



DISTRICT COUNCIL OF LOXTON WAIKERIE
ANNUAL REPORT 2017-18





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OF LOXTON WAIKERIE

ANNUAL REPORT
2017-18

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INTRODUCTION



MAYOR'S REPORT



The 2017-18 financial year has been a year of contrast with the continued planning | and delivery of an upgraded and new infrastructure across the district and with the resignation of long-term CEO Peter Ackland.

I enjoyed a close working relationship with Peter and wish to acknowledge his many achievements over the 14 year period with Council, I wish he and his family every success. I want to welcome David Beaton as our new CEO back to the district and convey my best wishes to his family.

The year saw the election of the Marshall Liberal government and I look forward to working with his government and local member and Minister for Primary Industries, the Hon Tim Whetstone MP. We are hopeful they will have the capacity to fulfil their election promises especially regarding speed limits and upgrades on the state owned roads. The changes to higher mass limits; the introduction of road trains and increased B-doubles are having a direct affect on our communities. The diversion of

road trains through Moorook and Loxton due to issues with Kingston and Paringa Bridges is a major concern. The length and speed of the vehicles making it difficult to safely pass; additionally the vehicles are causing damage and deterioration of the roads.

The Brown's Well highway, in a very limited time, had a reduction in the approved speed from 110 km/ hr to 100 km/hr and approval for road trains to use the highway. The length of these vehicles with only 10 km/hr differential between normal vehicles and road trains, coupled with a narrow and windy road with no overtaking lanes, are causing safety concerns. We have met with representatives from the Department of Planning, Transport and Infrastructure and I am hopeful we can work with the government to resolve these issues.

The Council recorded a large operating surplus and finished this year in a very strong position which will assist the Council as it looks to fund large capital upgrades over the next few years, without the need to put pressure on higher rates. These projects include the Waikerie CBD upgrades and the Loxton Recreation Complex.

The horticulture section of the district is more buoyant than recent years with the lower Australian dollar driving returns and investment in wine grapes, citrus and almonds. Our growers have shown resilience and capacity over a number of years and are now being rewarded for this level of confidence,

which is now flowing into local businesses and the local economy. I commend the Loxton and Riverland West Chambers of Commerce on their efforts to support and grow business locally.

I wish to thank the community for their confidence in me and I'm proud of the achievements the council and community have been able to achieve together. This is highlighted by the considerable funds attracted to Waikerie under the Fund My Neighbourhood grants, which Council has partnered with and supported financially, to ensure their success. The staff and elected members have continued to work together to support the communities aspirations and their diligence and dedication is appreciated.

Finally I want to acknowledge the efforts of volunteers across the district, who make it possible for our communities, to have a level of services and amenities that are highly regarded across the state. Your efforts to support community events, clubs, sport and community service makes our communities great places to live and provides the basis for our long term sustainability and prosperity, thank you.

Leon Stasinowsky
Mayor

COUNCIL AND COMMITTEES

Elected Member Committee Representation



COUNCIL AND COMMITTEES



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
- 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
- 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 & 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



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
- 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



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 Programme 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



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)

CHIEF EXECUTIVE OFFICER REPORT

This years annual report gives me a chance to reflect on a period of change within Council following the resignation of Peter Ackland as CEO after 14 years of service.

Change creates opportunities allowing the Council staff, elected members and community to redefine how they will build community and operate in unity in the future. This will be very evident with the election of a new Council in November 2018.

The 2017-18 year has seen the Council consolidate its financial position and be prepared to use its reserves and investments to fund capital improvements across the district. The need to review community infrastructure is an ongoing task for Council as it looks to balance current community need and future trends.

Leisure pursuits have moved away from structured sports as demographic changes occur. Football, tennis and cricket have struggled to maintain numbers as the population in general ages and the long term need for some of these facilities changes. Those sports that remain are looking to adjust to climate change and time constraints with movement away from Saturday afternoon sport in the heat of the day, some sports are going indoors and others like bowls, the trend is to have covered greens. These types of changes will be reflected in how the Council plans for the future and uses the funds available in the most prudent way.

Development across the district increased again in 2017-18, with private investment now double that of 2012. While fewer development applications have been lodged, a number of significant large investments and expansions signal the return of industry confidence and promising times ahead for some business sectors within the region. The commencement of the Pilot Program Joint Planning Board investigations in the coming year will leave the Riverland well placed to respond to these changing trends in development.

Communication between Council and the community is also in transition with traditional sources supplemented by social media. This requires Council to invest in social media as a method of reaching out to the community, seeking their input and feedback on changes and community investments that may have a bearing on them. Council needs to be connected and accessible to the community to allow residents to communicate in a method they are comfortable with.

2017-18 saw another year of significant investment in road infrastructure as Council continues to rise to the challenge of managing its 2,304 kilometer road network. This included \$2.3m in road resheeting, \$250,000 in road resealing and \$476,000 in plant replacements necessary to continue such a large scale works program.

On top of its road infrastructure program, Council also delivered a range of other capital and



strategic projects including:

- Road resealing and resurfacing of \$3m
- Upgrades to the Loxton and Waikerie Swimming Pools
- Progress on the Loxton Recreation Complex
- Upgrades to irrigation infrastructure
- New toilet block installed at the Rain Moth Gallery
- Significant audit and works to Councils CWMS infrastructure

Council also facilitated approximately \$180,000 in community support grants which assisted local service groups to provide services, events and support throughout the community.

I wish to record my appreciation to the Council staff in the way they conduct themselves and their dedication to the Council, many over an extended period, which has resulted in high quality services and community infrastructure.

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 active 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 have 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

Purpose of Committees

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

Purpose of Committees

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:</p> <ul style="list-style-type: none"> -Enquire into and report to Council in respect of all matters that the Council confers on it. <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 Development Assessment Panel	<p>Pursuant to Section 34 of the Development Act 1993.</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: [Committees and working parties](#)

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	\$ 53,376.00 Plus a fully maintained vehicle with limited private use within South Australia
Deputy Mayoral allowance	\$16,680.00
Chairman of standing committees allowance	\$16,680.00
Elected Member allowance	\$13,344.00

ADDITIONAL ALLOWANCES PAYABLE

For those members (excluding the principal member) whose usual place of residence is at least 30km but less than 50kms from the principal office	\$351.00 per annum
For those members (excluding the principal member) whose usual place of residence is located at least 50km but less than 100kms from that Council's principal office	\$584.00 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	\$1,168.00 per annum

ALLOWANCES PAID

To Elected Members and Council Committee Members

ADDITIONAL ALLOWANCES	
Independent Chair of the Audit Committee	\$1,320.00 per meeting
Independent Chair of the Riverland Regional Assessment Panel (sitting fee)	\$770.00 per meeting
Independent members (three) (sitting fee)	\$350.00 per meeting* ex GST
Council representative (one) (sitting fee), appointed on a rotational basis by the Councils	\$350.00 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 2017 - 2018 and attended the following as per the table below:

1 JULY 2017 - 30 JUNE 2018

NAME	DATE	DETAILS
Mayor LE Stasinowsky	29 January 2018	Budget and Financial Management – John Comrie (JAC Comrie Pty Ltd)
	18 May 2018	Facebook Training for Elected Members – Kim Schiller (Loxton Public Library)
	26 June 2018	Caretaker Period Training – Felice D'Agostinoi and Paul Kelly (Norman Waterhouse Lawyers)
Cr MJ Vowles (Deputy Mayor)	14 -16 August 2017	Annual LGA Roads and Works Conference – Port Pirie
	29 January 2018	Budget and Financial Management – John Comrie (JAC Comrie Pty Ltd)
	18 May 2018	Facebook Training for Elected Members – Kim Schiller (Loxton Public Library)
	26 June 2018	Caretaker Period Training – Felice D'Agostinoi and Paul Kelly (Norman Waterhouse Lawyers)

TRAINING, SEMINARS AND CONFERENCES

Training and Development for Elected Members

Cr JF Flavel	14 -16 August 2017	Annual LGA Roads and Works Conference – Port Pirie
	29 January 2018	Budget and Financial Management – John Comrie (JAC Comrie Pty Ltd)
	18 May 2018	Facebook Training for Elected Members – Kim Schiller (Loxton Public Library)
	26 June 2018	Caretaker Period Training – Felice D’Agostinoi and Paul Kelly (Norman Waterhouse Lawyers)
Cr DG Kimber	29 January 2018	Budget and Financial Management – John Comrie (JAC Comrie Pty Ltd)
	18 May 2018	Facebook Training for Elected Members – Kim Schiller (Loxton Public Library)
	26 June 2018	Caretaker Period Training – Felice D’Agostinoi and Paul Kelly (Norman Waterhouse Lawyers)
Cr MJ Malthouse	29 January 2018	Budget and Financial Management – John Comrie (JAC Comrie Pty Ltd)
	18 May 2018	Facebook Training for Elected Members – Kim Schiller (Loxton Public Library)
	26 June 2018	Caretaker Period Training – Felice D’Agostinoi and Paul Kelly (Norman Waterhouse Lawyers)
Cr TJ Norton	29 January 2018	Budget and Financial Management – John Comrie (JAC Comrie Pty Ltd)
	26 June 2018	Caretaker Period Training – Felice D’Agostinoi and Paul Kelly (Norman Waterhouse Lawyers)
Cr DA Thiele	29 January 2018	Budget and Financial Management – John Comrie (JAC Comrie Pty Ltd)
	26 June 2018	Caretaker Period Training – Felice D’Agostinoi and Paul Kelly (Norman Waterhouse Lawyers)
Cr KA Webber	18 May 2018	Facebook Training for Elected Members – Kim Schiller (Loxton Public Library)
Cr MA Zeppel	29 January 2018	Budget and Financial Management – John Comrie (JAC Comrie Pty Ltd)
	18 May 2018	Facebook Training for Elected Members – Kim Schiller (Loxton Public Library)
	26 June 2018	Caretaker Period Training – Felice D’Agostinoi and Paul Kelly (Norman Waterhouse Lawyers)

MEMBER INFORMATION

Attendance at Meetings

The full Council meets on the third Friday of every month commencing at 9:00am. Meetings alternate between Loxton and Waikerie in the respective Council Chambers.

MEETING ATTENDANCE SCHEDULE 2017-18

Elected Members	Council Meetings	Special Meetings of Council
Mayor LE Stasinowsky	12	13
Cr MJ Vowles (Deputy Mayor)	11	13
Cr JF Flavel	10	10
Cr DG Kimber	12	11
Cr MJ Malthouse	10	8
Cr TJ Norton	11	10
Cr T Quast	10	9
Cr DA Thiele	10	7
Cr ML Ward	10	11
Cr KA Webber	11	7
Cr MA Zeppel	12	13
Total Meetings Held	12	13

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 including the Local Government Act 1999.

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.

Section 44 (6) of the Act requires council to review delegations at least once in every financial year, a review of delegations was adopted by council at the

meeting of 17 February 2017.

The delegations register can be accessed via Council's website: www.loxtonwaikerie.sa.gov.au

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

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.

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 the following:

- Absence of the Chief Executive Officer Policy
- Australia Day Awards Policy
- Advice/ Information to Elected Members Policy
- Alterations & 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/ Licencing Policy
- Community Question Time Policy
- Community Support - Use of Council Plant, Equipment &/ 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 Councils 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 again due to be held in November 2018.

Council has endorsed the Caretaker Policy and Guidelines and commenced training elected members and staff in the requirements of the Caretaker Period in preparation for the elections later this year.



CORPORATE STATEMENT

STRATEGIC OBJECTIVES

In November 2015 Council adopted its Strategic Plan, titled LW Future.

LW Future guides the development and management of the Council district and had a direct impact on the 2017-2018 Annual Business Plan through the progression of projects and actions that will ensure the delivery of Council's strategic

objectives and goals.

A summary of some of the projects and actions completed or commenced in the 2017-18 financial year are listed below.

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

CAPITAL WORKS PROGRAM - all sourced from ABP

OUR COMMUNITY

Actively enhance the quality of life of our communities by encouraging health, well being and safety.

1.3 Sport and Recreation - Provide a range of sporting and recreational facilities and continue our community's active participation in sport and recreation

1.3.1	Loxton Recreation Centre - construction of new recreation centre at Loxton commenced	Completed/ carried forward
1.3.1	Swimming Pool - Capital Works - short term works completed on both the Waikerie and Loxton swimming pools to ensure they remain open	Completed
1.3.2	Waikerie Recreation Centre - Toilet Upgrade	Completed/ carried forward

OUR ECONOMY

To have a strong and prosperous economy built on diversifying our established industries, businesses and enterprises and attracting new industries and investors.

OUR ENVIRONMENT

Responsibly manage our built and natural environment.

3.1 Assets and Infrastructure - Sustainably provide core community assets and infrastructure

3.1.1	Resheeting Program - resheeting to be undertaken in accordance with 3 year program approved by Council	Completed
3.1.1	Reseals - to be undertaken in accordance with 3 year program as approved by Council	Completed
3.1.1	Mel Schulz Road (Loxton Aerodrome) - seal completed	Completed
3.1.1	Replacement kerbs, footpaths and pram	Completed
3.1.1	Loxton Office Carpark - works	Completed
3.1.1	CWMS Audit Implementation (Loxton and Waikerie) - condition Audit and required works completed	Completed
3.1.3	Rainmoth Gallery Toilet Block - new toilet installed	Completed
3.1.6	Loxton CMWS Filtration Plant Sand Replacement - condition Audit and required works completed.	Completed

STRATEGIC OBJECTIVES

3.1.10	Plant Replacement - Plant replaced within budget	Completed
3.1.10	Fleet Management - Fleet changeovers completed	Completed
3.3.1	East Terrace Revitalisation - Loxton - works completed for 2017-18	Commenced
3.4.2	Loxton Oval Irrigation System Replacement - new irrigation system installed	Completed

LEADERSHIP AND ENGAGEMENT

Providing genuine and accountable leadership that inspires confidence within our community and ensures the responsible management of our resources.

4.5 Service Delivery – LW Service - Provide services to our community in an equitable, effective and efficient manner

4.5.1	Customer Service Relationship Management System (CRM) - new software implemented	Commenced
4.5.1	G3 ICT Initiatives - from the Riverland G3 ICT strategy for the 2017-2018 year	Commenced

STRATEGIC WORKS PROGRAM - all sourced from ABP

OUR COMMUNITY

Providing genuine and accountable leadership that inspires confidence within our community and ensures the responsible management of our resources.

