council meeting held

19/07/2019 'Riverland Regional Assessment Panel - recommendation for appointments of Independent Members for the period 2019-21 due to pending advice of Ministerial approval of the recommended appointments.

SUBSIDIARY OF COUNCIL

Council is required to provide the annual report of any subsidiary. The Murraylands and Riverland Local Government Association (MRLGA) is a regional subsidiary of member councils. The association works to coordinate, advocate and represent the member councils at a regional level.

Member councils:

- Berri Barmera Council
- Coorong District Council
- District Council of Karoonda East Murray
- District Council of Loxton Waikerie
- Mid Murray Council
- Renmark Paringa Council

- Rural City of Murray Bridge
- Southern Mallee District Council

The annual report (which includes the audited financial statement) for the MRLGA is located on the association's website www.lga.sa.gov.au/page.aspx?u=766

ELECTOR REPRESENTATION

Periodical Review

The Local Government Act 1999 requires that Council must ensure that all aspects of the composition of the Council, and the issue of the division, or potential division of the area of the Council into wards are comprehensively reviewed under this section at least once in each relevant period as prescribed by regulation.

Elector data, representation and areas (Councils with similar elector numbers):

| Council | Councillors | Electors | Ratio |
|---|-------------|----------|-------|
| Clare and Gilbert Valleys (1,840km ²) | 10 | 6,687 | 1:668 |
| Wattle Range (3,924km ²) | 12 | 8,444 | 1:703 |
| Loxton Waikerie (7,957km ²) | 11 | 8,158 | 1:741 |
| Yorke Peninsula (5,834km ²) | 12 | 8,770 | 1:730 |
| Berri Barmera (508km ²) | 9 | 7,307 | 1:811 |
| Light Regional (1,278km ²) | 11 | 10,316 | 1:937 |

Source: Local Government Association of SA

COMPLIANCE
STATEMENT

The map displays the District Council of Loxton Waikerie in a light blue color. Surrounding areas include:

- North:** MID MURRAY COUNCIL, MORGAN, GUNDELICO, WAKERRIE, WOLLEY FLAT, OVERLAND CORNER, RENMARK NORTH, RENMARK PARINGA COUNCIL, UUA RIVERLAND.
- West:** RAY, MOTT'S WELL, SWAN REACH, SUNNYSIDE, MID MURRAY COUNCIL, PLAT, CITY OF RAY.
- South:** DISTRICT COUNCIL OF KAROONDA EAST MURRAY.
- East:** BERRI BARRAMBA COUNCIL, MOOROOK, YINKARRIE, WUNNARR, LONKTON, LONKTON NORTH, WOODLEIGH, ALAKOONA, WEITCH.

Other locations marked on the map include: WAKERRIE, KINGSTON ON MURRAY, COBEOOLA, BARBERA, GLOSSOP, MOUASH, BERRI, UTRUP, PINE, and WOODLEIGH.

Population - 11,487

Road Length - 2,235kms

The total representation quota is the number of electors for each Elected Member: **8158**. Electors are represented by **11** Elected Members (including the Mayor). The District Council of Loxton Waikerie's representation quota is **741** and compares with other similar sized Councils as follows:

| Council | Elected Members | Electors | Representation |
|-----------------|-----------------|----------|----------------|
| Berri Barmera | 9 | 7,307 | 811 |
| Copper Coast | 10 | 11,226 | 1,122 |
| Wattle Range | 12 | 8,444 | 703 |
| Yorke Peninsula | 12 | 8,770 | 730 |

Source: Local Government Association of SA

TENDERING ARRANGEMENTS

The Council is committed to purchasing goods and services in an honest manner that ensures a fair, transparent and accountable process is available to all parties involved. The Council aims to ensure that its methods of purchasing foods and services are cost effective and meet the needs of the community.

Use of local goods and services

The Council is committed to identifying opportunities for improved outcomes when acquiring goods and services. Council has developed policy, procedures and practices directed towards obtaining value in the expenditure of public money, ethical and fair treatment for all participants and

ensuring probity, accountability and transparency in all of its operations.

The Council has formed an alliance with neighbouring councils Berri Barmera and Renmark Paringa, known as the Riverland G3, in order to benefit from economies of scale, increase the range and quality of services and improve

lifestyles for our residents, and where possible reduce the cost of services to ratepayers through a consultative and collaborative approach. It also has the aim to protect the employment in the towns and districts of the participating councils and enhance local economies.

Copies of the District Council of Loxton Waikerie Procurement Policy are available for public inspection or can be printed, copies are also available on Council's website at: www.loxtonwaikerie.sa.gov.au

EXTERNAL AUDITORS

Council is required under the Act to appoint a suitably qualified person as its external auditor. The external auditor reports to Council on the General Purpose and Special Purpose Financial Report prepared annually.

The external auditor is also required to report to Council on matters arising from the audit and must specifically identify

in the report any irregularity in Council's accounting practices or the management of its financial affairs.

Following a competitive tendering process, Council appointed Dean Newbery and Partners as its external auditor for a five year term ending in 2019-20.

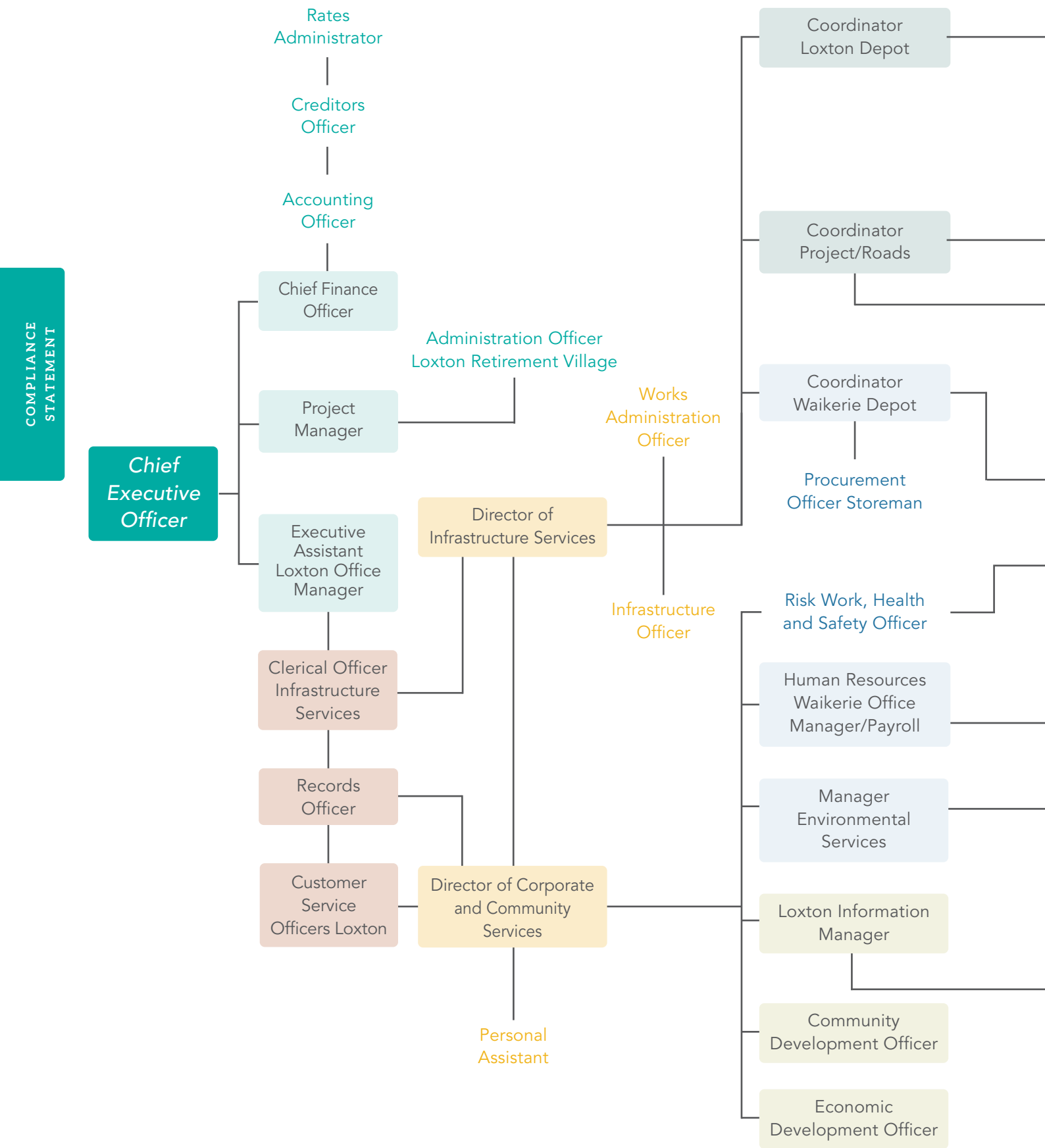
Pursuant to the Local Government Act 1999 s128, Council must disclose the remuneration paid to its external auditor.

