



DISTRICT COUNCIL OF LOXTON WAIKERIE
ANNUAL REPORT 2019-20





DISTRICT COUNCIL
OF LOXTON WAIKERIE

ANNUAL REPORT 2019-20

COUNCIL INFORMATION SNAPSHOT



Principal Office

29 East Terrace,
Loxton



Waikerie Office

Strangman Road,
Waikerie



Postal Address

PO Box 409
Loxton SA 5333

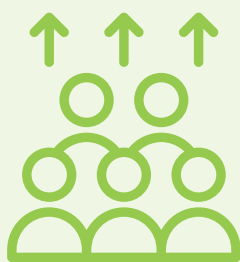


One Mayor

Elected at large



Area
8,000km²



Population
11,743



Ten
Councillors



LoxtonWaikerieCouncil



@loxtonwaikeriecouncil



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loxtonwaikerie.sa.gov.au

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District Council of Loxton Waikerie Annual Report

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INTRODUCTION



MAYOR'S REPORT



The continued drought in our dry land farming area during the financial year has been difficult for many and we need to support each other through this period.

Council is continuing to offer those that have increased costs due to drought, to delay their rates payments without interest penalties. My thanks are extended to the Federal Government and our local member Tony Pasin MP for his support with funding assistance to families and for the Drought Communities Program.

On top of the effects of the prolonged drought, the area and the state has had to bear the effects of COVID19 as it has seriously disrupted the lives and livelihoods of many of our residents. When we look around the world, we can see that we are fortunate to be in this area; in this state, in this country at this time. We are also fortunate that Council has had the financial capacity to take advantage of COVID stimulus funding that will fund a major \$5.3m revamp of the Waikerie Riverfront and CBD; as well as a \$2.6m Community Centre to be built in conjunction with the Loxton Retirement

Village and the completion of the mezzanine of the Loxton Sporting Complex valued at \$1.6m.

Council has worked cooperatively together in focusing on the needs of the community with the many challenges for the future to provide the necessary infrastructure for our towns and residents to flourish economically and socially. Through long term solid financial management Council was in the position to be able to not increase rates in the 2019/20 year to assist our residents that have been adversely affected by the drought and COVID19 and flow on consequences for many families and businesses.

With the support from the Federal and State Governments Council has been able to achieve major infrastructure upgrades including the inter-generational new sporting complex at Loxton. This facility, the largest ever single infrastructure project of Council, was achieved on time and within budget by Badge Constructions. Pleasingly Council was not required to take out any loans to fund its share of the project. Project Manager Daniel Brown did an excellent job of managing the supervision of the construction on behalf of Council.

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

I wish to record my appreciation of the constructive way the elected members work together to ensure the progress of our region, while still ensuring robust debate and deliberate feedback on Council's direction. They uphold the principles of good governance.

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

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

Leon Stasinowsky
Mayor

COUNCIL AND COMMITTEES

Elected Member Committee Representation



*Left to Right - Back Row: Cr Kym Webber, Cr Michael Vowles, Cr Jordan Kleemann, Cr Peter Walker, Cr Jody Flavel, Cr Clive Matthews and Cr Terry Wheeldon
Front Row: Cr Deb Thiele, CEO David Beaton, Mayor Leon Stasinowsky, Cr Trevor Norton and Cr Sonya Altschwager*

COUNCIL AND COMMITTEES

Elected Member Committee Representation



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

MAYOR LEON STASINOWSKY

Council Committees and Working Groups

- Asset Management Committee
- Audit Committee
- Community Award Programme Assessment Panel
- Community Grants Assessment Reference Panel
- Loxton North Recreation Grounds Committee
- Loxton Recreation Grounds Committee
- Loxton Retirement Village Committee
- Performance Review Committee
- The Pines Management Committee
- Waikerie Delivers
- Waikerie Visitor Information Services Evaluation 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 TREVOR NORTON

Council Committees and Working Groups

- Audit Committee
- Boating Facilities Advisory Group
- Community Award Program Assessment Panel
- Loxton North Recreation and Grounds Committee
- Loxton Recreation Centre Project Control Group
- Loxton Retirement Village Committee
- Loxton Riverfront Advisory Group
- Waikerie Sporting Precinct Masterplan Consultative Forum

Representative/delegate on External Committees or Working Groups

- Riverland Local Government Forum
- Murray Mallee Riverland Local Government Association
- Riverland Fruit Fly Committee
- South Australian Fruit Fly Standing Committee (SA Local Government Association representative)
- Murraylands Riverland Regional Development Australia Board
- River Murray Environmental Projects Group
- Riverland Regional Development Assessment Panel - until December 2019