1.2 Community Health - Enhance the quality of life of our community by advocating, supporting and undertaking health and community safety initiatives

1.2.1	Solar lighting - Tobruk Terrace - lighting installed	Completed
1.2.3	Off leash dog Parks in Loxton and Waikerie - new facilities installed at dog parks	Completed
1.2.3	Animal Management Plan - plan developed and adopted	Commenced
1.2.3	Microchip/Desex Subsidy and Education Program - implemented	Completed
1.3.1	Loxton North Sporting Club - lawn and crusher dust completed	Commenced

OUR ECONOMY

To have a strong and prosperous economy built on diversifying our established industries, businesses and enterprises and attracting new industries and investors.

1.2 Economic Activity - To have a strong and prosperous economy built on diversifying our established industries, businesses and enterprises and attracting new industries and investors.

2.1.1, 2.1.4, 2.1.7	Waikerie Active Ageing Strategy - commence implementation of the Waikerie Prosperity Strategy	Carried forward
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STRATEGIC OBJECTIVES

STRATEGIC WORKS PROGRAM - all sourced from ABP

OUR COMMUNITY

Providing genuine and accountable leadership that inspires confidence within our community and ensures the responsible management of our resources.

3.1 Assets and Infrastructure - Sustainably provide core community assets and infrastructure

3.1.1	Access - eastern side of Strangman Road Investigation	Completed
3.1.3	Develop a Building Maintenance Plan	Commenced
3.1.6	Loxton CWMS Condition Audit	Completed
3.1.7	Green Waste Service Investigation	Completed
3.1.7	Hard Waste Amnesty Investigation	Completed
3.1.10	Roads Funding/ Projects: Heavy Vehicle Route Assess and Roads Database Review - assessment and Risk Analysis	Completed
3.1.2	Cemetery - Loxton Waterline	Completed

3.1 Character and Amenity - Present townships and riverfronts in a manner which enhances their character and amenity and create pride in our community

3.3.2	Waikerie Riverfront Master Plan	Commenced
3.4.2	Loxton Transfer Station - Water Line - new water supply installed - reduction in on-going water costs.	Completed

COUNCIL FINANCIAL PERFORMANCE

Council has set the target of achieving an operating surplus of \$592,000 within our adopted Long Term Financial Plan and budget. A surplus result demonstrates that Council is delivering the required services without creating a burden on future generations.

In June 2018 the Federal Government paid to Council an amount of untied financial assistance grants of \$2.248

million. This amount represents two quarters of advance grant payments that would otherwise have been payable in 2018-19. In accordance with AASB 1004 this brought forward payment has been recognised on receipt, in advance of the year of allocation.

In addition to this adjustment Council received a bonus payment of Roads to Recovery allocation of \$0.523 million in 2017-18.

In 2017-18 Council's underlying operating result (adjusted to take into account the above anomaly) was better than anticipated at \$0.838 million.

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 / (DEFICIT)

YEAR	RESULT SURPLUS
2017-18 Adopted Budget	\$592,000
2017-18 Long Term Financial Management Plan Target	\$592,000
2017-18 Financial Result	\$1,361,000 ⁽¹⁾
2017-18 adjusted Financial Result	\$838,000

OPERATING SURPLUS / DEFICIT RATIO

YEAR	RESULT STATUS
2017-18 Adopted Budget	4.75%
2017-18 Long Term Financial Management Plan Target	4.75%
2017-18 Financial Result	6.20%
2017-18 adjusted Financial Result	6.00%

⁽¹⁾ A bonus payment of Roads to Recovery funding (above Council's adopted budget) of \$0.523 million was received in the 2017-18 year.

RATING AND VALUATION SUMMARY

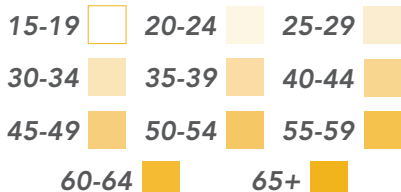
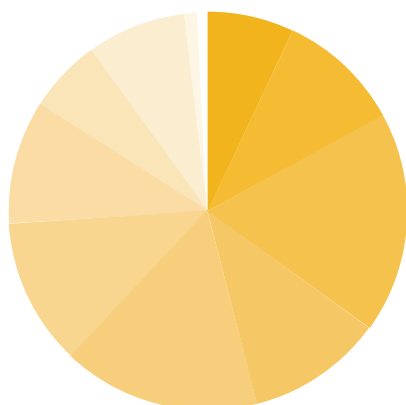
RATING COMPONENT		2016-17	2017-18
1	FIXED CHARGE	\$275	\$300
	Amount Total Collection	1,870,275	\$2,057,700
	% of Total Rates	20.05%	21.1%
2	DIFFERENTIAL RATES		
	1. In Town	\$2,415,896	\$2,395,194
	2. Out of Town	\$5,041,432	\$5,298,849
3	VALUATION		
	Rateable Land	\$1,790,020,752	\$1,823,467,271
	Non Rateable Land	\$37,499,828	\$47,564,509
	All Land	\$1,827,520,580	\$1,871,031,780
4	SEPARATE RATE		
	Catchment Board Contribution	n/a	n/a
	Catchment/NRM Levy	\$448,951	\$448,653

VALUATION COMPARISON		2016-17			2017-18		
		PROPERTIES	ASSESSED VALUE (\$)	% INCREASE	PROPERTIES	ASSESSED VALUE (\$)	% INCREASE
1	Residential	4168	875,231,700	3.91	4211	890,832,400	1.78
2	Commercial	272	93,445,320	3.56	275	94,974,820	1.64
3	Industry	98	27,863,400	-0.77	97	27,653,400	-0.75
4	Primary Production	2161	739,198,700	5.25	2162	767,020,400	3.76
5	Vacant Land	906	42,448,320	3.06	888	41,090,620	-3.20
6	Other	782	49,333,140	0.45	782	49,460,140	0.26
TOTALS		8387	\$1,827,520,580	4.23%	8415	\$1,871,031,780	2.38%

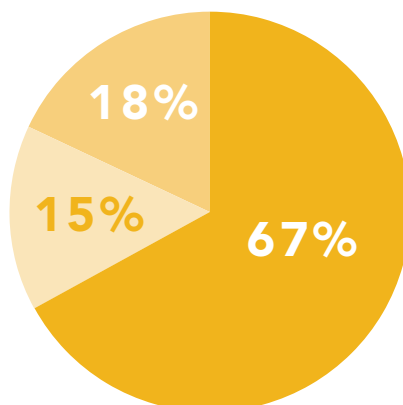
HUMAN RESOURCE MANAGEMENT

The District Council of Loxton Waikerie is one of the major employers in the Council district. At 30 June 2018 Council employed 104 staff (plus 3 full time vacancies) equalling 83.3779 full time equivalent positions.

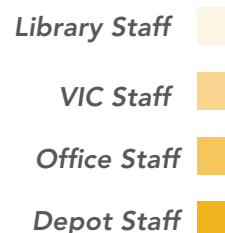
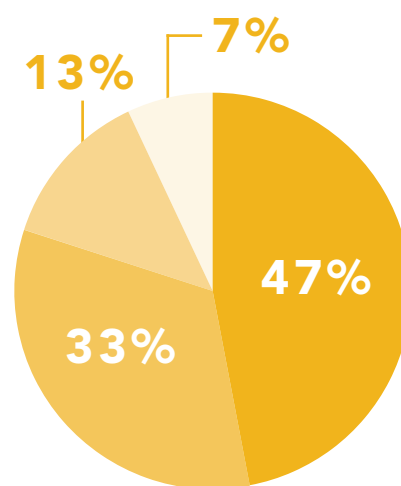
EMPLOYEE AGE PROFILE



FULL TIME, PART TIME AND CASUAL EMPLOYEES



DEPARTMENTS



Council and employees have recently begun negotiations for the AWU EBA No.11 which will start from July 2018 as the current EBA is due to expire on 30 June 2018. The ASU EBA No. 10 was successfully negotiated and is in place for a period of 3 years ending on 30 June 2020.

These agreements vary the wage and conditions of employees covered by the Local Government Employees Award and the South Australian Municipal Salaried Officers Award to be organisation specific.

There are a small number of employees employed on

individual contracts including 1 trainee employed as part of the Australian Government's Apprenticeships Incentives Scheme. The trainee is studying Certificate III in Business Administration.

EMPLOYEE ASSISTANCE PROGRAM

Council continues to offer an Employee Assistance Program (EAP) to all employees, immediate family and councillors. The purpose of the program is to provide confidential proactive support to workers who are having problems (personal or work-related) that are affecting them

and therefore affecting their work. To date a number of employees have taken up this program.

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

HUMAN RESOURCE MANAGEMENT

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.

SIGNIFICANT RETIREMENTS

IAN VALLIS	8 years
PETER ACKLAND	14 years
TRACY BYE	15 years
GARY CROOK	22 years

4 long serving employees retired during the reporting year. Between them they accrued 59 years of service. On behalf of all of us and our community we wish them all the very best for the future.

Council would also like to take this opportunity to remember John Raymond Farrent.

John was a dedicated, long serving Local Government employee who sadly passed away at work on 26 July 2017. John began his employment

with the Berri Barmera Council in 1981 and then came over to the District Council of Loxton Waikerie from July 2009 until his passing in July 2017. John was employed as a Construction Team Leader at the Loxton Depot and is fondly remembered as a dedicated, hard working man. John will always be sadly missed by everyone at Council.

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 projects and continues to provide screenings and preventative programs. Information sessions are also made available to employees on a continuing basis.

- 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 maintain legal compliance by:

- Work Health Safety Plan implementation
- Continual improvement of Council's contractor management processes
- Documentation improvement.

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 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.

WHS and Risk Committee

Council actively encourages the development of workplace safety through the dedicated efforts of the Work Health Safety & Risk Committee, volunteer

WORK, HEALTH AND SAFETY

representatives, contractors, workers and management 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, LGAWCS conducted an Objective Appraisal of the District Council of Loxton Waikerie to measure our conformance against the standards. Based on the outcome of this audit and the subsequent action plans developed and completed the Council achieved a 100% rebate.

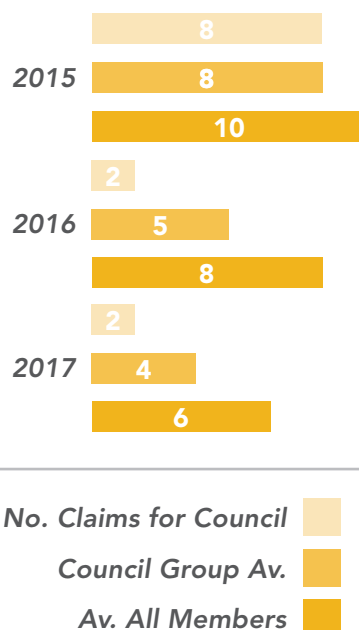
WHS and Return to Work

Continuous improvement underpin Council's approach to all its activities. The Work Health Safety and Return to Work Plan ensures Council can identify key deficiency areas and measure the success of systematic targets designed to improve performance. Key areas of focus for 2017-18 were:

- Plant Procedure Review
- First Aid Validation Action Plan
- WHS KPI Action Plan.

Council had no reportable safety incidents in 2017-18.

The following graph shows the number of claims over time against other LGA Members (Blue reflects DCLW results).



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

Council continues to support staff with training to further develop their skills and knowledge. All new staff are required to participate in a comprehensive work health and safety induction process and corporate induction, to ensure they are aware of Council policies, procedures

and systems. In addition, staff are required to attend a number of training and awareness programs applicable to their positions:

- 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 sessions to meet legislation and industry standards were also attended by staff, these included:

- First Aid
- Workzone Traffic Management
- White Card Construction Training
- Asbestos Awareness and Handling
- Emergency Warden Training
- Health and Safety Representative Course
- Manual Handling
- Chemcert Training.



INFRASTRUCTURE STATEMENT

ROAD CONSTRUCTION AND MAINTENANCE

The following roads were completed as part of the 2017-2018 capital works program:

Sealed Roads

- Ballantyne Road
- Bookpurnong Access Road
- Civic Avenue
- Crocker Crescent
- Luther Road
- Mel Schulz Road
- Murrayview Road
- Simpson Road
- Strangman Road
- West Road
- Wheatley Road

Unsealed Roads

- Bakara Well Road
- Christie Road
- Curitis Road
- Enduro Road
- Fisher Road
- Jock Barrett Road
- Marrett Road
- Micke Road
- New Wells Road
- Twigden Road

Reseals

Throughout the district \$345,000 was spent on reseals in line with Council's 20 year construction and maintenance program from the Roads Infrastructure Asset Management Plan.



LOXTON EAST TERRACE REVITALISATION PROJECT

The 2017-2018 financial year saw the continuation of the East Terrace Revitalisation Project. Stage 3 works included removal of existing trees that had caused damage to underground services and new garden beds, a retaining wall, lighting, street furniture and repairs to the East Terrace water fountain.

The 2017-2018 financial year saw the continuation of the East Terrace Revitalisation Project. Stage 3 works included new garden beds, a retaining wall, lighting, street furniture and repairs to the East Terrace water fountain.

Following the completion of the front and eastern area

of the Library, Council staff commenced work on the section between the public toilets and the new 'LOXTON' sign. This comprised the removal of the existing kerb and protuberances to enable new kerbing, paving, lighting, landscaping and installation of bollards out the front of two local businesses. As part of this stage of the project

the old gazebo was removed and donated to the Browns Well Football Club.

The new look area adjacent to the Library has provided the community with a place to enjoy a break with the Library and public toilets conveniently located near by.

The East Terrace Revitalisation Project will near completion in 2018-2019 with the erection of history boards the only remaining element of the project that is yet to be completed.

WAIKERIE CBD REVITALISATION PROJECT

The Waikerie Mitre 10 car park upgrade was completed in 2017-2018 and marks the start of a progressive upgrade of public infrastructure to revitalise the business district in Waikerie.

The car park upgrade included improved draining, new kerb, hot mix coating and line marking. In addition to this a new stone wall was constructed to improve the visual appearance of the entrance. The outcome of the project was not only to improve the appearance, but also improve safety of the Crush Terrace/Ian Oliver Drive corner.

The first objective of the Waikerie CBD Revitalisation Project was to create a link between the riverfront and CBD. Council has 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 in the second half of 2018-19 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.

WAIKERIE RAIN MOTH GALLERY TOILET



Waikerie Rain Moth Gallery Toilet

The new toilet at the Waikerie Rain Moth Gallery was completed in 2017-2018 with new facilities including disabled access and a baby change table now installed.