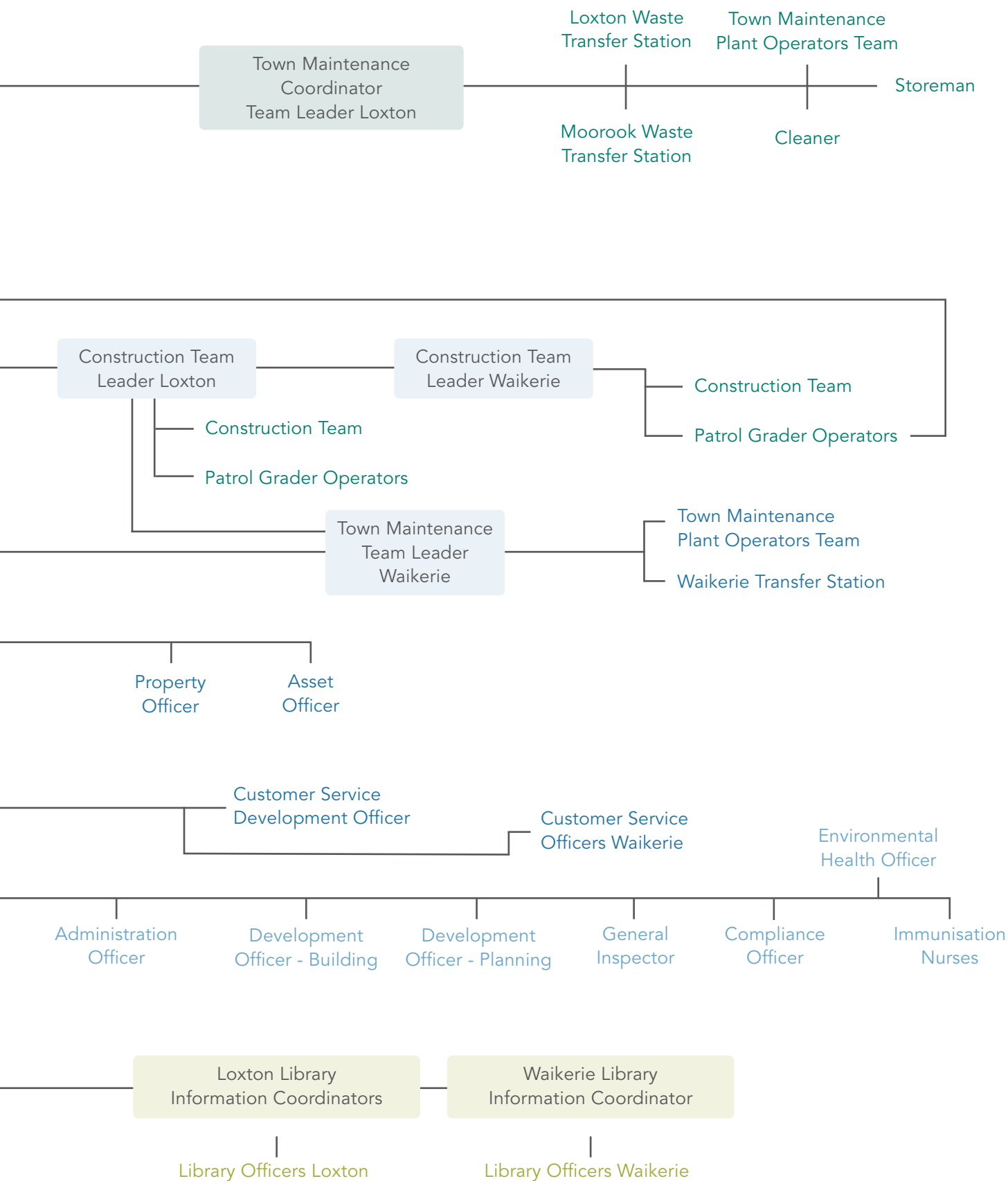
In 2018-19, \$20,375 (exc GST) was paid for the 2018-19 annual audit of statutory financial records and related specific purpose statements.

COMMUNITY LAND MANAGEMENT PLANS

A comprehensive review of Council's Community Land Management Plan was budgeted in this reporting period but will be undertaken in 2019-20.

STAFF ORGANISATIONAL CHART





FREEDOM OF INFORMATION

Applications

The District Council of Loxton Waikerie provides information to residents/ ratepayers whenever possible, without referral to the provisions of the Freedom of Information Act 1991.

Where information is requested under the Freedom of Information Act an application fee must be forwarded with

the completed request forms provided for in the Act, unless an exemption is granted.

Applications are responded to as soon as possible within the statutory 30 days of receipt of a request and application fee or proof of exemption.

Three (3) Freedom of Information Applications were received and two (2) fulfilled during the reporting period.

One application was withdrawn and the fee refunded following

discussions with the applicant as information was available outside of FOI.

Pursuant to Section 38 (1) of the Freedom of Information Act 1999 a person who is aggrieved by a determination made by the Council is entitled to an internal review of the determination.

All Freedom of Information applications and inquiries should be addressed to Council's FOI Officer, Helen Roberts.

SENIOR OFFICERS

Allowances, Bonuses and Benefits

Allowances and benefits are made available to three senior executive officers as part of salary packages, they are as follows:-

CHIEF EXECUTIVE OFFICER

- Full unrestricted use of motor vehicle
- Home telephone reimbursement up to \$1000.00 limit per annum
- Reimbursement of professional fees up to \$400.00

DIRECTOR INFRASTRUCTURE SERVICES

- Full unrestricted use of motor vehicle
- Membership fees and subscriptions as approved by Council

DIRECTOR CORPORATE AND COMMUNITY SERVICES

- Full unrestricted use of motor vehicle
- Membership fees and subscriptions as approved by Chief Executive Officer

INTERNAL REVIEW

Council Decisions

Under Section 270 of the Local Government Act 1999 Council is required to have policies, practices and procedures to manage any request for a review of a Council decision.

Council has an Internal Review of Council Decisions Policy and Procedure. The policy and procedure are explained and available on Council's website.

For 2018-19, Council received two applications for an internal review under Section 270(8) of the Local Government Act 1999.

BY LAW REVIEW

Section 246 of the Local Government Act 1999 (the Act) provides for Councils to make By-laws for the good rule and government of an area and for the convenience, comfort and safety of its community.

The District Council of Loxton Waikerie has six by-laws, these being:

- By-law No. 1 – Permits and Penalties
- By-law No. 2 – Local Government Land
- By-law No. 3 – Roads
- By-law No. 4 – Moveable Signs
- By-law No. 5 - Dogs
- By-law No. 6 – Cats

The by-laws were remade and operational from December 2017.

Council adopted the by-laws at the meeting of 21 July 2017, they were gazette on 8 August 2017 and forwarded to the Legislative Review Committee. The by-laws commenced on 8 December 2017.

The by-laws can be viewed at the following location on Council's website:
www.loxtonwaikerie.sa.gov.au
[Your council/ Strategies, Policies, Annual Reports and By-laws/ By-laws](#)

REGISTERS, CODES AND POLICIES

Schedule 4 Compliance Information

Pursuant to Section 131 (2) of the Local Government Act 1999 the following information is provided:

LIST OF REGISTERS

- By Law Register
- Fees and Charges Register
- Register of Allowances and Benefits (Elected Members)
- Register of Community Land
- Register of Interests (Council members)
- Register of Interests (Council officers)
- Register of Public Roads
- Register of Salaries and Wages

CODES

- Employees Code of Conduct
- Code of Practice for Access to Council and Committee Meetings and Documents
- Code of Practice Procedures
- Members Code of Conduct at Meetings

STATUTORY POLICIES

- Building and Swimming Pool Inspection Policy
- Caretaker Policy
- Community Engagement Policy
- Elected Members Allowances and Benefits Policy.

INTERNAL CONTROL POLICIES

which include the following but are not limited to:

- Bad Debt Policy
- Credit Card Policy
- Fraud and Corruption Prevention Policy
- Treasury Management Policy
- Disposal of Land and Other Assets Policy
- Induction, Training and Development Policy for Elected Members
- Informal Gathering Policy
- Internal Review of Council Decisions Policy
- Order Making Policy
- Procurement Policy
- Prudential Management Policy
- Road and Street Naming Policy

ADDITIONAL REGISTERS

Are maintained and include:

- Assessment Record
- Approval Register
- Asset Register
- Certificate of Title Register
- Common Seal Register
- Confidential Minute Register
- Contracts, Licenses and Agreements Register

- Register of Campaign Donation Returns
- Delegations Register
- Gift and Benefits Register
- Internal Review Register Policy Register
- Lease Register
- Training Register – Elected Members and Employees

ADDITIONAL CODES

Of conduct have been adopted by Council and include:

- Code of Conduct
- Child Safe Environments

GUIDELINES

- Caretaker Guidelines
- Conflict of Interest – Guidelines
- Confidentiality Guidelines
- Guidelines and General Approval for the Placement or Affixation of Election Signs

The following procedure has been adopted to support the Code of Conduct for Council Members:

- Complaints Handling Procedure under the Code of Conduct for Council Members

FINANCIAL STATEMENTS



District Council Of Loxton Waikerie

General Purpose Financial Reports

for the year ended 30 June 2019

Table of Contents

| | Page |
|--|-------------|
| Council Certificate | 1 |
| Principal Financial Statements | |
| Statement of Comprehensive Income | 2 |
| Statement of Financial Position | 3 |
| Statement of Changes in Equity | 4 |
| Statement of Cash Flows | 5 |
| Notes to, and forming part of, the Principal Financial Statements | |
| Note 1 - Significant Accounting Policies | 6-11 |
| Note 2 - Income | 12-13 |
| Note 3 - Expenses | 14-15 |
| Note 4 - Asset Disposal & Fair Value Adjustments | 16 |
| Note 5 - Current Assets | 17 |
| Note 6 - Non-Current Assets | 18 |
| Note 7 - Infrastructure, Property, Plant & Equipment & Investment Property | 19-24 |
| Note 8 - Liabilities | 25 |
| Note 9 - Reserves | 26 |
| Note 10 - Reconciliation of Cash Flow Statement | 27 |
| Note 11 - Functions | 28-29 |
| Note 12 - Financial Instruments | 30-33 |
| Note 13 - Expenditure Commitments | 34 |
| Note 14 - Financial Indicators | 35 |
| Note 15 - Uniform Presentation of Finances | 36 |
| Note 16 - Superannuation | 37 |
| Note 17 - Contingencies & Assets & Liabilities not Recognised | 38 |
| Note 18 - Related Party Transactions | 39-40 |
| Audit Report - Financial Statements | 41-42 |
| Audit Report - Internal Controls | 43-44 |
| Council Certificate of Audit Independence | 45 |
| Audit Certificate of Audit Independence | 46 |


District Council of Loxton Waikerie
Annual Financial Statements
for the year ended 30 June 2019

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Council to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Council's financial position at 30 June 2019 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Council's accounting and other records.