COUNCIL AND COMMITTEES

Elected Member Committee Representation



CR SONYA ALTSCHWAGER

Council Committees and Working Groups

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

Representative/delegate on External Committees or Working Groups

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



CR JODY FLAVEL

Council Committees and Working Groups

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



CR JORDANN KLEEMANN

Council Committees and Working Groups

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

Representative/delegate on External Committees or Working Groups

- Waikerie Community Sports Centre

COUNCIL AND COMMITTEES

Elected Member Committee Representation



CR CLIVE MATTHEWS

Council Committees and Working Groups

- Asset Management Committee
- Australia Day Selection Panel
- Community Award Programme Assessment Panel
- Waikerie Sporting Precinct Masterplan Consultative Forum
- Boating and Riverfront Facilities Plan
- Waikerie Ramco Recreation Grounds Committee

Representative/delegate on External Committees or Working Groups

- Waikerie Health Advisory Council
- Waikerie High School



CR DEB THIELE

Council Committees and Working Groups

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

Representative/delegate on External Committees or Working Groups

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



CR MICHAEL VOWLES

Council Committees and Working Groups

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

COUNCIL AND COMMITTEES

Elected Member Committee Representation



CR PETER WALKER

Council Committees and Working Groups

- Asset Management Committee
- Audit Committee
- Australia Day Selection Panel
- Waikerie Sporting Precinct Masterplan Consultative Forum
- Waikerie Ramco Recreation Grounds Committee

Representative/delegate on External Committees or Working Groups

- Murray Darling Association Region 5 Committee
- CORES (Communities Response to Eliminating Suicide)
- Riverland Community Suicide Prevention Network



CR KYM WEBBER

Council Committees and Working Groups

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

Representative/delegate on External Committees or Working Groups

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



CR TERRY WHEELDON

Council Committees and Working Groups

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

Representative/delegate on External Committees or Working Groups

- Loxton Health Advisory Council (proxy)

CHIEF EXECUTIVE OFFICER'S REPORT



This has once again been a very busy year, during a period where reduced rainfall has resulted in our area being drought declared by the Federal Government for a second year, allowing farming enterprises to receive assistance.

It has also meant that the Federal Government supported the district with a second round of the Drought Communities Program. Providing a further \$1m boost to the local economy and allowed for numerous improvements to our facilities that will serve the community well for the future. This funding is supplemented by Council's own funds to allow the completion of the mezzanine floor of the Loxton Recreation Centre and an investment into the Waikerie Riverfront Development to implement the riverfront master plan.

Council completed the building of the Loxton Recreation Complex which will be a major sporting addition to the region and was opened in March before the COVID-19 restriction commenced. This project had a

budget of \$13m which Council funded from grants and reserves and was not required to borrow any funds and was delivered on time and within budget.

Financially, Council has recorded an operating surplus of \$1m which is a very healthy result, given there was no rate increases. Council concluded the year with \$13m invested to pay for its infrastructure commitments for the next and subsequent years. The Community Centre aligned with the Loxton Retirement Village has received funding and this will be another welcome addition to the region.

Council continues to look for efficiencies in its operations to reduce the amount of rates that needs to be raised from the community and achieved a zero rate rise to support our rural areas doing it tough. I would like to record my thanks to Mayor Stasinowsky and all elected members on what was a challenging period for the region and the dedicated staff of Council, as we do what is within our capacity to make this the best district in the State.

David Beaton
Chief Executive Officer

GOVERNANCE STATEMENT



DECISION MAKING STRUCTURE

Local Government Act 1999 - Section 41

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

Council is actively working towards structures that facilitate positive community engagement, not just in the form of consultation, but also assisting

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

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

the Council website - loxtonwaikerie.sa.gov.au

Council Officers have 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: loxtonwaikerie.sa.gov.au

*District Council of Loxton Waikerie
- Delegation Register*

SECTION 41 COMMITTEES

COMMITTEE	PURPOSE OF COMMITTEES
Asset Management	<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>
Audit	<p>Pursuant to Section 126 (1) of the Local Government Act 1999:- Enquire into and report to Council on all matters that the Council confers on it.</p> <p>The function 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>
Loxton North Recreation Grounds	<p>To assist Council in relation to recreation grounds and facilities under the care and management of Council within the Loxton North area.</p>
Loxton Recreation Grounds	<p>To assist Council in relation to recreation grounds and facilities under the care and management of Council within the Loxton township.</p>
Loxton Retirement Village	<p>Management of the Loxton Retirement Village.</p>

SECTION 41 COMMITTEES

COMMITTEE	PURPOSE OF COMMITTEES
The Pines Management	Maintenance of the character and attend to the upkeep of The Pines Historic Home.
Waikerie Delivers	<p>As a result of the Waikerie Prosperity Strategy (WPS); a formal Committee that brings together community leaders and councillors to advise Council on the implementation of the strategy.</p> <p>Additionally the Committee channels community initiatives to Council that it believes might have merit and warrant consideration.</p>