LOXTON OVAL IRRIGATION

Infrastructure staff carried out work to replace the Loxton Oval irrigation system as the previous system was inadequate and due for replacement. The new system will provide much better coverage of the lawn area at a very efficient rate and will improve the overall condition and appearance of the oval.

BADCOE ROAD WALKING TRAIL

Badcoe Road Walking Trail

Thank you to local Loxton resident Matthew Schutz who was successful in receiving funding from Council and the DPTI Community Partnership Program to construct a walking track from Coral Street along Badcoe Road and part way up

Kingsbury Road in Loxton. Total length of the walking track is in excess of 2kms and now provides a safe walking track for residents to get into the town centre and to the Loxton High School.

Council would like to thank Matthew and all volunteers who assisted with the project for their time and effort and amazing community spirit.





ENVIRONMENT STATEMENT

ENVIRONMENTAL HEALTH

The Environmental Health section of Council continued to provide a broad range of public and environmental health services in the 2017-18 financial year 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 260 permanent, mobile and temporary food businesses registered in the Loxton Waikerie Council area in 2017-2018. The Environmental Health section conducted routine inspections of food businesses including those at public events such as Loxton Lights Up, Loxton Show and Waikerie Christmas Pageant.
- Council participated in a project initiated by SA Health to determine the microbiological quality of washed and bagged leafy green vegetables. Samples were collected on behalf of SA Health as part of a state-wide surveillance to consider whether these types of products are contributing to foodborne illness

Septic Tank Maintenance

- Council provides a septic tank pump-out service once every four years 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 2017-2018 the four-yearly cycle of pump-outs was completed with a total of 854 septic tanks desludged by Council's contractors.
- The flushable wipes education campaign was initiated by Council during the financial year in response to ongoing problems experienced by residents regarding wipes causing blockages in pipes and septic tanks.

Swimming Pool Safety

There are 12 registered swimming pools within the Loxton Waikerie Council area. 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

The University of South Australia (SA) continued their mosquito surveillance program on behalf of Council during 2017-18 with a total of 274 adult female mosquitoes trapped at sampling sites. This season was the lowest collections in 19 years of surveillance, and a significant drop from 2016-17 where 4,371 adult female mosquitoes were trapped. Despite the low numbers, collections were diverse with 14 species represented. Some uncommon species were collected including *Aedes Marks sp* 85 species which is usually found in arid inland Australia. The most common species collected were *Cx. annulirostris* and *An. Annulipes*, which usually present after large rain events.

In terms of control, the University of SA continued to monitor and treat known larvae sites within the Council area. Council undertook an additional larvae control program at Thiele's Flat with the installation of permanent bait stations for midges and mosquitoes.

Legionella Control

Council has nine high risk manufactured water systems (HRMWS) within the area that are regulated for the control of Legionella under the SA Public Health Act and Regulations. During 2017-18 all premises with a HRMWS were inspected and tested to ensure compliance with the legislation.

ENVIRONMENTAL HEALTH

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 Environment Protection Act 1993, Food Act 2001, Local Nuisance and Litter Control Act 2016, SA Public Health Act 2011 and associated Regulations, Codes and Guidelines.

The type of functions administered under the legislation includes the following:

- Food safety
- Notifiable diseases
- School immunisation programs
- Public health risk activities
- Legionella control
- Unhealthy premises
- Public swimming pool safety
- Mosquito surveillance and control
- Hairdresser and beauty salon inspections
- Public health and environmental nuisances
- Public health education, promotion and planning
- Wastewater systems management
- Pollution (air, land and water)

Operational statistics reflecting core environmental health activities undertaken during 2017-18 include:

ENVIRONMENTAL HEALTH ACTIVITIES

Routine food business inspections	44
Food related complaints	4
Routine public swimming pool inspections	12
Public swimming pool complaints	3
Notifiable disease investigations	4
Air pollution/odour/air quality/dust/noise complaints	23
Wastewater applications approved	62
Onsite plumbing inspections	30
Discharge of waste investigations	3
Mosquito related investigations	2
High risk manufactured water system registered and inspected	9
Hairdressing and beauty inspections	11
Accommodation standards	4
General health complaints	23

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 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 Development Assessment Panel and 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) superseded the operations of the Riverland Regional Development Assessment Panel (RDAP), and commenced operations on 1 October 2017.

The independent members of the former RDAP were re-appointed by the Minister for Planning to the RAP.

The RDAP and RAP were 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 2017-18 the RDAP or RAP met on six occasions and considered 12 development applications on behalf of DC Loxton Waikerie. This is an increase on the nine applications considered in the previous year.

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 bring an excellent level of expertise to support the knowledge of planning staff in the three Councils.

Messrs, Michael Zeppel (Loxton Waikerie), Mark Chown (Renmark Paringa) and Mrs. Rhonda Centofanti (Berri Barmera) were members of the RDAP until 30 September 2017 – Mrs Centofanti continued as the representative of the Councils, for the period ending 31 December 2018,

by agreement between the three Councils.

The RDAP 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 new RAP operates in a similarly consistent, professional and independent manner to the superseded Panel. From time to time, the RAP has also sought to bring to Council's attention issues of planning policy reform for Council's Strategic Planning and Development Policy Committee for consideration.

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 in the offices of the responsible Council. Due to the complexity of the implementation of the Planning Development and Infrastructure Act 2016 Berri Barmera Council acted as the host from October 2017, and will continue until December 2018. The Minister appointed Mr Myles Somers (Berri Barmera Council) as the Assessment Manager, also for the period to December 2017.

The Development Plan was also updated on 19 April 2017 to include these two amendments.

PLANNING

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.

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

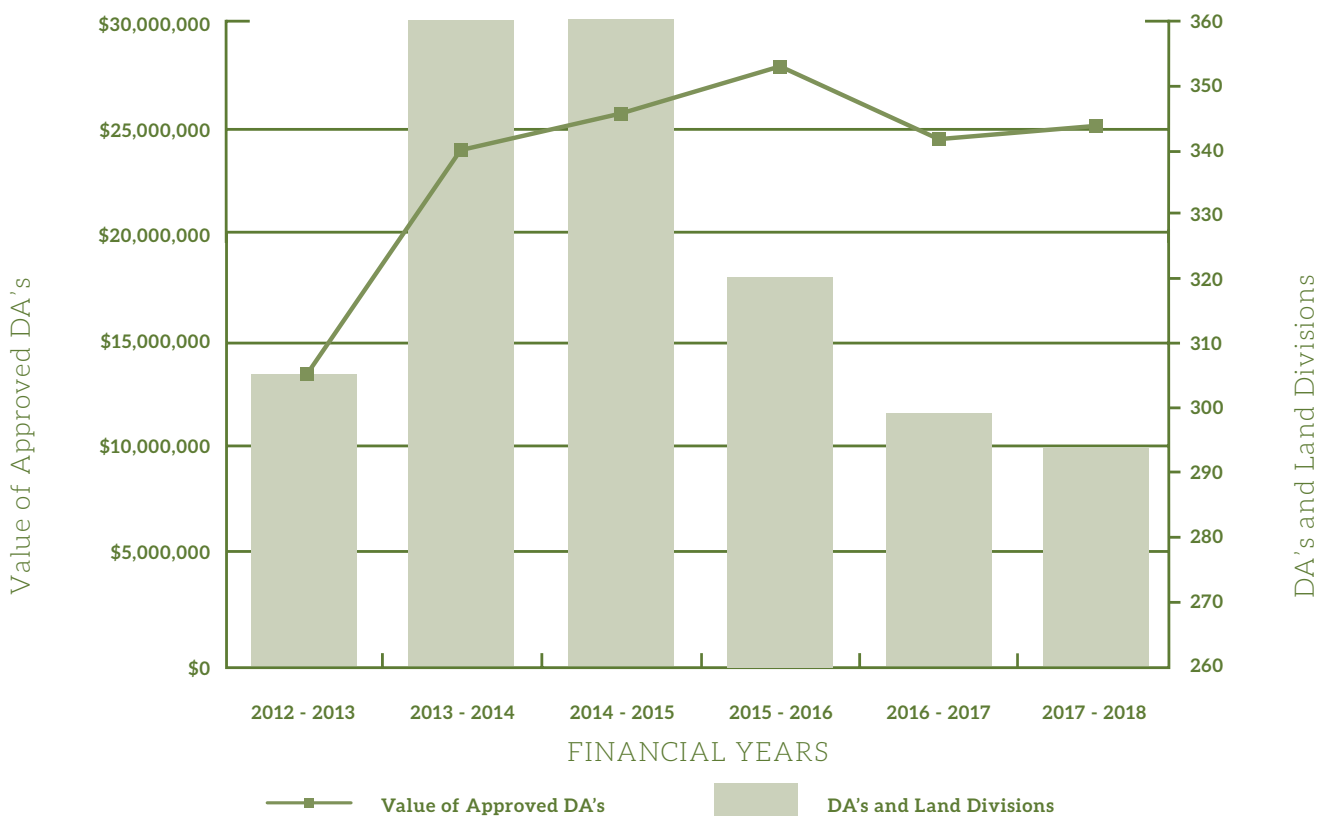
Infrastructure (DPTI) commenced work with focus groups to develop the Planning and Design Code as part of the implementation of the Planning Development and Infrastructure Act 2016 during the 2017-18 year. In time, this Code will replace Council's current Development Plan. Council staff continue to provide input to DPTI as the Code is developed.

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 overall 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-17	9	1	1	1	18			4,836,623
Aug-17	6	1	6	2	18			5,097,834
Sep-17	1			5	6			703,184
Oct-17	6	1	5		17			2,705,340
Nov-17	5	1	6	1	22			2,000,744
Dec-17	3	1	2		16			1,617,064
Jan-18	1	1	6	1	9			1,867,575
Feb-18	3		1		14			552,649
Mar-18	7		3		9			5,251,289
Apr-18	5	3	3	1	15			1,878,746
May-18	2	1	7		17			1,737,256
Jun-18	3	2	3		13			1,557,775
TOTAL	51	12	43	11	174			29,806,079

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 through the provisions of the Development Act 1993 and is required to 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 part 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), exits (suitable number, location and path of travel to exits), smoke alarms and smoke detectors.

Following the inspections, the committee forwards a list of items to the owner that require rectification and requests a response 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's Animal Management Plan prepared in response to the requirements of the Dog and Cat Management Act 1995 was formally adopted by Council in 2012.

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. The Plan contains recommendations for a wide range of actions to be undertaken by the Council over a five year period and is currently being reviewed.

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 2758 individual dog registrations and 61 business registrations. Total dogs registered for the period, including business registrations,

was estimated to be 2819.

While Council has not resolved to introduce cat management controls at this point, 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 community.

GENERAL INSPECTOR DIVISION

Dog Control Statistics 2017-18		Fire Prevention Statistics 2017-18	
Expiations Issued	50	Section 105F Notices issued	196
Wandering at Large	127	Council action required	4
Impounded	62	Expiations Issued	4
Impounded and returned to owners	46		
Returned to owner prior to impounding	37	Fire Permit Statistics 2017-18	
Barking Complaints	1	Fire Permits issued	38
Attack Person	15	Number of burn offs with Fire Permit	90
Attack Animal	12	Expiation Notices issues for non compliance	0
Harass Person	1		
Harass Animal	3		

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 Officer includes the monitoring of residential

areas to ensure landowners take reasonable steps to protect property from fire, as required under the Act. 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.

GENERAL INSPECTIONS

Parking

Car parking in the parking regulated areas within the Council area has been generally compliant 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. Two expiation notices were issued during the 2017-2018 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 three vehicles during the 2017-2018 year.

February 1 2017 saw the commencement of the littering provisions of the Local Nuisance and Litter Control Act 2016. This legislation provides guidance for Council in dealing with litter complaints and exercising enforcement functions.

WASTE MANAGEMENT

In the reporting year Council collected a total of 4136.06 tonnes of waste; 793.79 tonnes of recyclables and 619.6 tonnes of green waste in its kerbside waste collection service.

A total of 423.06 tonnes of waste was removed from the Loxton, Waikerie and Moorook Transfer Stations.

There was a total of 4136.06 tonnes of waste received at RRF Monash with a diversion from landfill of 34.2%.



COMMUNITY STATEMENT

2017-18 COMMUNITY EVENTS, FESTIVALS AND PARTNERSHIPS

Council continues to support new and existing project partnerships, events and festivals through the provision of financial assistance, event management (through Councils Community Development Officer) and the active promotion of Loxton Waikerie to event organisers.

Community events, volunteer and committees are shown as detailed in the table below.

TIME	ORGANISATION	MONETARY	OUTCOMES
Jul 2017	Loxcare Partnership	\$5,370	Formalised a Memorandum of Understanding for the "Agent and Centrelink Access Point Program" between Loxcare Inc and Council.
	Loxton Rotary Club	\$10,000	Support a concept to investigate options for a new digital signage project in Loxton with matching \$10,000 provided from the Loxton Rotary Club.
	Ac Care	\$4,000	To support the Waikerie branch with operation expenses
	Loxton School Chaplaincy	\$3,000	Support was allocated to resourcing, educating and training of the pastoral care workers 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 at the Waikerie High School, Waikerie Primary School and Ramco Primary School.
	Loxton Mens Shed Partnership	\$4,000	Formalised a Memorandum of Understanding between Council and the Men's Shed on a range of projects to benefit Loxton.
	Waikerie Mens Shed Partnership	\$4,000	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	Supported provided via a council resolution of a 5 year agreement from 16-17 to 20-21 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 Enduro	\$7,100	Supported the event through track preparation and restoration after the Australian/South Australian Off Road Championships.
	Loxton Gum Tree Indoor Cricket	\$250	Supported in providing recreational and social activities with people who have intellectual disabilities in the Loxton region.