David Beaton
CHIEF EXECUTIVE OFFICER


Leon Stasinowsky
MAYOR

Date: 15 NOVEMBER 2019

District Council Of Loxton Waikerie
Statement of Comprehensive Income
for the year ended 30 June 2019

| | Notes | 2019 \$'000 | 2018 \$'000 |
|--|-------|----------------|----------------|
| INCOME | | | |
| Rates | 2 | 13,503 | 13,027 |
| Statutory charges | 2 | 371 | 349 |
| User charges | 2 | 1,367 | 1,403 |
| Grants, subsidies and contributions | 2 | 5,978 | 5,753 |
| Investment income | 2 | 4,213 | 248 |
| Reimbursements | 2 | 236 | 320 |
| Other income | 2 | 1,034 | 972 |
| Total Income | | 26,702 | 22,072 |
| EXPENSES | | | |
| Employee costs | 3 | 6,213 | 6,217 |
| Materials, contracts & other expenses | 3 | 8,666 | 8,428 |
| Depreciation, amortisation & impairment | 3 | 5,852 | 6,018 |
| Finance costs | 3 | 25 | 48 |
| Total Expenses | | 20,756 | 20,711 |
| OPERATING SURPLUS / (DEFICIT) | | 5,946 | 1,361 |
| Asset disposal & fair value adjustments | 4 | (616) | (661) |
| Amounts received specifically for new or upgraded assets | 2 | 918 | 2,320 |
| Physical resources received free of charge | 2 | - | 19 |
| NET SURPLUS / (DEFICIT) (transferred to Equity Statement) | | 6,248 | 3,039 |
| Other Comprehensive Income | | | |
| <i>Amounts which will not be reclassified subsequently to operating result</i> | | | |
| Changes in revaluation surplus - infrastructure, property, plant & equipment | 9 | 788 | 7,105 |
| Gain on valuation of intangible assets - water rights | 9 | 2,722 | 3,500 |
| Impairment (expense) / recoupments offset to asset revaluation reserve | 9 | (639) | - |
| Total Other Comprehensive Income | | 2,871 | 10,605 |
| TOTAL COMPREHENSIVE INCOME | | 9,119 | 13,644 |

This Statement is to be read in conjunction with the attached Notes.

District Council Of Loxton Waikerie
Statement of Financial Position
as at 30 June 2019

| | | 2019 | 2018 |
|---|-------|----------------|----------------|
| | Notes | \$'000 | \$'000 |
| ASSETS | | | |
| Current Assets | | | |
| Cash and cash equivalents | 5 | 17,707 | 17,395 |
| Trade & other receivables | 5 | 1,492 | 1,606 |
| Inventories | 5 | 102 | 85 |
| Total Current Assets | | 19,301 | 19,086 |
| Non-current Assets | | | |
| Financial assets | 6 | 46 | 70 |
| Investment property | 7 | 14,410 | - |
| Infrastructure, property, plant & equipment | 7 | 172,873 | 184,291 |
| Other non-current assets | 6 | 10,461 | 4,066 |
| Total Non-current Assets | | 197,790 | 188,427 |
| Total Assets | | 217,091 | 207,513 |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Trade & other payables | 8 | 12,794 | 12,180 |
| Borrowings | 8 | 65 | 63 |
| Provisions | 8 | 1,522 | 1,642 |
| Total Current Liabilities | | 14,381 | 13,885 |
| Non-current Liabilities | | | |
| Borrowings | 8 | 298 | 363 |
| Provisions | 8 | 174 | 146 |
| Total Non-current Liabilities | | 472 | 509 |
| Total Liabilities | | 14,853 | 14,394 |
| NET ASSETS | | 202,238 | 193,119 |
| EQUITY | | | |
| Accumulated Surplus | | 79,277 | 73,155 |
| Asset Revaluation Reserves | 9 | 121,836 | 118,965 |
| Other Reserves | 9 | 1,125 | 999 |
| TOTAL EQUITY | | 202,238 | 193,119 |

This Statement is to be read in conjunction with the attached Notes.

District Council Of Loxton Waikerie
Statement of Changes in Equity
for the year ended 30 June 2019

| | Acc'd Surplus | Asset Rev'n Reserve | Other Reserves | TOTAL EQUITY |
|--|------------------|------------------------|-------------------|-----------------|
| 2019 | \$'000 | \$'000 | \$'000 | \$'000 |
| Balance at end of previous reporting period | 73,155 | 118,965 | 999 | 193,119 |
| Net Surplus / (Deficit) for Year | 6,248 | | | 6,248 |
| Other Comprehensive Income | | | | |
| Gain on revaluation of infrastructure, property, plant & equipment | - | 788 | - | 788 |
| Changes in valuation of intangible assets - water rights | - | 2,722 | - | 2,722 |
| Impairment (expense) / recoupments offset to asset revaluation reserve | - | (639) | - | (639) |
| Transfers between reserves | (126) | - | 126 | - |
| Balance at end of period | 79,277 | 121,836 | 1,125 | 202,238 |

| | Acc'd Surplus | Asset Rev'n Reserve | Other Reserves | TOTAL EQUITY |
|--|------------------|------------------------|-------------------|-----------------|
| 2018 | \$'000 | \$'000 | \$'000 | \$'000 |
| Balance at end of previous reporting period | 67,491 | 108,360 | 3,624 | 179,475 |
| Restated opening balance | 67,491 | 108,360 | 3,624 | 179,475 |
| Net Surplus / (Deficit) for Year | 3,039 | | | 3,039 |
| Other Comprehensive Income | | | | |
| Changes in revaluation surplus - infrastructure, property, plant & equipment | - | 7,105 | - | 7,105 |
| Changes in valuation of intangible assets - water rights | - | 3,500 | - | 3,500 |
| Transfers between reserves | 2,625 | - | (2,625) | - |
| Balance at end of period | 73,155 | 118,965 | 999 | 193,119 |

This Statement is to be read in conjunction with the attached Notes

District Council Of Loxton Waikerie
Statement of Cash Flows
for the year ended 30 June 2019

| | | 2019 | 2018 |
|--|-------|----------------------|----------------------|
| | Notes | \$'000 | \$'000 |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| <i>Receipts:</i> | | | |
| Rates - general & other | | 13,640 | 12,950 |
| Fees & other charges | | 366 | 385 |
| User charges | | 1,108 | 2,275 |
| Investment receipts | | 341 | 221 |
| Grants utilised for operating purposes | | 5,984 | 7,082 |
| Reimbursements | | 474 | 104 |
| Other revenues | | 849 | 1,531 |
| <i>Payments:</i> | | | |
| Employee costs | | (6,231) | (6,355) |
| Materials, contracts & other expenses | | (8,518) | (9,258) |
| Finance payments | | (18) | (26) |
| Net Cash provided by (or used in) Operating Activities | 10 | <u>7,995</u> | <u>8,909</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| <i>Receipts:</i> | | | |
| Amounts specifically for new or upgraded assets | | 918 | 2,320 |
| Sale of replaced assets | | 304 | 421 |
| Repayments of loans by community groups | | 24 | 22 |
| <i>Payments:</i> | | | |
| Expenditure on renewal/replacement of assets | | (4,618) | (3,086) |
| Expenditure on new/upgraded assets | | (3,681) | (2,568) |
| Expenditure on renewal / replacement of assets - investment property | | (490) | (264) |
| Net Cash provided by (or used in) Investing Activities | | <u>(7,543)</u> | <u>(3,155)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| <i>Receipts:</i> | | | |
| Proceeds from aged care facility deposits | | 286 | 819 |
| <i>Payments:</i> | | | |
| Repayments of borrowings | | (63) | (59) |
| Repayment of aged care facility deposits | | (363) | (428) |
| Net Cash provided by (or used in) Financing Activities | | <u>(140)</u> | <u>332</u> |
| Net Increase (Decrease) in cash held | | <u>312</u> | <u>6,086</u> |
| Cash & cash equivalents at beginning of period | 10 | <u>17,395</u> | <u>11,309</u> |
| Cash & cash equivalents at end of period | 10 | <u><u>17,707</u></u> | <u><u>17,395</u></u> |

This Statement is to be read in conjunction with the attached Notes

Page 5

District Council of Loxton Waikerie

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011*.

1.2 Historical Cost Convention

Except as stated below, these financial statements have been prepared in accordance with the historical cost convention.

1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates, and requires management to exercise its judgement in applying Council's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

2 The Local Government Reporting Entity

District Council of Loxton Waikerie is incorporated under the SA Local Government Act 1999 and has its principal place of business at 29 East Terrace, Loxton. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

Trust monies and property held by Council but subject to the control of other persons have been excluded from these reports.

3 Income recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Council obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of the Council's operations for the current reporting period.

In recent years the payment of untied financial assistance grants has varied from the annual allocation as shown in the table below:

| | Cash Payment Received | Annual Allocation | Difference | |
|---------|-----------------------|-------------------|------------|-------------|
| 2016/17 | \$6,498,824 | \$4,290,475 | + | \$2,208,349 |
| 2017/18 | \$4,293,314 | \$4,246,796 | + | \$46,518 |
| 2018/19 | \$5,276,235 | \$4,225,683 | + | \$1,050,552 |

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

Because these grants are untied, the Australian Accounting Standards require that payments be recognised upon receipt. Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated.

The Operating Surplus Ratio and Net Liabilities Ratio disclosed in Note 14 have also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

The actual amounts of untied grants received during the reporting periods (including the advance allocations) are disclosed in Note 2.

3.1 Construction Contracts

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. As there is no profit component, such works are treated as 100% completed. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

For works undertaken on a fixed price contract basis, revenues and expenses are recognised on a percentage of completion basis. Costs incurred in advance of a future claimed entitlement are classified as work in progress in inventory. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

4 Cash, Cash Equivalents and other Financial Instruments

Cash Assets include all amounts readily convertible to cash on hand at Council's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

Receivables for rates and annual charges are secured over the subject land, and bear interest at rates determined in accordance with the Local Government Act 1999. Other receivables are generally unsecured and do not bear interest.

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

AASB 7 Financial Instruments - Disclosures and AASB 9 Financial Instruments commenced from 1 July 2018 and have the effect that non-contractual receivables (e.g. rates & charges) are now treated as financial instruments. Although the disclosures made in Note 12 Financial Instruments have changed, there are no changes to the amounts disclosed.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments also form part of Note 12.

5 Inventories

Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential. Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value.