2017-18 COMMUNITY EVENTS, FESTIVALS AND PARTNERSHIPS

TIME	ORGANISATION	MONETARY	OUTCOMES
Jul 2017	Volunteer Management	\$3,400	Appreciation event for all Loxton and Waikerie residents who volunteer their time for community and council coordinated programs.
	Riverland Hit 'n' Miss Rally	\$3,125	Administration associated with Council volunteer programs include the Loxton Historical Village, the Loxton Visitor Information Centre, The Pines Historic House and Garden, Loxton Christmas Lights, Libraries in Loxton and Waikerie and the Waikerie works depot.
	Community Donations	\$1,900	To support 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 2017	Arts on Terrace	\$8,200	Supported the 2017 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 2017	Youth Sports and Cultural Sponsorships	\$1,500	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 2017	Waikerie's Santa's Cave	\$12,737	Supported the magical experience of the annual Christmas event in the Waikerie Institute by waiving the 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 hire fee waiver.
	Riverland Wine and Food Festival	\$2,500	Sponsored the October festival with a courtesy bus service.
Nov 2017	Down the River Music Festival	\$12,500	Supported Riverstock to engage over ten bands and ensembles over a three-day festival performing non-stop over two stages.
	Loxton Lights Up Festival	\$10,000	Supported the Loxton Chamber of Commerce to host the Loxton Light Up Day.
	Waikerie Christmas Pageant	\$8,250	Supported the Waikerie Lions Club to host the Waikerie Christmas Pageant.

2017-18 COMMUNITY EVENTS, FESTIVALS AND PARTNERSHIPS

TIME	ORGANISATION	MONETARY	OUTCOMES
Dec 2017	Loxton Christmas Carols	N/A	Supported the Loxton Carols with road closures as an event included within the Loxton Lights Up Festivals activities.
	Waikerie Christmas Carols	\$1,500	Supported the event by way of printing and infrastructure services
Jan 2018	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	\$7,500	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 2018	Loxton's Nippy's Gift	\$4,100	The 17th annual Nippy's Loxton Gift held on Saturday 24 February 2018.
	Loxton Mardi Gras	\$6,252	Supported Loxton celebrating the 61st Mardi Gras with money raised going towards community projects.
	Riverland West Fisherama	\$5,000	Contributed funding to assist with marketing the event and raffle.
Mar 2018	Waikerie Rotary Street Festival	\$7,500	Support the second event held in March 2017 by contributing funding to assist with marketing and band expenses.
Apr 2018	Riverland Rock n Roll Festival	\$3,000	Council supported the Festival by purchasing a catering marquee.
May 2018	Loxton Pedal Prix	\$31,000	Supported Round One, 2018 UniSA Australian HPV Super Series around a street circuit in Loxton on Sunday 6 May 2018.
	Loxton's History Sure Ain't Boring	\$600	History month event has shown to be a real favourite with the locals with the 2018 event reported in making a profit of \$1164 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.

2017-18 COMMUNITY EVENTS, FESTIVALS AND PARTNERSHIPS

TIME	ORGANISATION	MONETARY	OUTCOMES
Jun 2018	Badcoe Road walking/bike track	\$5,000	Supported community members to construct the footpath from Coral street, along Badcoe road and part way up Kingsbury road in Loxton.
	Waikerie Apex Club – Hart Lagoon walking track	\$28,600	Funding to support Stage 1 of the Revitalisation of the Hart lagoon Nature Trail
	Waikerie Cemetery Committee	\$2,310	Funding towards two entrance gate signage boards
	Waikerie Lions Club	\$5,000	Supported new playground equipment
	Ulysses Club Mallee Branch	\$4,000	Supported the 2018 Ulysses Club National AGM event hosted in the Riverland from 7 to 13 May at the Riverland Field Days site.
	Community 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.
	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
	Pine Quilters	\$1,008	Supported the Pines Quilters group by contributing annual waiver hire for the Masonic Lodge.

LIBRARY SERVICE

Our libraries are vital community hubs within the Loxton and Waikerie townships for the community to visit, learn, meet and participate in varied programs and services.

In the technology led climate, South Australian public library loans have been decreasing each year. Interestingly our libraries saw items loaned increase by 1% from 2016-17 to 2017-18 with 89,454 items loaned, equating to 8.1 loans per capita. This increase could be a possible flow on effect of the One Card System which allows library members to borrow and return items at all public libraries in South Australia.

Library Improvements

New circulation desks were installed at both libraries to accommodate the technology required to loan library items.

Waikerie Library lowered the height of the desk opposite the entrance to make it more welcoming, added another user work station and lightened the front bench colour.

Loxton Library added some slat wall to the front of the desk to display community information and also had a lighter colour installed with a darker bench top. Cupboards and drawers were fitted to the staff side to make it a practical work area.



The front of the circulation desk at the Waikerie Library.



The front of the circulation desk at the Loxton Library.

Another RFID antenna was installed at the Waikerie Library whilst the children's story pit was filled in and carpet tiles installed over the new concrete slab. This improvement has made the area a lot safer for children and multi-use activities to occur. New ottomans completed the project.



The new floor area with new ottomans in the children's area at the Waikerie Library.

Staff

After reviewing the trial library restructure it was found that efficiencies were created and growth in service provision was attained affecting this model to become permanent. A review into library opening hours was undertaken simultaneously which identified library patronage did not support the current extended opening hours. A realignment of opening hours was recommended and the decision made to open earlier and close earlier in line with library usage and feedback by customers. This change has been well received by library users.

Both libraries now open for a period of 37.5 hours per week compared to previous hours of 37 (Loxton) and 36.5 (Waikerie).

LIBRARY SERVICE

PUBLIC LIBRARY SERVICES

Library Building Audit

The Library Building Audit was initiated by the Libraries Board who engaged planning consultants, building design architects and library expertise to develop an assessment tool to collect the data for the building audit. The results were then measured against the Standards and Guidelines for Australian Public Libraries. These standards are quality levels with goals for attainment and are presented as baseline and enhanced service levels.

Both library buildings were cited as being considerably undersized for the communities they serve with the Waikerie Library requiring an extra 150m² and the Loxton Library an extra 440m². Library staff are very aware of current space limitations during daily running of the libraries and when providing programs and events. Larger facilities would enable library services to have designated training rooms for information technology training, meeting rooms for mobile service providers and community organisations and more space for library users.

Digital Literacy

Public Library Services facilitated the Telstra Tech Savvy Seniors Riverland Digital Literacy Pilot which was a partnership between Telstra, Libraries Board of South Australia and South Australian Government. This pilot allowed our libraries to develop staff skills to enable group technology sessions to be

implemented. Kim Schiller from the Loxton Library supported by volunteers Karin Fredin-Bladh and Ed Davey and Scott Perry from the Waikerie Library supported by volunteer Sandra Lambert implemented these sessions. This program aimed to assist seniors to get to know their technology devices in a relaxed and supported environment. This Pilot program attracted 245 participants over the six month period. This was a highly successful program demonstrating the need for digital literacy training for our senior community members. The funding from Telstra enabled our libraries to pay staff to run and administer these sessions.

Tech Savvy Seniors South Australia

A partnership between the South Australian Government and Telstra



Libraries are being relied on by all levels of government services to assist people access information to enable them to do their daily business. Due to this expectation by customers, digital literacy skills have become a core service which library staff provide. Therefore, being able to hold group technology sessions assists community members to become more active and confident in the digital world.

As a follow up to the Tech Savvy Seniors Technology Sessions both libraries were successful in obtaining an Activation Grant of \$1,500 each from The Good Things Foundation which has enabled this program to

continue. The Good Things Foundation on behalf of the Australian Government distributes grant funding for the Be Connected program to develop the digital technology skills of older Australians. This funding was able to be used to pay and train staff and buy a wireless modem for each library so that group technology sessions could be conducted outside of the library. This has enabled the libraries to maintain their technology programs and visit residents at Riverview Rest Home in Loxton and Warrawee Lodge in Waikerie.



Staff member Kim Schiller assisted by volunteer Ed Davey and participants at the first Tech Savvy Seniors session held at the Loxton Public Library.



Staff member Scott Perry assisting participants at the Waikerie Library.

LIBRARY SERVICE

Light Up Day

The Loxton library continues to partner with the Loxton Chamber of Commerce on Loxton Light Up Day and holds a story and craft session on the Saturday morning which was attended by 26 children and 19 adults.



Children listened to the story 'Jesus' Christmas Party' and then made a colourful lantern to take home.



Author Visit – Rex Ellis

On Friday 3 November local author Rex Ellis visited the Waikerie Library and spoke to 25 keen listeners about his new novel 'No Roads to Darwin'. Rex spoke about this fast paced adventure novel and his previous 8 non-fiction books and described how he found his inspiration for writing. At the conclusion of his talk the audience were able to purchase signed copies of all books.



Rex Ellis visiting the Waikerie Library with his new novel 'No Roads to Darwin'.



Library display and some of the participants at the Waikerie Library.



Children's Book Week

Children's Book Week is celebrated by teachers and librarians throughout Australia each year and our libraries promoted the importance of reading with planned activities developed on this year's theme Escape to Everywhere. Staff had children from the pre-schools and local schools attend the library for sessions and visited child care centres and some schools that were unable to visit the library. A total of 433 children participated in these sessions.



Children displaying their craft creations after learning about the nominated books and listening to a story at the Loxton Library.

LIBRARY SERVICE

8+ Holiday Programs

8+ sessions continue to be popular for older children at the Loxton Library where a more intensive craft is undertaken in a one hour session. Waikerie Library has also started offering this program.



8+ Holiday Program - Craft stick wall hangings were made during the October holidays.



8+ Holiday Program - Dreamcatchers were made during the July holidays.



Children displaying what they made after listening to a story at the Loxton Library.



Children having fun at the Waikerie Library during the school holidays.



Children displaying what they made after listening to a story at the Loxton Library.

Children's Holiday Program

Each school holidays, libraries hold story and craft activities for children giving them the opportunity to listen to a story, make a craft to take home and borrow books at the library. These free interactive programs attracted 586 children to our libraries.

Introduction to the Library For New Parents

Loxton Library continues to partner with Child Adolescent and Family Health Services (CAFHS) inviting new parents to the libraries with their young babies to introduce them to resources and programs available for them and their children. 42 babies attended these sessions with their parents.

Coffee and a Catch Up – New Program Introduced at the Waikerie Library

The Waikerie Library initiated a new program in August for members of the community called 'Coffee and a Catch Up' held on the first Friday morning of each month between 10.30am and 12.00pm. Adults are able to catch up with friends and meet new people over a coffee and biscuits. This program has been attended by 105 people who are gaining the benefits of socialising which is proven to improve physical and mental well-being.



Members enjoying the new Waikerie Library Coffee and a Catch Up program.

LIBRARY SERVICE

NAIDOC Week

The theme for NAIDOC week this year was 'Our Languages Matter'. Loxton Library had special guest Bianca who is studying at the University of South Australia discuss indigenous language and crafts with students from the Loxton North Primary School followed by an activity. Children attending Rhyme Time sessions also had the opportunity to listen to a story and do a craft.

Waikerie Library had children visit to listen to a dreamtime story and make turtles after attending the flag raising ceremony at the Waikerie Hospital and Health Services.

Out of School Hours Care Visits

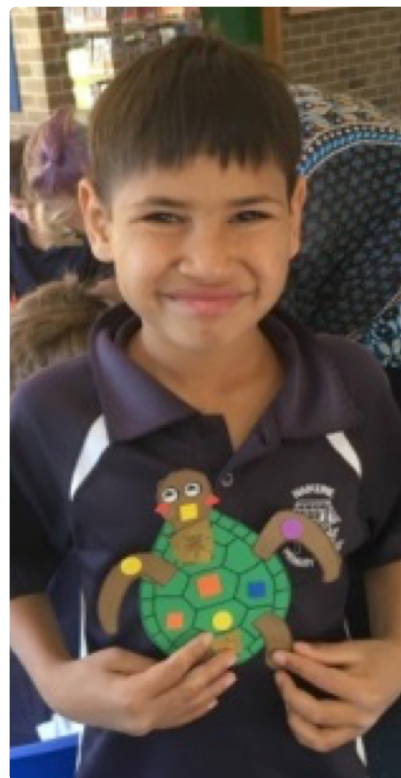
The Waikerie Out of School Hours Care (OSHC) have visited the Waikerie Library during the year. 21 children have enjoyed listening to stories and creating works of art.



Bianca during the storytelling with a class.



Children with their complete emus at the Rhyme Time session



Children with their complete emus at the Rhyme Time session

Loxton Show Display

The importance of reading was highlighted in a display at the Loxton Show by the Loxton Public Library which showcased children's craft work made during Children's Book Week.



The library display at the Loxton Show encouraging children to Escape to Everywhere whilst reading a book.



Nathan with his mum and library staff member Kim receiving his '1001 Books Before School' certificate and book to keep after completing the challenge. Well done Nathan (and mum and dad).

1001 Books Before School – New Program

The 1001 books before school initiative aims to encourage families to participate in shared reading experiences before starting school. Reading aloud with your child has proven to be one of the most valuable activities you can do to set you child up for success and encourage them to have a love of reading for life.

This initiative has proven very popular with parents who have been keen to take up the challenge and develop literacy skills with their children. The sticker chart in the library has a lot of names on and about 10 children have already completed the challenge.

National Simultaneous Storytime

Every year a picture book, written and illustrated by an Australian author and illustrator is read simultaneously in libraries, schools, pre-schools, childcare centres, family homes, bookshops and many other places around the country. The aim of this program is to encourage more young people to read and enjoy books. Tony Wilson was the author for the second consecutive year with the book 'Hickory Dickory Dash' which was read to 25 Rhyme Time participants and 70 pre-school children at the Loxton Pre-school Centre.

Waikerie Children's Centre was visited by a library staff member and read the story followed by the craft activity which was to make a wrist watch with cat and mouse hands on it. There were 49 children which took part in this national event.

Summer Reading Club

Each year both libraries participate in the Summer Reading Club which has a national presence in libraries all over Australia during the December - January school holidays. Children register and record their reading and are presented with a certificate at the completion of the challenge. Overall 71 children took part in the Summer Reading Club and read more than 700 books.

Library Lover's Day

Library Lover's Day was celebrated on 14 February and was an opportunity for customers to show their love for libraries by writing a love letter to libraries. Letters were then displayed in the library. A selection of books were on display to encourage customers to borrow an item. Every adult and child who borrowed on that day was offered a chocolate by staff as a thank you for supporting their local libraries.



The Library Lover's display at the Loxton Public Library.



Children from the Rhyme Time session with their completed mice running up the clock.



Children from the Waikerie Children's Centre displaying their interesting wrist watches.

LIBRARY SERVICE

WEEKLY PROGRAMS

Weekly programs for pre-school aged children aim to introduce children to the world of books and reading are available at both libraries and were attended by 1,195 children and caregivers during school terms.

Rhyme Time

Rhyme Time sessions are held at the Loxton Library three mornings a week for preschool aged children include interactive nursery rhymes and a story with children being rewarded with a sticker for demonstrating good listening skills. A craft activity is organized on occasion when there are special library events happening. There were 545 children participating in Rhyme Time sessions this year.



Children attending a Rhyme Time session participating in an activity at the Loxton Library and during the session.

It's Storytime

The Waikerie Library has 'It's Storytime' as a weekly program each Wednesday at 11:15am for pre-school aged children to introduce them to books and reading, craft, finger/action rhymes and fun. 351 children enjoyed this program during the year.



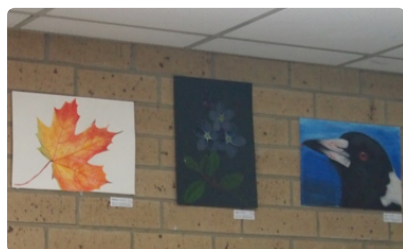
Children enjoying their 'It's Storytime' weekly program.

EXHIBITIONS

Promotional, informative and awareness exhibitions and displays play an important part in the social interaction libraries have with their community.

Artwork Display

During August the Loxton Library partnered with the Loxton Chamber of Commerce to promote South Australian Living Artists (SALA) by



Part of the artwork display at the Loxton Library

exhibiting artwork created by students from the Loxton High School. The nature artwork was of great interest to people visiting the library.

South Australia's History Festival

28 April-31 May. This state wide event provides the opportunity for historical collections to be displayed. The Waikerie Library held a pictorial display entitled 'Rex Coats Memorial Library:

the beginning'. The history of the library was captured by early newspaper events and important milestones.

To support the 'History Ain't Boring' event where guest speaker, Carla Magarey was talking about the development of the main street in Loxton the Loxton Library displayed some of these iconic enlarged photographs for people to reminisce.



The Loxton Library displayed enlarged photographs of the early years of the Loxton business district and loanable copies of local history books.



Newspaper articles on display in the Waikerie Library depicting the history of the library.

LIBRARY SERVICE

SERVICES

Justice of the Peace Service

The Waikerie Library provides a Justice of the Peace service on a daily basis by a staff member for members of the community and tourists to the region. Loxton Library has a Justice of the Peace volunteer their time each week day for 2 hours per day (12noon – 2pm).

A total of 2,273 documents for 895 people have been witnessed and certified within the libraries. This service provides easy access to a Justice of the Peace for our community.

The River News Review

A book or DVD review is written by staff at the Waikerie Library and published in The River News on the first Wednesday of each month. A list of 10 books or DVDs of the same genre accompanies the review to interest readers and inform them of new items at the library.

Library Newsletter

A library newsletter is produced by staff each month highlighting new books and items each library has purchased. It is also a way of communicating information about library and council events and programs. The Library News is available in hard copy from the libraries and online via the Council website www.loxtonwaikerie.sa.gov.au through the Libraries tab.

Photocopying, Scanning and Faxing

Libraries provide access to business services for customers to print, photocopy, scan and

fax documents with assistance if required. These services are heavily utilised and are a core library service.

Computer and Internet Access

Computers enabling access to the internet and Microsoft programs were booked by 4,179 people for a total of 3,827 hours. Library members are also able to access Wi-Fi within the libraries which is estimated to be used by a similar amount of people as the library computers.

VOLUNTEERS

Loxton Waikerie Libraries have been well supported with volunteers who have a significant role in providing many of the services the libraries are able to offer.

Libraries utilised the services of 23 volunteers during the past year with some volunteers having multiple roles. These volunteers spent an amazing 1,320 hours helping library staff with the following services:

Computer/Digital Technology

One on one lessons are offered to help people with queries related to computers, iPads, tablets, phones and online assistance. Sandra Lambert (Waikerie Library) and Karin Fredin-Bladh and Jake Rubarth (Loxton Library) provided this assistance and also provided support in the group technology sessions.

Home Delivery Service

Both libraries provide a home delivery service which allows people who are unable to visit the library due to illness or

disability to access library items. This service is provided weekly at the Loxton Public Library by volunteers Ben Cregan, Ed Davey, Erika Davey and Marieanne Rowe. At the Waikerie Library this service is provided fortnightly by Michael Cox, Frank Mitchell and Zian Clarke-Humphrey.

Administration Tasks

There are various administrative tasks that volunteers provide assistance.

Craft activity preparation is assisted by Thora Rhorlach and Marieanne Rowe (Loxton Library) and Val Kreusler (Waikerie Library). Local history documentation is assisted by Marieanne Rowe (Loxton Library) and Val Kreusler (Waikerie Library). The audio-visual collection is maintained by volunteers Anna Lightowler (Loxton Library) and Jan Cleaver (Waikerie Library) which ensures our DVDs, CDs and audio books are kept in loanable condition. Book covering is performed at the Loxton Library by volunteers Erika Davey and Marieanne Rowe Karingal Hostel, Rosie Reiss (Waikerie Library) reads local history and news items to the residents of the local aged care facility.

The Talking River News

Volunteers read articles aloud from the River News and save onto cassette and SD card for sight impaired people. Sandra Lambert-editor and reader, Jill Urlwin, Hilary Miller, Alison Smith, Lorraine Scrivener, Loraine Summers, Carmel Wuttke and Janine Gaskell (Waikerie Library) provide this service weekly.

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 totaling 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. A committee membership has been formed to manage the \$24.42 million (replacement value) facility.

The Village is administered by Council with a dedicated staff member. All the cost of operation of 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 carry out termite inspections and spider spray for a 3 year period commencing in 2017
- 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 & Bathroom renovations have commenced in Frank Petch Court
- Air conditioners were replaced in Frank Petch Court
- A number of rain water tanks are currently being investigated due to their age, with a replacement program to be implemented
- Repair and painting of fascia, gables and decorative woodwork on some units throughout the village was recently completed
- Kitchen Replacements in Peter Jackson Court were completed
- Major repair work at Units 12 & 14 Leatrice Pfitzner Crescent were completed due to underground pipes leaking
- Modification was made to the back fence of the Recreational Vehicle Facility where an additional gate was installed to allow easier access into the parking area
- 6 units were refurbished as a result of changeover during the year
- A quarterly newsletter was distributed
- New legislation and regulations were implemented on January 1, 2018 for Retirement Villages. Changes to the Residents Contract and Retirement Village Policies were made to meet the requirements
- Loxton Retirement Village accepted an invitation to participate in the Retirement Expo held in March 2018 at the Loxton Bowling Club
- Loxton Retirement Village Caretaker / Gardner position was advertised for a 3 year period commencing July 1, 2018
- Additional Speed Limit signs have been installed in the two entrances at Leatrice Pfitzner Court along with new lines being painted to ensure drivers are positioned correctly when entering or exiting the court.

TOURISM STATEMENT



TOURISM

Accredited Visitor Information Centre

TOURISM SERVICES

Through restructuring and upskilling staffing, the Visitor Information Centres have been able to maintain a high level of service across the district, while identifying key priorities for growth in tourism and economic development. Preliminary assessments of the districts existing tourism advantages and disadvantages, as well as changing customer expectations have highlighted the need to undertake a broader district wide tourism plan which can best capitalise on this key economic driver.

Accredited Visitor Information Centres (VICs) play an important role in the tourism industry. They make a significant economic contribution to tourism by providing information to visitors that encourages them to stay longer, spend more money, experience more attractions and revisit the region. VICs are shop fronts for visitors to the district and information is provided in a variety of professionally presented formats including servicing from knowledgeable sales-driven staff, electronically, phone, in-house visual displays and through the distribution of brochures, guides and maps.

The Loxton Visitor Information Centre (VIC) is located on the roundabout in Loxton and the Waikerie District Visitor Information Centre is located in the Waikerie Civic Centre, Strangman Road Waikerie.



Waikerie District Visitor Information Centre



Loxton Visitor Information Centre

The Loxton VIC also acts as an agent for Stateliner and facilitates gift voucher sales on behalf of the Loxton Chamber of commerce.



Both Loxton and Waikerie VICs display an interesting array of artisan produce and products for sale on commission, supporting the community and generating income.

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 thirteen (13) special meetings during 2017-2018

On 27 separate occasions during the course of the Council meetings, Council met in confidence to discuss issues listed below:

Council/Committee Meeting Date	Subject	Reasons	Released Date*
28 August 2017	LG Procurement – review of electricity contract pricing	Section 90 (3) (k) (k) tenders for the supply of goods, the provision of services or the carrying out of works;	Released 21 March 2018
15 August 2017	Expression of interest – development of land at Lot 2 Ramco Road	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;	
15 August 2017	Waikerie Holiday Park – consideration of requirements within the Development Agreement	Section 90 (3) (h) (h) legal advice;	Released 4 December 2017

*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*
15 August 2017	Loxton Swimming Pool Management update	<p>Section 90 (3) (d)</p> <p>(d) commercial information of a confidential nature (not being a trade secret) the disclosure of which—</p> <p>(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</p> <p>(ii) would, on balance, be contrary to the public interest;</p>	Released 4 December 2018
20 October 2017	Waikerie VIS Evaluation Committee – minutes and recommendations of committee meeting held 22/09/2017	<p>Section 90 (3) (b)</p> <p>(b) information the disclosure of which</p> <p>(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</p> <p>(ii) would, on balance, be contrary to the public interest;</p>	Released 21 March 2018
20 October 2017	Increase to rates notice printing and distribution	<p>Section 90 (3) (d)</p> <p>(d) commercial information of a confidential nature (not being a trade secret) the disclosure of which—</p> <p>(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</p> <p>(ii) would, on balance, be contrary to the public interest;</p>	Released 21 March 2018
17 November 2017	Community Award Assessment Panel – various requests	<p>Section 90 (3) (a)</p> <p>(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);</p>	

CONFIDENTIALITY PROVISIONS

Meetings and Documents

Council/ Committee Meeting Date	Subject	Reasons	Released Date*
17 November 2017	Sale of Council land, Tower Estate, Loxton	Section 90 (3)(b) (i) (ii) (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 21 March 2018
15 December 2017	Community Award Assessment Panel – various requests	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);	Released 22 June 2018
15 December 2017	Waikerie VIS Evaluation Committee update and minutes and recommendations of confidential portion of meeting held 29/11/2017	Section 90 (3) (b) (i) and (d) (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; (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;	Released 5 February 2018

CONFIDENTIALITY PROVISIONS

Meetings and Documents

Council/ Committee Meeting Date	Subject	Reasons	Released Date*
19 January 2018	Waikerie CBD revitalisation	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;	
19 January 2018	Performance Review Committee – consideration of proposals received for the review of the performance of the Chief Executive Officer and Directors	Section 90 (3) (k) (k) tenders for the supply of goods, the provision of services or the carrying out of works;	Released 9 February 2018
19 January 2018	Consideration of purchase of land	Section 90 (3) (b) (i) and (ii) (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 21 March 2018
16 February 2018	Consideration of purchase of 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;	

CONFIDENTIALITY PROVISIONS

Meetings and Documents

Council/ Committee Meeting Date	Subject	Reasons	Released Date*
16 February 2018	Council car park in Pflaum Terrace	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;	
19 February 2018	Discussion on the resignation of the Chief Executive Officer	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);	Released 15 May 2018
7 March 2018	Project Manager Appointment – Loxton Sporting Precinct	Section 90 (3) (k) (k) tenders for the supply of goods, the provision of services or the carrying out of works;	Released 14 April 2018
7 March 2018	Recruitment of the Chief Executive Officer – preferred recruitment agency	Section 90 (3) (k) (k) tenders for the supply of goods, the provision of services or the carrying out of works;	Released 15 March 2018
7 March 2018	Consideration of the appointment of Acting Chief Executive Officer	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);	Released 15 May 2018
16 March 2018	Appointment of the Acting Chief Executive Officer	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);	Released 15 May 2018
28 March 2018	Appointment of the Acting Chief Executive Officer	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);	Released 28 March 2018

CONFIDENTIALITY PROVISIONS

Meetings and Documents

Council/ Committee Meeting Date	Subject	Reasons	Released Date*
20 April 2018	Sale of land at Lot 2, Ramco Road	<p>Section 90 (3) (d)</p> <p>(d) commercial information of a confidential nature (not being a trade secret) the disclosure of which—</p> <p>(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</p> <p>(ii) would, on balance, be contrary to the public interest;</p>	
14 May 2018	Chief Executive Officer recruitment	<p>Section 90 (3) (d)</p> <p>(d) commercial information of a confidential nature (not being a trade secret) the disclosure of which—</p> <p>(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</p> <p>(ii) would, on balance, be contrary to the public interest;</p>	Released 15 May 2018
15 June 2018	Chief Executive Officer Employment Agreement	<p>Section 90 (3) (a)</p> <p>(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);</p>	
15 June 2018	Consideration of purchase of land	<p>Section 90 (3) (b)</p> <p>(b) information the disclosure of which</p> <p>(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</p> <p>(ii) would, on balance, be contrary to the public interest;</p>	

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 20 items released from confidentially 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.

Confidential motions

During the course of the financial year Council made a total of 482 resolutions that

were not procedural, ie motions to break for lunch or defer a speaker to a later time during the course of a meeting were not counted within this total, but rather reflect the decisions made by Council. Council resolved to enter into confidence 27 times (5.6 % of the total resolutions).

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 (<http://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.

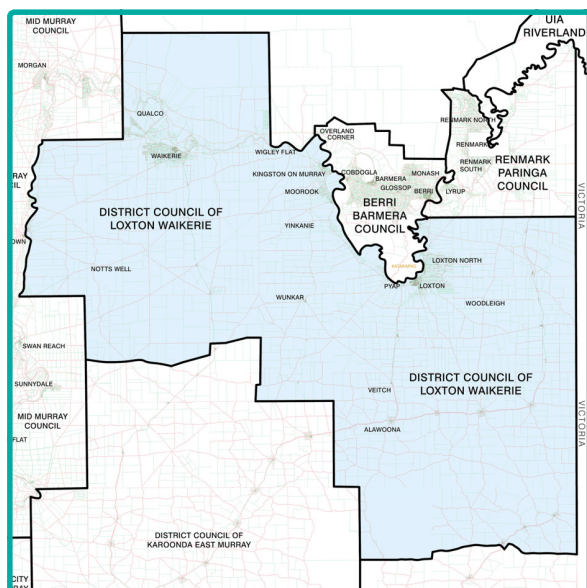
Elector data, representation and areas (Councils with similar elector numbers)

Council	Councillors	Electors	Ratio
Clare and Gilbert Valleys (1,840km ²)	9	6,676	1:742
Wattle Range (3,924km ²)	11	8,530	1:775
Loxton Waikerie (7,957km ²)	10	8,186	1:819
Yorke Peninsula (5,834km ²)	11	9,194	1:836
Berri Barmera (508km ²)	8	7,327	1:916
Yorke Peninsula (5,834km ²)	10	10,145	1:1,015

Source: Electoral Commission SA (19th April 2017)

REGIONAL MAP

General Information



Area - 7,957km²

Population - 11,487

(estimated resident population)
(ABS Statistics as at 2016)

Road Length - 2,235kms

REPRESENTATION QUOTA

*The total representation quota is the number of electors for each Elected Member: **8272** Electors are represented by **11** Elected Members (including the Mayor) The District Council of Loxton Waikerie's representation quota is **752** and compares with other similar sized councils as follows;*

Council	Elected Members	Electors	Representation
Berri Barmera	9	7,319	813
Copper Coast	11	11,231	1,021
Wattle Range	12	8,506	708
Yorke Peninsula	12	9,197	766

Source: ECSA as at 28/2/2018

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 neighboring 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 in accordance with the Act.