6 Infrastructure, Property, Plant & Equipment

6.1 Land under roads

Council has elected not to recognise land under roads acquired prior to 1 July 2008 as an asset in accordance with AASB 1051 Land under Roads. Land under roads acquired after 30 June 2008 has not been recognised as in the opinion of Council it is not possible to reliably attribute a fair value, and further that such value if determined would be immaterial.

6.2 Initial Recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

District Council of Loxton Waikerie

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Capital works still in progress at balance date are recognised as other non-current assets and transferred to *infrastructure, property, plant & equipment* when completed ready for use.

6.3 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 7. No capitalisation threshold is applied to the acquisition of land or interests in land.

6.4 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Further detail of existing valuations, methods and valuers are provided at Note 7.

6.5 Depreciation of Non-Current Assets

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of Council, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

Major depreciation periods for each class of asset are shown in Note 7. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

6.6 Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment. Assets carried at fair value whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not assessed for impairment.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash outflows or value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

6.7 Borrowing Costs

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with AASB 123 Borrowing Costs. The amounts of borrowing costs recognised as an expense or as part of the carrying amount of qualifying assets are disclosed in Note 3, and the amount (if any) of interest revenue offset against borrowing costs in Note 2.

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019
Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

7 Payables

7.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

7.2 Payments Received in Advance & Deposits

Amounts received from external parties in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

8 Borrowings

Loans are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables". Interest free loans are carried at their nominal amounts; interest revenues foregone by the lender effectively being a reduction of interest expense in the period to which it relates.

9 Employee Benefits

9.1 Salaries, Wages & Compensated Absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based on costs) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based on costs) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council make payment to employees with a commencement date prior to 1 December 2015 for untaken sick leave at percentages according to days accrued

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Local Government Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 16.

10 GST Implications

In accordance with UIG Abstract 1031 "Accounting for the Goods & Services Tax"

- Receivables and Creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

11 Pending Accounting Standards

Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2019 reporting period and have not been used in preparing these reports.

AASB 15 Revenue from Contracts with Customers

District Council of Loxton Waikerie

Notes to and forming part of the Financial Statements

for the year ended 30 June 2019

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

| | |
|-----------|-----------------------------------|
| AASB 16 | Leases |
| AASB 1058 | Income of Not-for-Profit Entities |

Standards containing consequential amendments to other Standards and Interpretations arising from the above - AASB 2010-7, AASB 2014-1, AASB 2014-3, AASB 2014-4, AASB 2014-5, AASB 2014-6, AASB 2014-7, AASB 2014-8, AASB 2014-9, AASB 2014-10, AASB 2015-1, AASB 2015-2, AASB 2015-3, AASB 2015-4, AASB 2015-5, AASB 2015-6 and AASB 2015-7.

(Standards not affecting local government have been excluded from the above list.)

AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities, which will commence from 1 July 2019, affect the timing with which revenues, particularly special purpose grants, are recognised. Amounts received in relation to contracts with sufficiently specific performance obligations will in future only be recognised as these obligations are fulfilled. In these Statements, there has been nil income recognised as revenue, in accordance with the current Standards, but would in future be recorded as a liability "Amounts in Advance" until the performance obligations have been fulfilled.

AASB 16 Leases, which will commence from 1 July 2019, requires that the right of use conveyed by leasing contracts - except leases with a maximum term of 12 months and leases for non-material amounts - be recognised as a form of Infrastructure, Property, Plant and Equipment, and that the lease liability be disclosed as a liability. At 30 June 2019, Council has no leases to which this treatment will need to be applied.

12 Change of Accounting Policy - Loxton Retirement Village

From 1 July 2018, Council has adopted Australian Accounting Standard 140 (AASB 140) – Investment Property. Investment properties represent retirement village accommodation comprising 100 self contained units held to earn rentals and capital appreciation.

Investment properties are re-valued annually to fair value with changes in the fair value recognised as revenue or expenses in the period that they arise. In conjunction with Council's adoption of AASB 140 the retirement village units are not depreciated.

Rental revenue from the leasing of investment properties is recognised in the income statement in the periods in which it is receivable, as this represents the pattern of service rendered through the provision of the properties.

Investment properties have been independently revalued at 30 June 2019 by Jones Lang Lasaille Infrastructure Advisory with reference to the newly adopted investment property accounting standard (AASB 140).

The Loxton Retirement Village 100 unit facility has been revalued upward by \$3.860m to \$14.410m. Liabilities owing to residents have decreased by a total amount of \$293,000 to \$10.416m at 30 June 2019. The movement is reflected in the following table:

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019
Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

| | \$'000 |
|--|---------------|
| Residents liabilities @ 30 June 2018 | \$10,709 |
| Less retentions recognised as income | (\$344) |
| Less payment to outgoing residents (2 units changed over) | (\$209) |
| Add payment from incoming residents (2 units changed over) | \$286 |
| Less revaluation of liability owing to residents (recognised as investment income) | (\$26) |
| Residents liabilities @ 30 June 2019 | \$10,416 |

In accordance with AASB 140 the total revaluation movement of \$3,886,000 has been recognised as investment income.

An independent valuation as at 30 June 2018 (in line with AASB 140) was not able to be obtained, as such the revaluation movement of \$3,886,000 has been reflected within the 2018/19 financial year. Independent valuations of the retirement village facility will be obtained annually moving forward with movements in the valuation of buildings and liabilities owing to residents to be recognised in the statement of comprehensive income.

It is anticipated, moving forward that revaluation movements will not be as significant as that experienced in the 2018/19 financial year.

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 2 - INCOME

| | Notes | 2019 \$'000 | 2018 \$'000 |
|--|-------|----------------|----------------|
| RATES REVENUES | | | |
| <u>General Rates</u> | | 10,045 | 9,747 |
| Less: Mandatory rebates | | (159) | (148) |
| Less: Discretionary rebates, remissions & write offs | | (71) | (105) |
| | | <u>9,815</u> | <u>9,494</u> |
| <u>Other Rates</u> (including service charges) | | | |
| Natural Resource Management levy | | 454 | 449 |
| Waste collection | | 1,416 | 1,296 |
| Community wastewater management systems | | 1,712 | 1,659 |
| | | <u>3,582</u> | <u>3,404</u> |
| <u>Other Charges</u> | | | |
| Penalties for late payment | | 85 | 120 |
| Legal & other costs recovered | | 21 | 9 |
| | | <u>106</u> | <u>129</u> |
| | | <u>13,503</u> | <u>13,027</u> |
| STATUTORY CHARGES | | | |
| Development Act fees | | 133 | 109 |
| Town planning fees | | 102 | 91 |
| Health & Septic Tank Inspection fees | | 22 | 33 |
| Animal registration fees & fines | | 101 | 101 |
| Parking fines / expiation fees | | - | 6 |
| Other licences, fees, & fines | | 13 | 9 |
| | | <u>371</u> | <u>349</u> |
| USER CHARGES | | | |
| Cemetery fees | | 67 | 103 |
| Marina Fees | | 73 | 75 |
| Retirement Village | | 787 | 729 |
| Private Works | | 60 | 72 |
| Hire/Lease/Rent Fees | | 132 | 160 |
| Admission Fee | | 43 | 47 |
| Tourism Income | | 115 | 121 |
| Search Fees | | 16 | 17 |
| Waste Management | | 74 | 64 |
| Sundry | | - | 15 |
| | | <u>1,367</u> | <u>1,403</u> |

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 2 - INCOME (con't)

| INVESTMENT INCOME | Notes | 2019 \$'000 | 2018 \$'000 |
|---|--------------|------------------------|------------------------|
| Interest on investments: | | | |
| Local Government Finance Authority | | 309 | 239 |
| Banks & other | | 3 | 3 |
| Loans to community groups | | 4 | 6 |
| Investment property revaluation movement | 1.12 | 3,886 | - |
| Unwinding of premiums & discounts | | 11 | - |
| | | 4,213 | 248 |
| REIMBURSEMENTS | | | |
| Fuel Rebate | | 101 | 165 |
| Trainee Reimbursement | | 25 | 11 |
| LSL Transfer | | 65 | - |
| Pipes under roads | | - | 6 |
| Mosquito Subsidy | | 6 | 8 |
| Meningococcal B Funding | | - | 12 |
| University SA HRAP Funding | | 30 | 105 |
| Other | | 9 | 13 |
| | | 236 | 320 |
| OTHER INCOME | | | |
| Loxton Riverfront Holiday Park | | 657 | 610 |
| Workers Compensation Scheme Bonus | | 145 | 137 |
| Local Government Risk Special Distribution | | 39 | 38 |
| Local Government Finance Authority Bonus | | 49 | 31 |
| Temporary Water Licence Sales | | 77 | 73 |
| Sponsorship Income | | 37 | 36 |
| Fundraising | | 20 | 15 |
| Sundry | | 10 | 32 |
| | | 1,034 | 972 |
| GRANTS, SUBSIDIES, CONTRIBUTIONS | | | |
| Am'ts rec'd specifically for new or upgraded assets | | 918 | 2,320 |
| Other grants, subsidies and contributions | | | |
| Untied - Financial Assistance Grant | | 5,276 | 4,293 |
| Roads to Recovery | | 519 | 1,046 |
| Library & Communications | | 38 | 48 |
| Sundry | | 145 | 366 |
| | | 5,978 | 5,753 |
| | | 6,896 | 8,073 |
| <i>The functions to which these grants relate are shown in Note 11.</i> | | | |
| Sources of grants | | | |
| Commonwealth government | | 874 | 1,046 |
| State government | | 5,623 | 4,706 |
| Other | | 399 | 2,321 |
| | | 6,896 | 8,073 |
| PHYSICAL RESOURCES RECEIVED FREE OF CHARGE | | | |
| Almondco Access Road (50% Contribution) | | - | 19 |
| TOTAL PHYSICAL RESOURCES RECEIVED | | - | 19 |