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

in the report any irregularity in the Council's accounting practices or the management of the Council's financial affairs identified by the external auditor during the course of an audit.

Following a competitive tendering process, Council appointed Dean Newbery and Partners as its external auditor for a five (5) year term spanning to the end of the 2019-20.

Pursuant to the Local Government Act 1999 S128, Council must include in its annual report details of the remuneration paid to its external auditor for work performed during the review year.

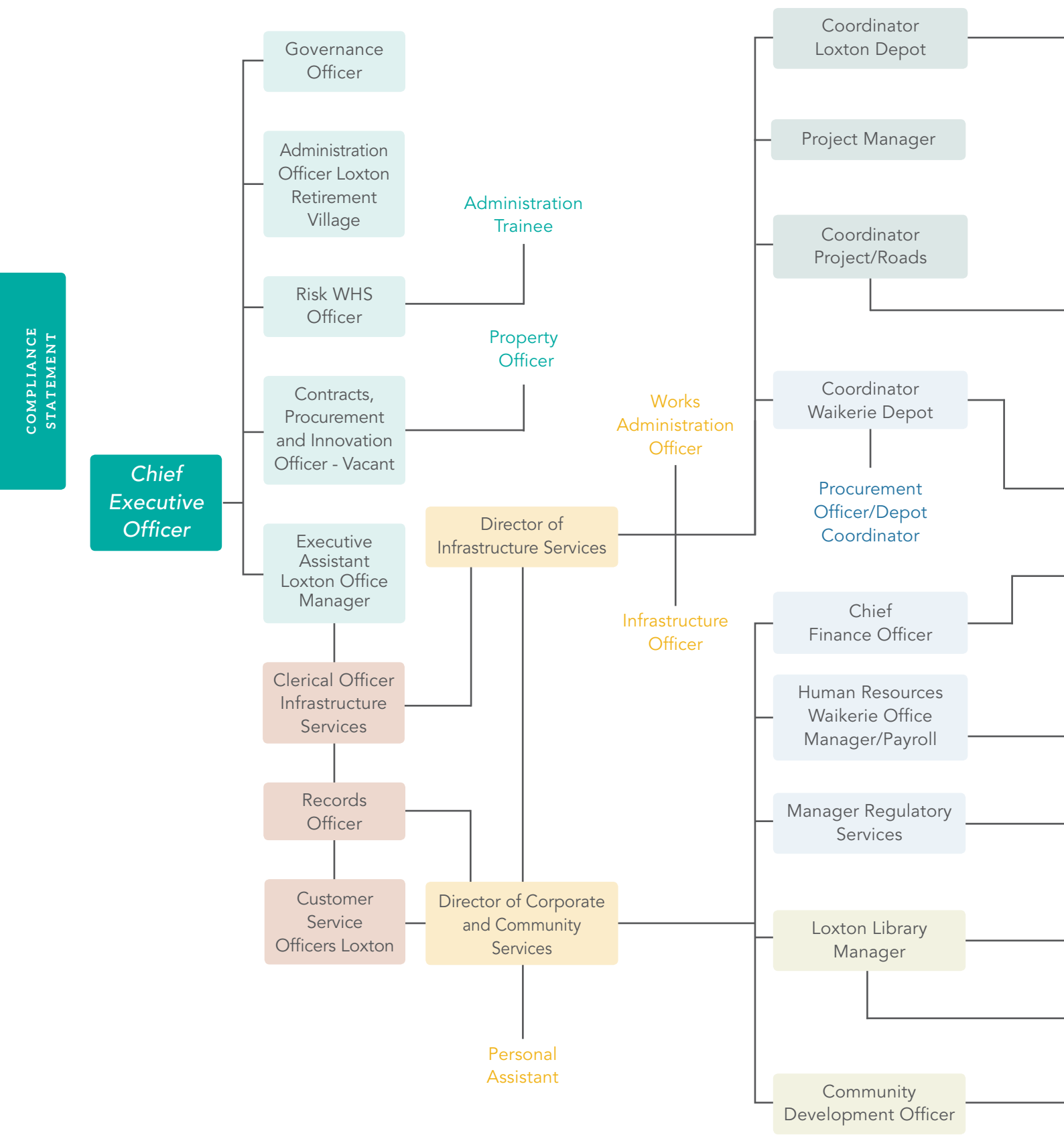
In compliance with Section 128(9), Council advises:

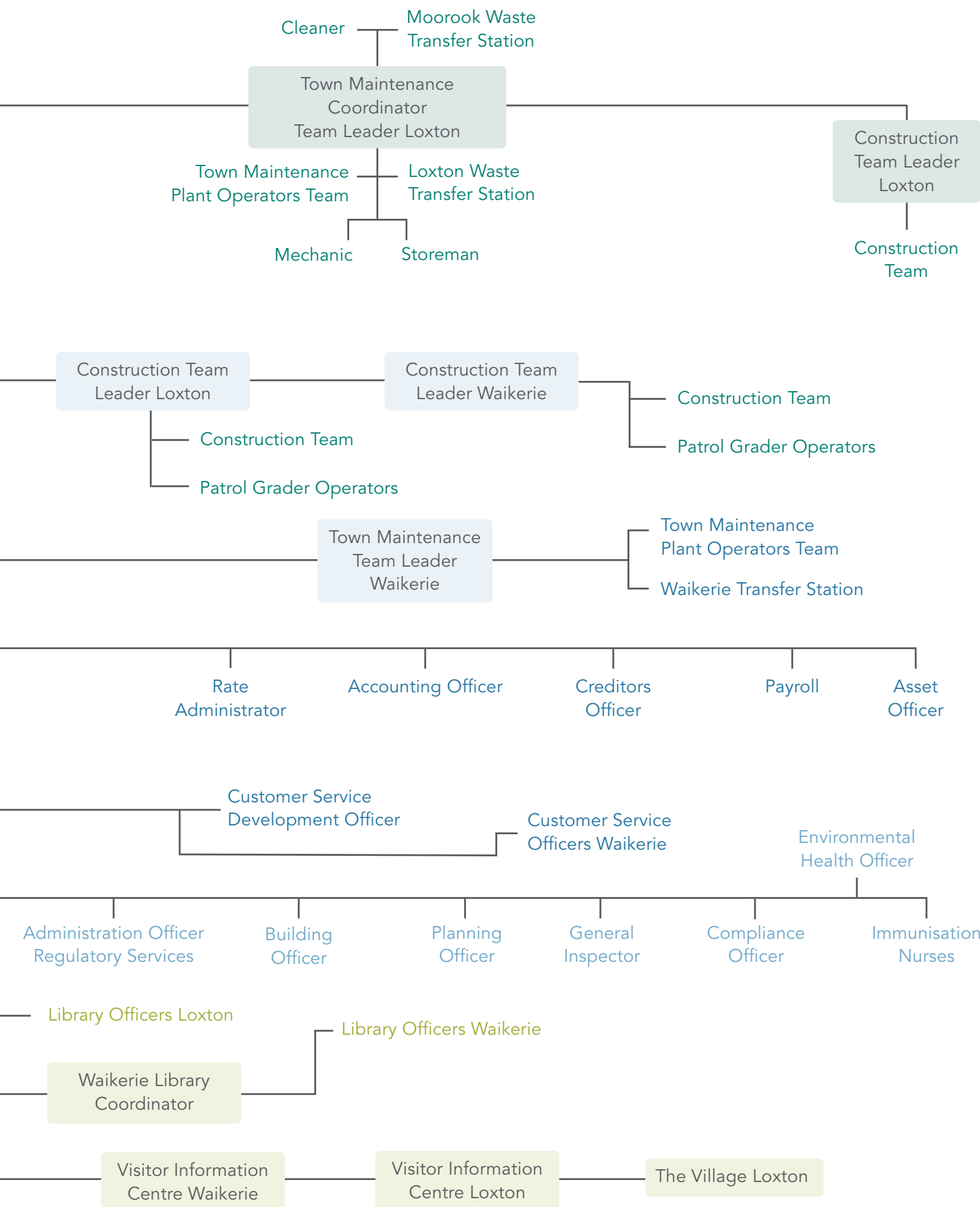
- \$19,475 (Exc GST) was paid for the 2017-18 annual audit of statutory financial records and related specific purpose statements.

COMMUNITY LAND MANAGEMENT PLANS

Preparation of a new Community Land Management Plan is underway, as part of this process there has been a comprehensive review of all occupancies of community land. The structure of the new plan has been determined and drafting has commenced.

STAFF ORGANISATIONAL CHART





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 - \$10,000.00
- 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 - \$10,000.00
- Membership fees and subscriptions as approved by Council

DIRECTOR CORPORATE AND COMMUNITY SERVICES

- Full unrestricted use of motor vehicle - \$10,000.00
- Membership fees and subscriptions as approved by Chief Executive Officer

EQUAL EMPLOYMENT OPPORTUNITY

The District Council of Loxton Waikerie is committed to equal opportunity in employment.

The Council accepts that it is our responsibility to create an environment free from discrimination and to ensure that the principle of merit operates unhindered. To this end the Council acts to ensure that its structures 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.

LW People has been developed to guide the recruitment, support, development and management of our staff.

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.

No Freedom of Information Applications were received during the reporting period:

- 5 questions were forwarded with the applicant citing the FOI Act but were withdrawn when an explanation of the application process and fees payable; alternative avenues of seeking further information were suggested;

- 1 further query was received, again the FOI Act was cited without an application or fee paid, the information was publicly available so a link to its location on Council's website was provided.

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, Karen Wetherall.

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 is explained and available on Council's website.

There were no requests for an Internal Review of a Council Decision.

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 & Committee Meetings & 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 the following:-

- Assessment Record
- Approval Register
- Asset Register
- Certificate of Title Register
- Common Seal Register
- Confidential Minute Register
- Contracts, Licences 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.

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 due to expire on 1 January 2018 and were reviewed prior to the expiry date, with assistance from Cimon Burke (KelliedyJones Lawyers) to reflect legislative amendments. The by-laws were subsequently simplified and made more uniform.

Council adopted the by-laws at the meeting of 21 July 2017, they were gazetted 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](#)

FINANCIAL STATEMENTS



DISTRICT COUNCIL OF LOXTON WAIKERIE

General Purpose Financial Reports for the year ended 30 June 2018

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DISTRICT COUNCIL OF LOXTON WAIKERIE

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2018

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 2018 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: 19 October 2018

DISTRICT COUNCIL OF LOXTON WAIKERIE
STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2018

	Notes	2018 \$'000	2017 \$'000
INCOME			
Rates	2	13,027	12,456
Statutory charges	2	349	284
User charges	2	1,403	1,226
Grants, subsidies and contributions	2	5,753	7,780
Investment income	2	248	166
Reimbursements	2	320	97
Other income	2	972	1,004
Total Income		22,072	23,013
EXPENSES			
Employee costs	3	6,217	6,525
Materials, contracts & other expenses	3	8,427	7,457
Depreciation, amortisation & impairment	3	6,018	5,807
Finance costs	3	49	48
Total Expenses		20,711	19,837
OPERATING SURPLUS / (DEFICIT)		1,361	3,176
Asset disposal & fair value adjustments	4	(661)	(613)
Amounts received specifically for new or upgraded assets	2	2,320	604
Physical resources received free of charge	2	19	-
NET SURPLUS / (DEFICIT)		3,039	3,167
transferred to Equity Statement			
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	7,105	2,951
Gain on valuation of intangible assets - water rights	9	3,500	-
Total Other Comprehensive Income		10,605	2,951
TOTAL COMPREHENSIVE INCOME		13,644	6,118

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 2018

	Notes	2018 \$'000	2017 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	5	17,395	11,309
Trade & other receivables	5	1,606	3,112
Inventories	5	85	79
Total Current Assets		19,086	14,500
Non-current Assets			
Financial assets	6	70	93
Infrastructure, property, plant & equipment	7	184,291	177,391
Other non-current assets	6	4,066	1,690
Total Non-current Assets		188,427	179,174
Total Assets		207,513	193,674
LIABILITIES			
Current Liabilities			
Trade & other payables	8	12,180	11,816
Borrowings	8	63	58
Provisions	8	1,642	1,767
Total Current Liabilities		13,885	13,641
Non-current Liabilities			
Borrowings	8	363	427
Provisions	8	146	131
Total Non-current Liabilities		509	558
Total Liabilities		14,394	14,199
NET ASSETS		193,119	179,475
EQUITY			
Accumulated Surplus		73,155	67,491
Asset Revaluation Reserves	9	118,965	108,360
Other Reserves	9	999	3,624
TOTAL EQUITY		193,119	179,475

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 2018

	Notes	2018 \$'000	2017 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Rates - general & other		12,950	12,267
Fees & other charges		385	299
User charges		2,275	1,392
Investment receipts		221	205
Grants utilised for operating purposes		7,082	7,460
Reimbursements		104	90
Other revenues		1,531	2,089
<u>Payments</u>			
Employee costs		(6,355)	(6,601)
Materials, contracts & other expenses		(9,258)	(9,342)
Finance payments		(26)	(30)
Net Cash provided by (or used in) Operating Activities		8,909	7,829
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Amounts specifically for new or upgraded assets		2,320	604
Sale of replaced assets		421	404
Repayments of loans by community groups		22	21
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(3,350)	(3,333)
Expenditure on new/upgraded assets		(2,568)	(3,076)
Net Cash provided by (or used in) Investing Activities		(3,155)	(5,380)
CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
Proceeds from aged care facility deposits		819	1,055
<u>Payments</u>			
Repayments of borrowings		(59)	(92)
Repayment of aged care facility deposits		(428)	(1,014)
Net Cash provided by (or used in) Financing Activities		332	(51)
Net Increase (Decrease) in cash held		6,086	2,398
Cash & cash equivalents at beginning of period	10	11,309	8,911
Cash & cash equivalents at end of period	10	17,395	11,309

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 2018

	Notes	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Other Reserves \$'000	TOTAL EQUITY \$'000
2018					
Balance at end of previous reporting period		67,491	108,360	3,624	179,475
Net Surplus / (Deficit) for Year		3,039	-	-	3,039
Other Comprehensive Income					
Gain on revaluation of infrastructure, property, plant & equipment		-	7,105	-	7,105
Gain on 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
2017					
Balance at end of previous reporting period		64,827	105,409	3,121	173,357
Net Surplus / (Deficit) for Year		3,167	-	-	3,167
Other Comprehensive Income					
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	2,951	-	2,951
Transfers between reserves		(503)	-	503	-
Balance at end of period		67,491	108,360	3,624	179,475

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

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

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).

1.5 Comparative Data

Comparative information has been amended as follows:

- In Note 2 to restate income reported for hire / lease / rent fees, pool admission fees, sundry user charges, Meningococcal B funding reimbursement and sundry other income. Hire / lease / rent fees increased by \$0.009m, pool admission fees increased by \$0.020m, sundry user charges decreased by \$0.020m, Meningococcal B funding increased by \$0.012m and sundry other income decreased by \$0.021m
- In Note 2 to transfer income reported for retirement village to Note 3 retirement village expenditure. Retirement village income has decreased by \$0.704m, Retirement village expense has decreased by \$0.704m
- in Note 3 to restate expenses reported for NRM Levy and Other Levies expenses. NRM Levies expense has decreased by \$0.122m, Other Levies expense has increased by the \$0.122m.
- in Note 8 to restate provision for annual leave and accrued expenses – employee entitlements. Provision for annual leave has decreased by \$0.045m and accrued expenses – employee entitlements has increased by \$0.045m

The change in restated amounts has no impact to the previously reported financial position or performance of the Council. All other information has been presented consistently as previously reported.

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

Note 1 - Significant Accounting Policies (cont)

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. A separate statement of moneys held in the Trust Fund is available for inspection at the Council Office by any person free of charge.

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	
2015/16	\$2,115,975	\$4,341,869	-	\$2,225,894
2016/17	\$6,498,824	\$4,290,475	+	\$2,208,349
2017/18	\$4,293,314	\$4,246,796	+	\$46,518

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 15 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.

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

Note 1 - Significant Accounting Policies (cont)

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".

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.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13.

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 & Intangibles

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.

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.

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

Note 1 - Significant Accounting Policies (cont)

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.

<u>Infrastructure, Property Plant & Equipment</u>	
Office furniture and equipment	\$2,000
Other plant and equipment	\$2,000
Structures – park, playground equipment	\$5,000
Paving and footpaths, kerb and gutter	\$5,000
Drains and culverts	\$5,000
Buildings – new construction / extensions	\$10,000
Road construction and reconstruction	\$10,000
<u>Intangibles</u>	
Water rights	\$100,000

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 & Amortisation 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 and amortisation 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.

Valuation of water rights is shown in Note 6.

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

Note 1 - Significant Accounting Policies (cont)

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. 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.

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.

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

Note 1 - Significant Accounting Policies (cont)

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 oncosts) 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 oncosts) 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 makes 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 2018 reporting period and have not been used in preparing these reports.

AASB 7	Financial Instruments – Disclosures
AASB 9	Financial Instruments
AASB 15	Revenue from Contracts with Customers
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.)

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

Note 1 - Significant Accounting Policies (cont)

Council is of the view that other than AASB 16 and AASB 1058, none of the above new standards or interpretations will affect any of the amounts recognised in the financial statements, but that they may impact certain information otherwise disclosed.

Accounting Standard AASB 16 *Leases* may have a material effect on the amounts disclosed in these reports, particularly in relation to Infrastructure, Property, Plant & Equipment, but does not commence until the 2019/20 financial period, and it is not Council's intention to adopt this Standard early.

Accounting Standard AASB 1058 *Income of Not-for-Profit Entities* may have a material effect on the amounts disclosed in these reports, particularly in relation to the timing of revenues from grants & subsidies, but does not commence until the 2019-20 financial period, and it is not Council's intention to adopt this Standard early.

12 Investment Property

Council is of the view that AASB 140 may apply to the Loxton Retirement Village facility resulting in a change in the accounting treatment and recognition of revenues and expenditure arising from movements in fair value. Over the course of the 2018-19 financial year further investigations into the application of AASB 140 will be conducted with the aim to being implemented commencing 30 June 2019.

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

Note 2 - INCOME

	Notes	2018 \$'000	2017 \$'000
RATES REVENUES			
<u>General Rates</u>		9,747	9,329
Less: Mandatory rebates		(148)	(139)
Less: Discretionary rebates, remissions & write offs		(105)	(161)
		<u>9,494</u>	<u>9,029</u>
<u>Other Rates</u> (including service charges)			
Natural Resource Management levy		449	449
Waste collection		1,296	1,287
Community wastewater management systems		1,659	1,604
		<u>3,404</u>	<u>3,340</u>
<u>Other Charges</u>			
Penalties for late payment		120	87
Legal & other costs recovered		9	-
		<u>129</u>	<u>87</u>
		<u>13,027</u>	<u>12,456</u>
STATUTORY CHARGES			
Development Act fees		109	90
Town planning fees		91	68
Health & Septic Tank Inspection fees		33	29
Animal registration fees & fines		101	87
Parking fines / expiation fees		6	5
Other licences, fees, & fines		9	5
		<u>349</u>	<u>284</u>
USER CHARGES			
Cemetery fees		103	42
Marina Fees		75	77
Retirement Village		729	611
Private Works		72	65
Hire/Lease/Rent Fees		160	124
Admission Fees		47	48
Tourism Income		121	163
Search Fees		17	17
Waste Management		64	78
Sundry		15	1
		<u>1,403</u>	<u>1,226</u>
INVESTMENT INCOME			
Interest on investments			
Local Government Finance Authority		239	161
Banks & other		3	-
Loans to community groups		6	5
		<u>248</u>	<u>166</u>

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

NOTE 2 - INCOME (continued)

	Notes	2018 \$'000	2017 \$'000
REIMBURSEMENTS			
Fuel rebate		165	47
Trainee Reimbursement		11	19
LSL transfer		-	3
Pipe under Roads		6	6
Mosquito Subsidy		8	9
Meningococcal B funding		12	12
University SA HRAP funding		105	-
Other		13	1
		<u>320</u>	<u>97</u>
OTHER INCOME			
Loxton Riverfront Holiday Park		610	629
Workers Compensation Scheme Bonus		137	120
Local Government Risk Special Distribution		38	68
Local Government Finance Authority Bonus		31	29
Temporary Water Licence Sales		73	29
Sponsorship Income		36	38
Fundraising		15	15
Sundry		32	76
		<u>972</u>	<u>1,004</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Amounts received specifically for new or upgraded assets		2,320	604
Other grants, subsidies and contributions			
Untied - Financial Assistance Grant		4,293	6,499
Roads to Recovery		1,046	1,209
CMWS		-	40
Library & Communications		48	32
Sundry		366	-
		<u>5,753</u>	<u>7,780</u>
		<u>8,073</u>	<u>8,384</u>
<i>The functions to which these grants relate are shown in Note 11.</i>			
Sources of grants			
Commonwealth government		1,046	1,209
State government		4,706	6,571
Other		2,321	604
		<u>8,073</u>	<u>8,384</u>

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

NOTE 2 - INCOME (continued)

	Notes	2018 \$'000	2017 \$'000
PHYSICAL RESOURCES RECEIVED FREE OF CHARGE			
Almondco Access Road (50% contribution)		<u>19</u>	<u>-</u>
TOTAL PHYSICAL RESOURCES RECEIVED		<u>19</u>	<u>-</u>

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

Note 3 - EXPENSES

	Notes	2018 \$'000	2017 \$'000
EMPLOYEE COSTS			
Salaries and Wages		4,912	5,145
Employee leave expense		955	1,014
Superannuation - defined contribution plan contributions	16	363	405
Superannuation - defined benefit plan contributions	16	193	151
Workers' Compensation Insurance		281	290
Fringe Benefits Taxation		51	65
Less: Capitalised and distributed costs		(538)	(545)
Total Operating Employee Costs		6,217	6,525
Total Number of Employees		82	84
<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		192	189
Subtotal - Prescribed Expenses		211	208
<u>Other Materials, Contracts & Expenses</u>			
Contractors		3,760	3,043
Energy		574	405
Cleaning		335	291
Fuel		471	412
Insurance		374	389
Management Fees		374	296
Registration		75	76
Aged Care Revaluation		71	113
Subscriptions		119	134
Telecommunications		124	131
Water		248	184
Legal Expenses		62	41
Levies paid to government - NRM levy		561	337
- Other Levies		234	212
Parts, accessories & consumables		557	886
Professional services		236	299
Sundry		41	-
Subtotal - Other Materials, Contracts & Expenses		8,216	7,249
		8,427	7,457

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

Note 3 - EXPENSES (cont)

	Notes	2018 \$'000	2017 \$'000
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Buildings & Other Structures		1,821	1,815
Infrastructure			
- Road Infrastructure		2,368	2,555
- Foothpaths, Kerb & Gutter		302	274
- Other Infrastructure		20	21
- Stormwater Drainage		144	145
- CWMS		431	419
Irrigation		63	61
Plant, Machinery & Equipment		695	453
Office Equipment, Furniture & Fittings		174	64
		<u>6,018</u>	<u>5,807</u>
FINANCE COSTS			
Interest on Loans		26	29
Unwinding of present value discounts		23	19
		<u>49</u>	<u>48</u>

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	Notes	2018 \$'000	2017 \$'000
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		421	404
Less: Carrying amount of assets sold		<u>1,082</u>	<u>1,017</u>
Loss on disposal		<u>(661)</u>	<u>(613)</u>

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

Note 5 - CURRENT ASSETS

	Notes	2018 \$'000	2017 \$'000
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		165	390
Deposits at Call		17,230	10,919
		<u>17,395</u>	<u>11,309</u>
TRADE & OTHER RECEIVABLES			
Rates - General & Other		864	787
Accrued Revenues		302	976
Debtors - general		252	1,238
GST Recoupment		79	-
Prepayments		132	124
Loans to community organisations		23	22
Total		<u>1,652</u>	<u>3,147</u>
Less: Allowance for Doubtful Debts		<u>46</u>	<u>35</u>
		<u>1,606</u>	<u>3,112</u>
INVENTORIES			
Stores & Materials		85	79
		<u>85</u>	<u>79</u>

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

Note 6 - NON-CURRENT ASSETS

	Notes	2018 \$'000	2017 \$'000
FINANCIAL ASSETS			
Receivables			
Loans to community organisations		70	93
TOTAL FINANCIAL ASSETS		70	93
OTHER NON-CURRENT ASSETS			
Inventories			
Capital Works-in-Progress		566	1,690
Intangible Assets - Water Rights		3,500	-
		4,066	1,690

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2018

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	Fair Value Level	2017 \$'000				2018 \$'000			
		AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Land - Community	2	14,287	-	-	14,287	25,524	-	-	25,524
Land - Other	3	1,530	-	-	1,530	1,530	84	-	1,614
Buildings & Other Structures	2	70,306	2,780	(35,238)	37,848	69,603	2,281	(36,440)	35,444
Buildings & Other Structures	3	24,904	208	(15,466)	9,646	26,091	264	(16,245)	10,110
Infrastructure		-	-	-	-	-	-	-	-
- Road Infrastructure	3	101,864	1,147	(31,315)	71,696	98,254	1,715	(31,174)	68,795
- Footpaths, Kerb & Gutter	3	17,356	86	(4,909)	12,533	19,244	-	(5,730)	13,514
- Other Infrastructure	3	1,165	-	(155)	1,010	833	-	(176)	657
- Stormwater Drainage	3	11,698	79	(4,030)	7,747	11,616	-	(4,075)	7,541
- CWMS	3	20,971	-	(10,138)	10,833	21,643	44	(10,906)	10,781
Irrigation		2,962	-	(1,141)	1,821	3,113	-	(1,250)	1,863
Plant, Machinery & Equipment		-	10,126	(3,072)	7,054	-	10,274	(3,362)	6,912
Office Equipment, Furniture & Fittings		-	1,859	(1,129)	730	-	2,081	(1,303)	778
Book Stocks		790	-	(134)	656	758	-	-	758
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		267,833	16,285	(106,727)	177,391	278,209	16,743	(110,661)	184,291
Comparatives		264,258	14,909	(103,103)	176,064	267,833	16,285	(106,727)	177,391

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 2018

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2017	CARRYING AMOUNT MOVEMENTS DURING YEAR					2018
	\$'000	\$'000					\$'000
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Net Revaluation	CARRYING AMOUNT
		New/Upgrade	Renewals				
Land - Community	14,287	-	-	-	-	11,237	25,524
Land - Other	1,530	84	-	-	-	-	1,614
Buildings & Other Structures	37,848	1,236	1,045	-	(1,528)	(3,157)	35,444
Buildings & Other Structures Infrastructure	9,646	-	264	-	(293)	493	10,110
- Road Infrastructure	71,696	38	2,974	(647)	(2,368)	(2,898)	68,795
- Foothpaths, Kerb & Gutter	12,533	-	-	-	(302)	1,283	13,514
- Other Infrastructure	1,010	-	-	-	(20)	(333)	657
- Stormwater Drainage	7,747	-	-	-	(144)	(62)	7,541
- CWMS	10,833	-	44	-	(431)	335	10,781
Irrigation	1,821	-	-	-	(63)	105	1,863
Plant, Machinery & Equipment	7,054	988	-	(435)	(695)	-	6,912
Office Equipment, Furniture & Fittings	730	222	-	-	(174)	-	778
Book Stocks	656	-	-	-	-	102	758
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT	177,391	2,568	4,327	(1,082)	(6,018)	7,105	184,291
Comparatives	176,064	2,301	2,897	(1,015)	(5,807)	2,951	177,391

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 2018

Note 7 (cont) – 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.