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 3 - EXPENSE

| | Notes | 2019 \$'000 | 2018 \$'000 |
|--|-------|----------------|----------------|
| EMPLOYEE COSTS | | | |
| Salaries and Wages | | 4,910 | 4,912 |
| Employee leave expense | | 933 | 955 |
| Superannuation - defined contribution plan contributions | 16 | 371 | 363 |
| Superannuation - defined benefit plan contributions | 16 | 193 | 193 |
| Workers' Compensation Insurance | | 276 | 281 |
| Fringe Benefit Tax | | 68 | 51 |
| Less: Capitalised and distributed costs | | (538) | (538) |
| Total Operating Employee Costs | | 6,213 | 6,217 |
| Total Number of Employees | | 77 | 82 |
| <i>(Full time equivalent at end of reporting period)</i> | | | |
| MATERIALS, CONTRACTS & OTHER EXPENSES | | | |
| <u>Prescribed Expenses</u> | | | |
| Auditor's Remuneration | | | |
| - Auditing the financial reports | | 19 | 19 |
| Elected members' expenses | | 196 | 192 |
| Subtotal - Prescribed Expenses | | <u>215</u> | <u>211</u> |
| <u>Other Materials, Contracts & Expenses</u> | | | |
| Contractors | | 3,880 | 3,760 |
| Energy | | 527 | 574 |
| Cleaning | | 272 | 335 |
| Fuel | | 575 | 471 |
| Insurance | | 380 | 374 |
| Management Fee | | 450 | 374 |
| Registration Fee | | 75 | 75 |
| Revaluation increment - Retirement Village Liability | | - | 71 |
| Subscriptions | | 115 | 119 |
| Telecommunications | | 76 | 124 |
| Water | | 218 | 248 |
| Legal Expenses | | 55 | 62 |
| Levies paid to government - NRM levy | | 454 | 561 |
| - Other Levies | | 307 | 234 |
| Parts, accessories & consumables | | 873 | 557 |
| Professional services | | 191 | 236 |
| Sundry | | 3 | 42 |
| Subtotal - Other Materials, Contracts & Expenses | | <u>8,451</u> | <u>8,217</u> |
| | | 8,666 | 8,428 |

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 3 - EXPENSE con't

| | 2019 | 2018 |
|--|--------------|--------------|
| Notes | \$'000 | \$'000 |
| DEPRECIATION, AMORTISATION & IMPAIRMENT | | |
| Depreciation | | |
| Buildings & Other Structure | 1,624 | 1,821 |
| Infrastructure | | |
| - Road Infrastructure | 2,419 | 2,368 |
| - Footpaths, Kerb & Gutter | 301 | 302 |
| - Other Infrastructure | 18 | 20 |
| -Stormwater Drainage | 144 | 144 |
| - CMWS | 432 | 431 |
| - Irrigation | 63 | 63 |
| Plant, Machinery & Equipment | 710 | 695 |
| Office Equipment, Furniture & Fittings | 141 | 174 |
| | <u>5,852</u> | <u>6,018</u> |
| FINANCE COSTS | | |
| Interest on Loans | 25 | 29 |
| Unwinding of present value discounts | - | 19 |
| | <u>25</u> | <u>48</u> |

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

| | Notes | 2019 \$'000 | 2018 \$'000 |
|--|-------|----------------|----------------|
| INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT | | | |
| <i>Assets renewed or directly replaced</i> | | | |
| Proceeds from disposal | | 304 | 421 |
| Less: Carrying amount of assets sold | | 920 | 1,082 |
| Gain (Loss) on disposal | | (616) | (661) |

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 5 - CURRENT ASSETS

| | Notes | 2019 \$'000 | 2018 \$'000 |
|--------------------------------------|-------|----------------|----------------|
| CASH & EQUIVALENT ASSETS | | | |
| Cash on Hand and at Bank | | 91 | 165 |
| Deposits at Call | | 17,616 | 17,230 |
| | | <u>17,707</u> | <u>17,395</u> |
| TRADE & OTHER RECEIVABLES | | | |
| Rates - General & Other | | 727 | 864 |
| Accrued Revenues | | 89 | 302 |
| Debtors - general | | 305 | 252 |
| GST Recoupment | | 229 | 79 |
| Prepayments | | 141 | 132 |
| Loans to community organisations | | 23 | 23 |
| Total | | <u>1,514</u> | <u>1,652</u> |
| Less: Allowance for Doubtful Debts | | 22 | 46 |
| | | <u>1,492</u> | <u>1,606</u> |
| INVENTORIES | | | |
| Stores & Materials | | 102 | 85 |
| | | <u>102</u> | <u>85</u> |

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 6 - NON-CURRENT ASSETS

| | | 2019 | 2018 |
|-------------------------------------|-------|---------------|--------------|
| | Notes | \$'000 | \$'000 |
| FINANCIAL ASSETS | | | |
| Receivables | | | |
| Loans to community organisations | | 46 | 70 |
| TOTAL FINANCIAL ASSETS | | 46 | 70 |
| OTHER NON-CURRENT ASSETS | | | |
| Capital Works-in-Progress | | 4,239 | 566 |
| Intangible Asset - Water Rights | | 6,222 | 3,500 |
| | | 10,461 | 4,066 |

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 7 - INVESTMENT PROPERTY

| | Fair Value Level | 2018 \$'000 | | | | 2019 \$'000 | | | |
|----------------------------------|------------------|----------------|------|------------|-----------------|----------------|------|------------|-----------------|
| | | Fair Value | Cost | Acc' Dep'n | Carrying Amount | Fair Value | Cost | Acc' Dep'n | Carrying Amount |
| Buildings & Structures | 2 | - | - | - | - | 14,410 | - | - | 14,410 |
| TOTAL INVESTMENT PROPERTY | | - | - | - | - | 14,410 | - | - | 14,410 |

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (IPP&E)

| | Fair Value Level | 2018 \$'000 | | | | 2019 \$'000 | | | |
|--|------------------|----------------|--------|------------|-----------------|----------------|--------|------------|-----------------|
| | | Fair Value | Cost | Acc' Dep'n | Carrying Amount | Fair Value | Cost | Acc' Dep'n | Carrying Amount |
| Land - Community | 2 | 25,524 | - | - | 25,524 | 25,536 | - | - | 25,536 |
| Land - Other | 3 | 1,530 | 84 | - | 1,614 | 1,530 | 84 | - | 1,614 |
| Buildings & Other Structure | 3 | 69,603 | 2,281 | (36,440) | 35,444 | 74,662 | - | (38,862) | 35,800 |
| Buildings & Other Structure Infrastructure | 3 | 26,091 | 264 | (16,245) | 10,110 | - | 164 | (114) | 50 |
| - Road Infrastructure | 3 | 98,254 | 1,715 | (31,174) | 68,795 | 101,745 | - | (32,738) | 69,007 |
| - Footpaths, Kerb & Gutter | 3 | 19,244 | - | (5,730) | 13,514 | 19,265 | - | (6,025) | 13,240 |
| - Other Infrastructure | 3 | 833 | - | (176) | 657 | 203 | - | (194) | 9 |
| - Stormwater Drainage | 3 | 11,616 | - | (4,075) | 7,541 | 11,616 | - | (4,219) | 7,397 |
| - CMWS | 3 | 21,643 | 44 | (10,906) | 10,781 | 21,643 | 44 | (11,338) | 10,349 |
| - Irrigation | 3 | 3,113 | - | (1,250) | 1,863 | 3,123 | - | (1,307) | 1,816 |
| Plant, Machinery & Equipment | | - | 10,274 | (3,362) | 6,912 | - | 11,083 | (4,364) | 6,719 |
| Office Equipment, Furniture & Fittings | | - | 2,081 | (1,303) | 778 | - | 2,184 | (1,444) | 740 |
| Book Stocks | 3 | 758 | - | - | 758 | 596 | - | - | 596 |
| Total IPP&E | | 278,209 | 16,743 | (110,661) | 184,291 | 259,919 | 13,559 | (100,605) | 172,873 |
| Comparatives | | 267,833 | 16,285 | (106,727) | 177,391 | 278,209 | 16,743 | (110,661) | 184,291 |

This Note continues on the following pages.

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 7 - INVESTMENT PROPERTY

| Buildings & Structures | 2018 | CARRYING AMOUNT MOVEMENTS DURING YEAR | | | | | | | 2019 | |
|---------------------------|-----------------|---------------------------------------|----------|-----------|----------|------------|-----------|-----|-----------------|-----------------|
| | \$'000 | \$'000 | | | | | | | \$'000 | |
| | Carrying Amount | Additions | | Disposals | Deprec'n | Impairment | Transfers | | Net Revaluation | Carrying Amount |
| | | New / Upgrade | Renewals | | | | In | Out | | |
| | - | - | 490 | - | - | - | 10,060 | - | 3,860 | 14,410 |
| TOTAL INVESTMENT PROPERTY | - | - | 490 | - | - | - | 10,060 | - | 3,860 | 14,410 |

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

| | 2018 \$'000 | CARRYING AMOUNT MOVEMENTS DURING YEAR \$'000 | | | | | | | | 2019 \$'000 |
|---|--------------------|---|----------|-----------|----------|------------|-----------|----------|--------------------|--------------------|
| | Carrying Amount | Additions | | Disposals | Deprec'n | Impairment | Transfers | | Net Revaluation | Carrying Amount |
| | | New / Upgrade | Renewals | | | | In | Out | | |
| Land - Community | 25,524 | 27 | - | - | - | - | - | - | (15) | 25,536 |
| Land - Other | 1,614 | - | - | - | - | - | - | - | - | 1,614 |
| Buildings & Other Structure | 35,444 | 811 | 204 | - | (1,624) | - | - | - | 965 | 35,800 |
| Buildings & Other Structure | 10,110 | - | - | - | - | - | - | (10,060) | - | 50 |
| Infrastructure | - | - | - | - | - | - | - | - | - | - |
| - Road Infrastructure | 68,795 | - | 3,036 | (405) | (2,419) | - | - | - | - | 69,007 |
| - Footpaths, Kerb & Gutter | 13,514 | - | 45 | (18) | (301) | - | - | - | - | 13,240 |
| - Other Infrastructure | 657 | - | 9 | - | (18) | - | - | - | (639) | 9 |
| -Stormwater Drainage | 7,541 | - | - | - | (144) | - | - | - | - | 7,397 |
| - CMWS | 10,781 | - | - | - | (432) | - | - | - | - | 10,349 |
| - Irrigation | 1,863 | - | 16 | - | (63) | - | - | - | - | 1,816 |
| Plant, Machinery & Equipment | 6,912 | - | 1,014 | (497) | (710) | - | - | - | - | 6,719 |
| Office Equipment, Furniture & Fittings | 778 | 103 | - | - | (141) | - | - | - | - | 740 |
| Book Stocks | 758 | - | - | - | - | - | - | - | (162) | 596 |
| Total IPP&E | 184,291 | 941 | 4,324 | (920) | (5,852) | - | - | (10,060) | 149 | 172,873 |
| Comparatives | 177,391 | 2,568 | 4,327 | (1,082) | (6,018) | - | - | - | 7,105 | 184,291 |

This note continues on the following pages.