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

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

Note 7 (cont) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

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 120 years
Buildings – other construction	20 to 40 years
Park Structures – masonry	50 to 120 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 70 years
Sealed Roads – Structure	20 to 240 years
Unsealed Roads	10 to 80 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

Land & Land Improvements

Land and Land Improvements undertook a full independent revaluation as at 30th June 2018 provided by JLL Infrastructure Advisory.

Council being of the opinion that it is not possible to attribute a value sufficiently reliably to qualify for recognition, it has been decided that land under roads will not be 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 a 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 a 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 undertook a full independent revaluation as at 30th June 2018 provided by JLL Infrastructure Advisory.

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

Note 7 (cont) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Council is of the opinion that there are a number of buildings and other structures that may not be replaced with the same type of facility in the future. A review and identification of these assets was undertaken by the Asset Committee and has been incorporated as part of the Land & Land Improvements and Buildings & Other Structures independent revaluation. This has resulted in a significant decrease in depreciation within this asset class.

Infrastructure

Road transportation assets were reviewed by Tonkin Consulting using the desk-top valuation approach at depreciated current replacement cost as at 1st July 2017, based on actual costs incurred during the reporting periods ended 30 June 2017. All acquisitions made during the 2017-2018 financial reporting period are recorded at cost.

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

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

Irrigation

Irrigation infrastructure system assets were reviewed by Tonkin Consulting using the desk-top valuation approach at depreciated current replacement cost as at 1st July 2017, based on actual costs incurred during the reporting periods ended 30 June 2017. All acquisitions made during the 2017-2018 financial reporting period 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 30th June 2018 by Council staff and recorded at fair value.

Signage

Council has in previous reporting periods disclosed 'Signage' as an asset under the class 'Other Infrastructure' representing a composite of street and direction sign assets spread throughout the Loxton Waikerie Council area. Council signs were initially recognised on revaluation and separated from Roads, since then however the practice has been for individual signs to be replaced when required; either as replacement for existing signs or accounting for new signs – signs are generally valued below the capitalisation threshold. Given the age of this asset, the lack of information to accurately value and account for these assets, the timing required to replace each asset individually; excluding the initial bulk signage purchase, it is decided to remove the value of this asset from the 'Other Infrastructure' asset class during the 2017-2018 reporting period. In keeping with the recognition principles outlined under AASB 116.7 – Recognition, the value of the 'Signage' asset (2018: \$331.6k) has been fully written back against the Asset Revaluation Reserve - Roads (refer Note 9).

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

Note 8 - LIABILITIES

		2018 \$'000		2017 \$'000	
	Notes	Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES					
Goods & Services		351	-	575	-
Accrued expenses - employee entitlements		40	-	45	-
Accrued expenses - other		1,080	-	581	-
Aged Care Facility Deposits		10,709	-	10,615	-
		<u>12,180</u>	<u>-</u>	<u>11,816</u>	<u>-</u>
BORROWINGS					
Loans		63	363	58	427
		<u>63</u>	<u>363</u>	<u>58</u>	<u>427</u>
<i>All interest bearing liabilities are secured over the future revenues of the Council.</i>					
PROVISIONS					
Long service leave (including oncosts)		978	146	1,057	131
Annual leave (including oncosts)		664	-	710	-
		<u>1,642</u>	<u>146</u>	<u>1,767</u>	<u>131</u>

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

Note 9 - RESERVES

ASSET REVALUATION RESERVE		1/7/2017	Net Increments (Decrements)	Transfers, Impairments	30/6/2018
	Notes	\$'000	\$'000	\$'000	\$'000
Land - Community		5,311	11,235	-	16,546
Buildings & Other Structures		38,197	(2,664)	-	35,533
Road Infrastructure		61,192	(1,946)	-	59,246
CMWS		3,336	378	-	3,714
Book Stocks		324	102	-	426
Water Rights		-	3,500	-	3,500
TOTAL		108,360	10,605		118,965
	Comparatives	105,409	2,951	-	108,360

OTHER RESERVES		1/7/2017	Transfers to Reserve	Transfers from Reserve	30/6/2018
Asset Replacement		10	1	(11)	-
Future Directions		92	46	(138)	-
Retirement Village - Refurbishment		340	8	(348)	-
Retirement Village - Capital		2,246	411	(2,657)	-
CMWS		936	93	(30)	999
TOTAL OTHER RESERVES		3,624	559	(3,184)	999
	Comparatives	3,121	595	(92)	3,624

PURPOSES OF RESERVES

Asset Replacement Reserve

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non-current assets (less any subsequent impairment losses, where applicable).

Future Directions Reserve

The future directions reserve is used for future projects / outlays as deemed and resolved appropriate by Council

Retirement Village Refurbishment Reserve

The Retirement Village Maintenance reserve is used to account for the annual surplus / (deficit) of Aged Care Accommodation provided, in particular relating to the general running of the units.

Retirement Village Capital Reserve

The Retirement Village Capital reserve is used to account for the annual surplus / (deficit) of Aged Care Accommodation provided, in particular relating to the annual changeover of units occurring.

CMWS - Community Wastewater 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 2018

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	2018 \$'000	2017 \$'000
Total cash & equivalent assets	5	<u>17,395</u>	<u>11,309</u>
Balances per Cash Flow Statement		<u>17,395</u>	<u>11,309</u>

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

Net Surplus (Deficit)	3,039	3,167
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	6,018	5,807
Net increase (decrease) in unpaid employee benefits	(138)	(76)
Premiums & discounts recognised & unwound	23	19
Non-cash asset acquisitions	(19)	-
Grants for capital acquisitions treated as Investing Activity	(2,320)	(604)
Net (Gain) Loss on Disposals	<u>661</u>	<u>613</u>
	<u>7,264</u>	<u>8,926</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	688	(2,631)
Net (increase) decrease in inventories	(6)	4
Net increase (decrease) in trade & other payables	<u>963</u>	<u>1,530</u>
Net Cash provided by (or used in) operations	<u>8,909</u>	<u>7,829</u>

(c) Non-Cash Financing and Investing Activities

Acquisition of assets by means of:

- Physical resources received free of charge	3	<u>19</u>	<u>-</u>
		<u>19</u>	<u>-</u>

(d) Financing Arrangements

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

Bank Overdrafts	500	500
Corporate Credit Cards	15	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 2018

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	2018	2017	
	2018	2017	2018	2017	2018	2017	\$'000	\$'000	\$'000
Economic Services	828	818	1,182	1,155	(354)	(337)	-	-	-
Public Order and Safety	-	-	4	9	(4)	(9)	-	-	-
Recreation	149	208	2,173	1,990	(2,024)	(1,782)	48	32	29,059
Regulatory Services	351	274	823	839	(472)	(565)	-	-	-
Transport & Communication	4,316	3,959	8,474	8,772	(4,158)	(4,813)	2,222	2,283	93,354
Housing and Comm Amenities	3,365	3,185	4,226	3,229	(861)	(44)	-	40	37,036
Unclassified Activities	44	120	243	159	(199)	(39)	-	-	8,284
Council Administration	12,184	13,764	2,656	2,691	9,528	11,073	3,482	5,425	16,295
Health	49	60	131	140	(82)	(80)	-	-	-
Social Security and Welfare	786	625	799	853	(13)	(228)	-	-	9,646
TOTALS	22,072	23,013	20,711	19,837	1,361	3,176	5,752	7,780	193,674

Revenues and expenses exclude net gain (loss) on disposal or revaluation of assets, net gain (loss) from joint ventures & associated entities, amounts received specifically for new or upgraded assets and physical resources received free of charge.

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

Note 11 (cont) - COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

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.

Public Order & Safety

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

Health

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

Social Security & Welfare

Operation of senior citizens centre, aged care services, youth services and community information.

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.

Recreation & Culture

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

Economic Services

Economic Initiatives, tourism, caravan parks.

Transport

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

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

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 1.5% (2017: 1.5%). Short term deposits have an average maturity of 0 days and an average interest rates of 1.5% (2017: 0 days, 1.5%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Rates & Associated Charges (including legals & penalties for late payment) Note: These receivables do not meet the definition of "financial instruments" and have been excluded from the following disclosures.	<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% (2017: 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>
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 overstated 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% (2017: 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 2018

Note 12 (cont) - FINANCIAL INSTRUMENTS

Liquidity Analysis

2018	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
Financial Assets					
Cash & Equivalents	17,395	-	-	17,395	17,395
Receivables	858	-	-	858	858
Total	18,253	-	-	18,253	18,253
Financial Liabilities					
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

2017	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
Financial Assets					
Cash & Equivalents	11,309	-	-	11,309	11,309
Receivables	2,752	-	-	2,752	2,453
Total	14,061	-	-	14,061	13,762
Financial Liabilities					
Payables	11,190	-	-	11,190	11,190
Current Borrowings	58	-	-	58	58
Non-Current Borrowings	-	411	16	427	427
Total	11,248	411	16	11,675	11,675

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

	30 June 2018		30 June 2017	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$'000	%	\$'000
Fixed Interest Rates	5.77	426	5.73	485
		426		485

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 2018

Note 13 - COMMITMENTS FOR EXPENDITURE

	<u>Notes</u>	2018 \$'000	2017 \$'000
Other Expenditure Commitments			
Other non-capital expenditure commitments in relation to investment properties:			
Audit Services		32	48
Employee Remuneration Contracts		1,727	1,557
Management Contracts		1,872	2,028

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

Note 14 - FINANCIAL INDICATORS

	2018	2017	2016
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These Financial Indicators have been calculated in accordance with *Information Paper 9 - Local Government Financial Indicators* prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.

The Information Paper was revised in May 2015 and the financial indicators for previous years have been re-calculated in accordance with the revised formulas.

Operating Surplus Ratio

<u>Operating Surplus</u>	6.2%	13.8%	(8.7%)
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>	(21%)	(1%)	17%
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

*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. These **Adjusted Ratios** correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.*

Adjusted Operating Surplus Ratio	6.0%	1.4%	2.6%
Adjusted Net Financial Liabilities Ratio	(21%)	(13%)	15%

Asset Sustainability Ratio

<u>Net Asset Renewals</u>	73%	73%	175%
Infrastructure & Asset Management Plan required expenditure			

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 2018

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

	2018 \$'000	2017 \$'000
Income	22,072	23,013
Expenses	(20,711)	(19,837)
Operating Surplus / (Deficit)	1,361	3,176
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(3,350)	(3,333)
Add back Depreciation, Amortisation and Impairment	6,018	5,807
Proceeds from Sale of Replaced Assets	421	404
	3,089	2,878
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including investment property & real estate developments)	(2,568)	(3,076)
Amounts received specifically for New and Upgraded Assets	2,320	604
	(248)	(2,472)
Net Lending / (Borrowing) for Financial Year	4,202	3,582

DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2018

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 2017/18; 9.50% in 2016/17). 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 2016/17) 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 2018

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.

At the date of these reports, Council had notice of nil insurance claims that would result in losses being incurred.

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 2018

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, 16 persons were paid the following total compensation:

	2018 \$	2017 \$
Salaries, allowances & other short term benefits	862	861
Termination benefits	58	-
TOTAL	920	861

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

	2018 \$	2017 \$
Contributions for fringe benefits tax purposes	1	1
TOTAL	1	1

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

Some elected members are members of the following committee's:

Riverland West Chamber of Commerce
Loxton District Bowling Club
Loxton Hospital Health Advisory Committee
Murray Darling Association Region 5
Riverland West Landcare

Loxton North Ground Committee
Riverview Lutheran Rest Home
Loxton Cricket Club
Waikerie Firearms 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 2017/18 Council made contributions of \$47,128 towards the Loxton North Change Rooms project and \$14,000 towards Administration support and special project support for the Riverland West Chamber of Commerce. Council also made payment \$150 towards the Loxton District Bowling Club for hire of facilities.

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 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.

One key management personnel lodged a planning application during the year. In accordance with the Local Government Act 1999, this persons declared a conflicts of interest and took no part in the assessment or approval processes for these applications. Total fees for this application was \$245.

Four key management personnel or family members had financial transactions with Council totalling \$110,778.

INDEPENDENT AUDITOR'S REPORT

To the members of the District Council of Loxton Waikerie

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a general purpose financial report, of the District Council of Loxton Waikerie (the Council), which comprises the Certification of Financial Statements on the annual statements giving a true and fair view of the financial position and performance, the Statement of Comprehensive Income, the Statement of Financial Position, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended 30 June 2018 and the notes comprising a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial report of the Council is in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011*, including:

- (i) giving a true and fair view of the Council's financial position as at 30 June 2018 and of its performance and cash flows for the year then ended; and
- (ii) that the financial records kept by the Council are such as to enable financial statements to be prepared in accordance with 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.

Responsibilities of the Chief Executive Officer for the Financial Report

The Chief Executive Officer is responsible for the preparation and fair presentation of the financial report in accordance with the 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 Chief Executive Officer'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 Chief Executive Officer 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 management either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

The Chief Executive Officer of the Council is 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 management.
- Conclude on the appropriateness of the management'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 29th day of October 2018,
at 214 Melbourne Street, North Adelaide

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

We have audited the Internal Controls of the District Council of Loxton Waikerie (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 2017 to 30 June 2018 have been conducted properly and in accordance with law.

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.

Auditor's Responsibility

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. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3100 *Compliance Engagements*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2017 to 30 June 2018. ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

Our procedures included obtaining an understanding of controls in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities, evaluating management's assessment of these controls, assessing the risk that a material weakness exists, and testing and evaluating the design of controls on a sample basis based on the assessed risks.

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 internal 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.

Independence

In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.

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 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 2017 to 30 June 2018.

**DEAN NEWBERY & PARTNERS
CHARTERED ACCOUNTANTS****SAMANTHA CRETEN
PARTNER**

Signed on the 29th day of October 2018
at 214 Melbourne Street, North Adelaide, South Australia, 5006

DISTRICT COUNCIL OF LOXTON WAIKERIE

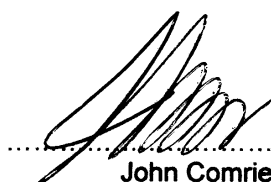
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2018

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of District Council of Loxton Waikerie for the year ended 30 June 2018, 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


John Comrie
PRESIDING MEMBER
AUDIT COMMITTEE

Date: 19 October 2018

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 2018, 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 29th day of October 2018



DISTRICT COUNCIL OF LOXTON WAIKERIE

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