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Valuation of Assets

General Valuation Principles

Accounting procedure: Upon revaluation, the current new replacement cost and accumulated depreciation are re-stated such that the difference represents the fair value of the asset determined in accordance with AASB 13 *Fair Value Measurement*: accumulated depreciation is taken to be the difference between current new replacement cost and fair value. In the case of land, fair value is taken to be the current replacement cost.

Highest and best use: For land which Council has an unfettered right to sell, the "highest and best use" recognises the possibility of the demolition or substantial modification of some or all of the existing buildings and structures affixed to the land.

Much of the land under Council's care and control is Crown land or has been declared as community land under the provisions of the Local Government Act 1999. Other types of restrictions also exist.

For land subject to these restrictions, the highest and best use is taken to be the "highest and best use" available to Council, with a rebuttable presumption that the current use is the "highest and best use". The reason for the current use of a large proportion of Council's assets being other than the "highest and best use" relates to Council's principal role as the provider of services to the community, rather than the use of those assets for the generation of revenue.

For buildings and other structures on and in the land, including infrastructure, "highest and best use" is determined in accordance with the land on and in which they are situated.

Fair value hierarchy level 2 valuations: Certain land, and the buildings and structures thereon, are shown above as being based on fair value hierarchy level 2 valuation inputs. They are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attaching to the particular asset.

Fair value hierarchy level 3 valuations of land: Valuations of Crown land, community land and land subject to other restrictions on use or disposal, shown above as being based on fair value hierarchy level 3 valuation inputs, are based on prices for similar assets in an active market, but include adjustments for specific advantages or disadvantages attaching to the particular asset that are not directly or indirectly observable in that market, or the number and / or amount of observable adjustments of which are so great that the valuation is more fairly described as being based on level 3 valuation inputs.

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets: There is no known market for these assets and they are valued at depreciated current replacement cost. This method involves:

The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.

The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

District Council of Loxton Waikerie
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2019

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Capitalisation thresholds used by Council for a representative range of assets are shown below. No capitalisation threshold is applied to the acquisition of land or interests in land.

| | |
|---|----------|
| Office Furniture & Equipment | \$2,000 |
| Other Plant & Equipment | \$2,000 |
| Structures – park, playground equipment | \$5,000 |
| Buildings - new construction/extensions | \$10,000 |
| Road construction & reconstruction | \$10,000 |
| Paving & footpaths, Kerb & Gutter | \$5,000 |
| Drains & Culverts | \$5,000 |

Estimated Useful Lives: Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

| | |
|--------------------------------------|-----------------|
| Plant, Furniture & Equipment | |
| Office Equipment | 5 to 10 years |
| Office Furniture | 10 to 20 years |
| Vehicles and Road-making Equip | 5 to 8 years |
| Other Plant & Equipment | 5 to 15 years |
| Building & Other Structures | |
| Buildings – masonry | 50 to 100 years |
| Buildings – other construction | 20 to 40 years |
| Park Structures – masonry | 50 to 100 years |
| Park Structures – other construction | 20 to 40 years |
| Playground equipment | 5 to 15 years |
| Benches, seats, etc | 10 to 20 years |
| Infrastructure | |
| Sealed Roads – Surface | 15 to 25 years |
| Sealed Roads – Structure | 20 to 50 years |
| Unsealed Roads | 10 to 20 years |
| Bridges – Concrete | 80 to 100 years |
| Paving & Footpaths, Kerb & Gutter | 80 to 100 years |
| Drains | 80 to 100 years |
| Culverts | 50 to 75 years |
| Flood Control Structures | 80 to 100 years |
| Dams and Reservoirs | 80 to 100 years |
| Bores | 20 to 40 years |
| Reticulation Pipes – PVC | 70 to 80 years |
| Reticulation Pipes – other | 25 to 75 years |
| Pumps & Telemetry | 15 to 25 years |
| Other Assets | |
| Library Books | 10 to 15 years |
| Artworks | indefinite |

District Council of Loxton Waikerie

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2019

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Land & Land Improvements

Council being of the opinion that it is not possible to attribute a value sufficiently reliably to qualify for recognition, land under roads has not been recognised in these reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

Freehold land and land over which Council has control, but does not have title, is recognised on the cost basis. No capitalisation threshold is applied to the acquisition of land or interests in land.

Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised on the cost basis, originally deriving from a valuation at 30 June 1997 at current replacement cost. Additions are recognised at cost.

Estimated future costs of reinstatement of land, capitalised in accordance with AASB 116.16(c), are reviewed annually (see Note 1) and depreciated over the estimated remaining life of the relevant asset.

Buildings & Other Structures

Buildings and other structures were revalued as at 30 June 2018 by Jones Lang Lasaille Infrastructure Advisory.

Infrastructure

Transportation assets were revalued as at 30 June 2018 by Tonkin Consulting using the desk-top valuation approach at depreciated current replacement cost as at 1 July 2017, based on actual costs incurred during the reporting periods ended 30 June 2017. All acquisitions made after the respective dates of valuation are recorded at cost.

Stormwater drainage infrastructure assets were revalued as at 30 June 2018 by Tonkin Consulting using the desk-top valuation approach at depreciated current replacement cost as at 1 July 2017, based on actual costs incurred during the reporting periods ended 30 June 2017. All acquisitions made after the respective dates of valuation are recorded at cost.

Community wastewater management system infrastructure assets were revalued as at 30 June 2018 by Tonkin Consulting using the desk-top valuation approach at depreciated current replacement cost as at 1 July 2017, based on actual costs incurred during the reporting periods ended 30 June 2017. All acquisitions made after the respective dates of valuation are recorded at cost.

Irrigation infrastructure assets were revalued as at 30 June 2018 by Tonkin Consulting using the desk-top valuation approach at depreciated current replacement cost as at 1 July 2017, based on actual costs incurred during the reporting periods ended 30 June 2017. All acquisitions made after the respective dates of valuation are recorded at cost.

Plant, Furniture & Equipment

These assets are recognised on the cost basis and depreciated using the straight-line method.

Book Stocks

Book stocks and other lending materials were revalued as at 30 June 2019 by Council staff and are recorded at fair value.

Investment Property

The basis of valuation of investment properties is fair value being the amounts for which the properties could be exchanged between willing but not anxious parties in an arms length transaction, based on current prices in an active market for similar parties in the same location and subject to similar leases. The 2019 valuation was made by valuation firm Jones Lang Lasaille Infrastructure Advisory.

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 8 - LIABILITIES

| | | 2019 \$'000 | | 2018 \$'000 | |
|--|--------------|----------------|--------------------|----------------|--------------------|
| TRADE & OTHER PAYABLES | Notes | Current | Non-current | Current | Non-current |
| Goods & Services | | 220 | - | 351 | - |
| Accrued expenses - employee entitlements | | 43 | - | 40 | - |
| Accrued expenses - other | | 2,115 | - | 1,080 | - |
| Retirement Village Facility Deposits | | 10,416 | - | 10,709 | - |
| | | <u>12,794</u> | <u>-</u> | <u>12,180</u> | <u>-</u> |
| BORROWINGS | | | | | |
| Loans | | 65 | 298 | 63 | 363 |
| | | <u>65</u> | <u>298</u> | <u>63</u> | <u>363</u> |
| <i>All interest bearing liabilities are secured over the future revenues of the Council.</i> | | | | | |
| PROVISIONS | | | | | |
| Long Service Leave (including oncost) | | 914 | 174 | 978 | 146 |
| Annual Leave (including oncost) | | 608 | - | 664 | - |
| | | <u>1,522</u> | <u>174</u> | <u>1,642</u> | <u>146</u> |

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 9 - RESERVES

| ASSET REVALUATION RESERVE | 1/7/2018 | Net Increments/ (Decrements) | Transfers, Impairments | 30/6/2019 |
|----------------------------------|-----------------|---|-----------------------------------|------------------|
| Notes | \$'000 | \$'000 | \$'000 | \$'000 |
| Land - Community | 16,546 | (15) | - | 16,531 |
| Building & Other Structures | 34,554 | 965 | - | 35,519 |
| Road Infrastructure | 59,246 | - | (639) | 58,607 |
| CMWS | 3,714 | - | - | 3,714 |
| Book Stocks | 426 | (162) | - | 264 |
| Water Rights | 3,500 | 2,722 | - | 6,222 |
| TOTAL | 117,986 | 3,510 | (639) | 120,857 |
| Comparatives | 108,360 | 10,605 | - | 118,965 |

| OTHER RESERVES | 1/7/2018 | Transfers to Reserve | Transfers from Reserve | 30/6/2019 |
|-----------------------------|-----------------|---------------------------------|-----------------------------------|------------------|
| CMWS | 999 | 126 | - | 1,125 |
| TOTAL OTHER RESERVES | 999 | 126 | - | 1,125 |
| Comparatives | 3,624 | 559 | (3,184) | 999 |

PURPOSES OF RESERVES

CMWS - Community Waste Management Scheme

In compliance with the Local Government Act 1999 s155, Council has created a reserve for Community Waste Management Scheme

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 10 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

| | Notes | 2019 \$'000 | 2018 \$'000 |
|----------------------------------|-------|----------------|----------------|
| Total cash & equivalent assets | 5 | <u>17,707</u> | 17,395 |
| Balances per Cash Flow Statement | | <u>17,707</u> | <u>17,395</u> |

(b) Reconciliation of Change in Net Assets to Cash from Operating Activities

| | | |
|---|--------------|--------------|
| Net Surplus (Deficit) | 6,248 | 3,039 |
| Non-cash items in Income Statement | | |
| Depreciation, amortisation & impairment | 5,852 | 6,018 |
| Investment Property Revaluation Increment | (3,886) | - |
| Net increase (decrease) in unpaid employee benefits | (78) | (138) |
| Premiums & discounts recognised & unwound | (11) | 23 |
| Change in allowances for under-recovery | (24) | - |
| Non-cash asset acquisitions | - | (19) |
| Grants for capital acquisitions treated as Investing Activity | (918) | (2,320) |
| Net (Gain) Loss on Disposals | 616 | 661 |
| | <u>7,799</u> | <u>7,264</u> |
| Add (Less): Changes in Net Current Assets | | |
| Net (increase) decrease in receivables | (148) | 688 |
| Net (increase) decrease in inventories | (17) | (6) |
| Net increase (decrease) in trade & other payables | 361 | 963 |
| Net Cash provided by (or used in) operations | <u>7,995</u> | <u>8,909</u> |

(c) Non-Cash Financing and Investing Activities

Acquisition of assets by means of:

| | | | |
|--|---|---|----|
| Physical resources received free of charge | 3 | - | 19 |
| Amounts recognised in Income Statement | | - | 19 |

(d) Financing Arrangements

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

| | | |
|--------------------------------------|-------|-------|
| Bank Overdrafts | 500 | 500 |
| Corporate Credit Cards | 117 | 15 |
| LGFA Cash Advance Debenture facility | 3,500 | 3,500 |

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 11 - FUNCTIONS

INCOMES, EXPENSES AND ASSETS HAVE BEEN DIRECTLY ATTRIBUTED TO THE FOLLOWING FUNCTIONS & ACTIVITIES

| | INCOME | | EXPENSES | | OPERATING SURPLUS (DEFICIT) | | GRANTS INCLUDED IN INCOME | | TOTAL ASSETS HELD (CURRENT & NON-CURRENT) | |
|--------------------------|----------------|----------------|----------------|----------------|--------------------------------|----------------|------------------------------|----------------|---|----------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | 2019 \$'000 | 2018 \$'000 | 2019 \$'000 | 2018 \$'000 |
| | 2019 \$'000 | 2018 \$'000 | 2019 \$'000 | 2018 \$'000 | 2019 \$'000 | 2018 \$'000 | | | | |
| Economic Services | 844 | 828 | 1,100 | 1,182 | (256) | (354) | - | - | - | - |
| Public Order & Safety | | | 2 | 4 | (2) | (4) | - | - | - | - |
| Recreation & Culture | 647 | 149 | 3,195 | 2,173 | (2,548) | (2,024) | 38 | 48 | 31,783 | 30,942 |
| Regulatory Services | 366 | 351 | 1,011 | 823 | (645) | (472) | - | - | - | - |
| Transport | 4,390 | 4,316 | 9,017 | 8,474 | (4,627) | (4,158) | 2,403 | 2,222 | 103,274 | 100,540 |
| Housing & Comm Amenities | 8,156 | 4,151 | 4,509 | 5,025 | 3,647 | (874) | - | - | 54,988 | 49,701 |
| Unclassified Activities | 48 | 44 | - | 243 | 48 | (199) | - | - | 9,061 | 8,821 |
| Council Administration | 12,185 | 12,184 | 1,775 | 2,656 | 10,410 | 9,528 | 3,537 | 3,483 | 17,985 | 17,509 |
| Health | 66 | 49 | 147 | 131 | (81) | (82) | - | - | - | - |
| TOTALS | 26,702 | 22,072 | 20,756 | 20,711 | 5,946 | 1,361 | 5,978 | 5,753 | 217,091 | 207,513 |

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 11 (con't) - COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

Economic Services

Economic Initiatives, tourism, caravan parks.

Public Order & Safety

Supervision of various laws, fire prevention, road safety, bird and dog control.

Recreation & Culture

Maintenance & Operation of libraries, recreation centres, swimming pools, internet centre, parks, gardens and reserves, playgrounds, sports grounds, and halls.

Regulatory Services

Development and Planning Act administration and inspectorial services.

Transport

Aerodrome, Footpaths and Kerbing, Roads – sealed, Roads – formed, Roads – natural formed, Roads – unformed, Traffic Management, and Other Transport.

Housing & Community Amenities

Town planning, road sweeping, roadside rubbish collection, domestic refuse collection, operation of rubbish tips, stormwater drainage, street signs, tree management, cemetery operations, retirement village operation, youth services and community information.

Council Administration

Governance, Administration n.e.c., Elected Members, Organisational, Support Services, Accounting/Finance, Payroll, Human Resources, Information Technology, Communication, Rates Administration, Records, Customer Service, Other Support Services.

Health

Health Act administration, immunisation services and pest and pest plant control.

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 12 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as *loans and receivables*.

Accounting Policies - Recognised Financial Instruments

| | |
|--|---|
| Bank, Deposits at Call, Short Term Deposits | <p>Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p>Terms & conditions: Deposits are returning fixed interest rates of 1.25% (2018: 1.5%). Short term deposits have an average maturity of 0 days and an average interest rates of 1.25% (2018: 0 days, 1.5%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p> |
| Receivables - Rates & Associated Charges (including legal & penalties for late payment) | <p>Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p>Terms & conditions: Secured over the subject land, arrears attract interest of 2% (2018: 2%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p> |
| Receivables - Fees & other charges | <p>Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p> |
| Receivables - other levels of government | <p>Accounting Policy: Carried at nominal value.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p> |

District Council Of Loxton Waikerie

Notes to and forming part of the Financial Statements

Note 12 - FINANCIAL INSTRUMENTS (con't)

| | |
|--|--|
| Receivables - Retirement Home Contributions | <p>Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p> |
| Liabilities - Creditors and Accruals | <p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p> |
| Liabilities - Retirement Home Contributions | <p>Accounting Policy: To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values.</p> <p>Terms & conditions: Pursuant to Commonwealth legislation certain intending residents are required to contribute amounts on an interest free basis. The amounts are subject to certain deductions as prescribed by the legislation, the balance being repaid on termination of tenancy.</p> <p>Carrying amount: approximates fair value for short tenancies; may be non-materially over-stated for longer tenancies.</p> |
| Liabilities - Interest Bearing Borrowings | <p>Accounting Policy: Carried at the principal amounts. Interest is charged as an expense as it accrues.</p> <p>Terms & conditions: secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 3.5% and 6.2% (2018: 3.5% and 6.2%)</p> <p>Carrying amount: approximates fair value.</p> |
| Liabilities - Finance Leases | <p>Accounting Policy: accounted for in accordance with AASB 117.</p> |

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 12 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

| 2019 | Due < 1 year | Due > 1 year ≤ 5 years | Due > 5 years | Total Contractual Cash Flows | Carrying Values |
|-------------------------------------|---------------|---------------------------|------------------|------------------------------------|--------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| <u>Financial Assets</u> | | | | | |
| Cash & Equivalents | 17,707 | | | 17,707 | 17,707 |
| Receivables | 1,285 | 46 | - | 1,331 | 1,331 |
| Total | 18,992 | 46 | - | 19,038 | 19,038 |
| <u>Financial Liabilities</u> | | | | | |
| Payables | 10,941 | - | - | 10,941 | 10,636 |
| Current Borrowings | 65 | - | - | 65 | 65 |
| Non-Current Borrowings | - | 298 | - | 298 | 298 |
| Total | 11,006 | 298 | - | 11,304 | 10,999 |

| 2018 | Due < 1 year | Due > 1 year; ≤ 5 years | Due > 5 years | Total Contractual Cash Flows | Carrying Values |
|-------------------------------------|---------------|----------------------------|------------------|------------------------------------|--------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| <u>Financial Assets</u> | | | | | |
| Cash & Equivalents | 17,395 | | | 17,395 | 17,395 |
| Receivables | 858 | - | - | 858 | 858 |
| Total | 18,253 | - | - | 18,253 | 18,253 |
| <u>Financial Liabilities</u> | | | | | |
| Payables | 11,060 | - | - | 11,060 | 11,060 |
| Current Borrowings | 63 | - | - | 63 | 63 |
| Non-Current Borrowings | - | 352 | 11 | 363 | 363 |
| Total | 11,123 | 352 | 11 | 11,486 | 11,486 |

The following interest rates were applicable to Council's borrowings at balance date:

| | 30 June 2019 | | 30 June 2018 | |
|----------------------|--------------------------------------|-------------------|--------------------------------------|-------------------|
| | Weighted Average Interest Rate | Carrying Value | Weighted Average Interest Rate | Carrying Value |
| | % | \$'000 | % | \$'000 |
| Fixed Interest Rates | 5.82 | 363 | 5.77 | 426 |
| | | 363 | | 426 |

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 12 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Council.

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any allowance for doubtful debts. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of Council's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor currency risk apply.

Liquidity Risk is the risk that Council will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Council also has available a range of bank overdraft and standby borrowing facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Council has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 13 - COMMITMENTS FOR EXPENDITURE

| | 2019 | 2018 |
|--|---------------|--------|
| | \$'000 | \$'000 |
| Capital Commitments | | |
| Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities: | | |
| Buildings | 11,315 | - |
| | 11,315 | - |
| These expenditures are payable: | | |
| Not later than one year | 11,315 | - |
| | 11,315 | - |
| Other Expenditure Commitments | | |
| Audit Services | 16 | 32 |
| Management Contracts | 1,716 | 1,872 |
| | 1,732 | 1,904 |

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 14 - FINANCIAL INDICATORS

| | 2019 | 2018 | 2017 |
|--------------------------------|-------|------|-------|
| Operating Surplus Ratio | | | |
| <u>Operating Surplus</u> | 22.3% | 6.2% | 13.8% |
| Total Operating Income | | | |

This ratio expresses the operating surplus as a percentage of total operating revenue.

Net Financial Liabilities Ratio

| | | | |
|----------------------------------|--------|--------|-------|
| <u>Net Financial Liabilities</u> | -16.4% | -21.0% | -1.0% |
| Total Operating Income | | | |

Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.

Adjustments to Ratios

Federal Government Advance Payment

In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1.

Loxton Retirement Village Revaluation Increment

A revaluation increment arising as part of Council's adoption of the investment property accounting standard equivalent, as explained in Note 1.12.

These **Adjusted Ratios** remove the two aforementioned adjustments and correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison between years.

| | | | |
|---|--------|--------|--------|
| Adjusted Operating Surplus Ratio | 6.0% | 6.0% | 1.4% |
| Adjusted Net Financial Liabilities Ratio | -14.1% | -21.0% | -13.0% |

Asset Renewal Funding Ratio

| | | | |
|---------------------------------------|--------|-------|-------|
| <u>Net Outlays on Existing Assets</u> | 154.2% | 72.7% | 73.4% |
| Net Asset Renewals - IAMP | | | |

Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 15 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances

| | 2019 \$'000 | 2018 \$'000 |
|---|---------------------|---------------------|
| Income | 26,702 | 22,072 |
| Expenses | <u>(20,756)</u> | <u>(20,711)</u> |
| Operating Surplus / (Deficit) | 5,946 | 1,361 |
| Net Outlays on Existing Assets | | |
| Capital Expenditure on renewal and replacement of Existing Assets | (4,618) | (3,086) |
| Add back Depreciation, Amortisation and Impairment | 5,852 | 6,018 |
| Proceeds from Sale of Replaced Assets | <u>304</u> | <u>421</u> |
| | 1,538 | 3,353 |
| Net Outlays on New and Upgraded Assets | | |
| Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i> | (4,171) | (2,832) |
| Amounts received specifically for New and Upgraded Assets | <u>918</u> | <u>2,320</u> |
| | (3,253) | (512) |
| Net Lending / (Borrowing) for Financial Year | <u>4,231</u> | <u>4,202</u> |

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 16 – SUPERANNUATION

The Council makes employer superannuation contributions in respect of its employees to Statewide Super (formerly Local Government Superannuation Scheme). There are two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2018/19; 9.50% in 2019/20). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2017/18) of "superannuation" salary.

In addition, Council makes a separate contribution of 3% of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willie Towers Watson as at 30 June 2017. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to Other Superannuation Schemes

Council also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Council.

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

**Note 17 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE
BALANCE SHEET**

The following assets and liabilities do not qualify for recognition in the Balance Sheet but knowledge of those items is considered relevant to user of the financial report in making and evaluating decisions about the allocation of scarce resources.

1. LAND UNDER ROADS

As reported elsewhere in these Statements, Council is of the opinion that it is not possible to attribute a value sufficiently reliably for these assets to qualify for recognition, and accordingly land under roads has not been recognised in these reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

At reporting date, Council controlled 2,304 km of road reserves of average width 9 metres.

2. POTENTIAL INSURANCE LOSSES

Council is a multi-purpose organisation providing a large range of building, parks infrastructure, playgrounds and other facilities accessible to the public. At any time, it is likely that claims will have been made against Council that remain unsettled.

Council insures against all known insurable risks using a range of insurance policies, each of which is subject to a deductible "insurance excess", the amount of which varies according to the class of insurance.

Council has recognised the potential losses arising from claims known at reporting date based on average historical net cost (including insurance excess) of similar types of claims. Other potential claims not reported to Council may have existed at reporting date.

3. LEGAL EXPENSES

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of nil appeals against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 18 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all 21 persons were paid the following total compensation:

| | 2019 \$'000 | 2018 \$'000 |
|--|-----------------------|----------------|
| Salaries, allowances & other short term benefits | 970 | 862 |
| Termination benefits | 15 | 58 |
| TOTAL | 985 | 920 |

Other than amounts paid as ratepayers or residents (e.g. rates, swimming pool entry fees, etc.), Council received the following amounts in total:

| | 2019 \$'000 | 2018 \$'000 |
|---|-----------------------|----------------|
| Contributions for fringe benefits tax purposes | - | 1 |
| Planning, building applications and Health fees | 2 | - |
| Loxton Retirement Village Charges | 161 | - |
| TOTAL | 163 | 1 |

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

Key Management Personnel or Key Management Personal relatives are members of the following committees and organisations:

| | |
|------------------------------------|----------------------------------|
| Riverland West Chamber of Commerce | Loxton Chamber of Commerce |
| Berri Lion's Club | Waikerie Australia Day Committee |
| Rotary Club of Waikerie | Waikerie Historical Society |
| Regional Development Australia | Waikerie Firearms Club |
| Riverland West Landcare | Moorook & District Club |

In accordance with the Local government Act 1999, these persons declared a conflict of interest and leave the meeting environs when any matter affecting their organisation/club is discussed or voted upon.

During 2018/19 Council made contributions totalling \$236,450 to the above committees and organisations as follows:

Waikerie Rotary Club - \$4,842
Riverland West Chamber of Commerce - \$72,000
Loxton Chamber of Commerce - \$98,822
Waikerie Australia Day Committee - \$5,000
Regional Development Australia - \$55,786

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 18 - RELATED PARTY DISCLOSURES

Some key management personnel or their close family members are affiliated with various service clubs, sporting clubs or benevolent organisations of the region. From time to time council will assist such organisations by way of community support, rate rebate in accordance council will assist such organisations by way of community support, rate rebate in accordance with the Local Government Act 1999, or in kind assistance. These sporting clubs regular hire council facilities and pay council hire fees in accordance with Fees and Charges register adopted by Council.

Key management personnel or key management personal relatives lodged a total of five planning and building applications during the year. In accordance with the Local Government Act 1999, these persons declared conflicts of interest and took no part in the assessment or approval processes for these applications. Total Fees for these applications was \$1,585.04

One Key Management Personnel made payments totalling \$560 for Environment Health and Permit related charges.

Three key management personnel or relatives own businesses which Council has financial transactions with. The total payments to their business was \$22,320.

Two close family members of key management personnel are employed by Council in accordance with the terms of the Award, and as recorded in the public Register of Salaries maintained in accordance with section 105 of the Local Government Act 1999.

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT

To the members of the District Council of Loxton Waikerie

Opinion

We have audited the accompanying financial report of the District Council of Loxton Waikerie (the Council), which comprises the Statement of Financial Position as at 30 June 2019, Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of Council.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2019, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Council in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Council's Responsibility for the Financial Report

The Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*. This responsibility includes determining that the basis of preparation described in Note 1 is appropriate to meet the need of the members. The Council's responsibility also includes designing, implementing and maintaining internal controls relevant to enable the preparation of the financial report to be free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Council is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless Council either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that the audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Council.
- Conclude on the appropriateness of the Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DEAN NEWBERY & PARTNERS
CHARTERED ACCOUNTANTS



SAMANTHA CRETEN
PARTNER

Signed on the 19th day of November 2019,
at 214 Melbourne Street, North Adelaide

INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE DISTRICT COUNCIL OF LOXTON WAIKERIE**Opinion**

In our opinion, the Council has complied, in all material respects, with Section 129(1)(b) of the *Local Government Act 1999* in relation to the Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2018 to 30 June 2019.

Basis for opinion

We have audited the Internal Controls of the District Council of Loxton Waikerie (the Council) under the requirements of *Section 129(1)(b) of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2018 to 30 June 2019 have been conducted properly and in accordance with law.

We conducted our engagement in accordance with Standard on Assurance Engagements *ASAE 3150 Assurance Engagements on Controls* issued by the Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

The Council's Responsibility for the Internal Controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with *Section 125 of the Local Government Act 1999* to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities have been conducted properly and in accordance with law.

Our Independence and Quality Control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and applying Auditing Standard *ASQC 1 Quality Control for Firms that Perform Audits and Review of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking the assurance engagement.

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on the Council's compliance with *Section 129(1)(b) of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures have been conducted properly and in accordance with law.

ASAE 3150 requires that we plan and performed our procedure to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the control objectives and the controls operating effectively through the period.

An assurance engagement to report on the designed and operating effectiveness of controls involves performing procedures to obtain evidence about the suitability of the design of the controls to achieve the control objectives and the operating effectiveness of the controls throughout the period. The procedures selected depend on our judgement, including the assessment of the risks that the controls are not suitably designed or the controls did not operate effectively. Our procedures included testing the operating effectiveness to the controls that we consider necessary to achieve the control objectives identified. An Assurance engagement of this type also includes evaluating the suitability of the control objectives.

Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129(1)(b) of the Local Government Act 1999* in relation to the Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

Limitations of Controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected.

An assurance engagement on operating effectiveness of controls is not designed to detect all instances of controls operating ineffectively as it is not performed continuously throughout the period and the tests performed are on a sample basis. Any projection of the outcome of the evaluation of controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

DEAN NEWBERY & PARTNERS CHARTERED ACCOUNTANTS



**SAMANTHA CRETEN
PARTNER**

Signed on the 19th day of November 2019
at 214 Melbourne Street, North Adelaide, South Australia, 5006

District Council of Loxton Waikerie
Annual Financial Statements
for the year ended 30 June 2019

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Coalface SA Council for the year ended 30 June 2019, the Council's Auditor, Dean Newbery and Partners, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.


David Beaton
CHIEF EXECUTIVE OFFICER


Tim Muhlhausler
PRESIDING MEMBER
AUDIT COMMITTEE

Date: 18 NOVEMBER 2019

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the District Council of Loxton Waikerie for the year ended 30 June 2019, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22 (5) *Local Government (Financial Management) Regulations 2011*.



SAMANTHA CRETEN

Partner

DEAN NEWBERY & PARTNERS
CHARTERED ACCOUNTANTS

Dated this 19th day of November 2019



DISTRICT COUNCIL OF LOXTON WAIKERIE

| | |
|-----------------|--|
| Postal | PO Box 409, Loxton SA 5333 |
| Loxton Office | (08) 8584 8000 |
| Waikerie Office | (08) 8541 0700 |
| Email | council@loxtonwaikerie.sa.gov.au |
| Website | www.loxtonwaikerie.sa.gov.au |

Influencing Today... Shaping Tomorrow