Other Council Committees, Panels or Working Groups

COMMITTEE	PURPOSE OF COMMITTEES
Riverland Building Fire Safety (Regional)	Responsible, under the Development Act 1993, for building fire safety matters.
Riverland Regional Assessment Panel	<p>Pursuant to Section 84(1)(a) and Schedule 8, Clause 13(1)(a) of the Planning, Development and Infrastructure Act 2016.</p> <p>In accordance with the authority delegated to it by the Council assess all development applications that are referred to it by an Authorised Council Officer.</p>
Community Award Program Assessment	To advise Council staff regarding assessment of applications/ nominations for Community Awards.
Loxton Riverfront Advisory Group	To make recommendation for a potential riverfront upgrade. Established by Council at the meeting of June 2014.
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.
Australia Day Assessment Panel	Informal panel consisting of elected members and council staff to assess nominations for Australia Day Award Nominations.
Loxton Christmas Lights	Established on 31 May 2000 for the annual beautification of Loxton at Christmas time and Loxton Lights Up event.
Boating and Riverfront Plan	Established to review and amend the District Council of Loxton Waikerie Boating and Riverfront Facilities Plan 2015-2023
The Loxton Recreation Complex Working Group	Consisting of staff and elected members to work through matters with The Precinct user groups.

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

ALLOWANCES PAID

To Elected Members and Council Committee Members

Each Elected Member receives an allowance, as provided for by the Local Government Act 1999 for discharging their formal duties. The allowance is set by the Remuneration Tribunal and adjusted annually by a formula prescribed by the regulations.

ELECTED MEMBERS ALLOWANCES AND BENEFITS

Mayoral allowance	\$57,668.00 <i>Plus a fully maintained vehicle with limited private use within South Australia</i>
Deputy Mayoral allowance	\$18,021.25
Chairman of standing committees allowance	\$18,021.45
Elected Member allowance	\$14,417.00

ADDITIONAL ALLOWANCES PAYABLE

For those members (excluding the principal member) whose usual place of residence is at least 30km but less than 50 kms from the principal office.	\$426.00 per annum
For those members (excluding the principal member) whose usual place of residence is located at least 50km but less than 75kms from that Council's principal office.	\$726.00 per annum
For those members (excluding the principal member) whose usual place of residence is located at least 75km but less than 100kms from that Council's principal office.	\$1,089.00 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.	\$1,546.00 per annum

ALLOWANCES PAID

To Elected Members and Council Committee Members

ADDITIONAL ALLOWANCES	
Independent Chair of the Audit Committee	\$1,050.00 per meeting*
Independent Chair of the Riverland Regional Assessment Panel (sitting fee)	\$770.00 per meeting*
Independent members (three) of the Riverland Regional Assessment Panel (sitting fee)	\$400.00 per meeting*
Council representatives (one) of the Riverland Regional Assessment Panel (sitting fee), appointed on a rotational basis by the Councils <i>(Note: shared between the three Councils)</i>	\$350.00 per meeting*

*These costs are shared between the member Councils



Aerial image of the Loxton Heritage Park, Loxton

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 2019-20 and attended the following:

NAME	DATE	DETAILS
Mayor Leon Stasinowsky (Mayor)	12 August 2019	Local Government Association – Council Meetings and Chamber Etiquette
	15-16 August 2019	Local Government Association of South Australia – Roads and Works Conference
	18-20 November 2019	Local Government Association - Breaking through for modern transport - future of transport mobility - the value of working with all levels of government
Cr Trevor Norton (Deputy Mayor)	27 August 2019	Independent Commissioner Against Corruption – Understand the objectives of the ICAC Act, functions performed by the office and OPI
	18 October 2019	Norman Waterhouse - 2019 Planning, Development and Environment Master Class
Cr Sonya Altschwager	12 August 2019	Local Government Association – Council Meetings and Chamber Etiquette
	16 August 2019	Local Government Association - Tourism and Councils Forum
	27 August 2019	Independent Commissioner Against Corruption – Understand the objectives of the ICAC Act, functions performed by the office and OPI
	Online Module	Local Government Association of South Australia - Mandatory Training for Elected Members – Module 1 – Introduction to Local Government - The Australian System of Government, Roles, Functions & Objectives of Local Government, Services Provided by Councils
	Online Module	Local Government Association of South Australia - Mandatory Training for Elected Members Module 2 – Legal Responsibilities - Role of a Council Member, Delegations & General Duties, Code of Conduct for Council Members, Register of Interests & Conflict of Interest, Responsibilities concerning the provision of support and resources, Legal Protections for Council Members, External Oversight, Ombudsman SA, ICAC, Minister for LG, District Court

TRAINING, SEMINARS AND CONFERENCES

Training and Development for Elected Members

NAME	DATE	DETAILS
Cr Sonya Altschwager	17 February 2020	Local Government Association – Elected Member Leadership Forum
Cr Jody Flavel	15-16 August 2019	Local Government Association of South Australia – Roads and Works Conference
Cr Jordann Kleemann	27 August 2019	Independent Commissioner Against Corruption – Understand the objectives of the ICAC Act, functions performed by the office and OPI
Cr Clive Matthews	27 August 2019	Independent Commissioner Against Corruption – Understand the objectives of the ICAC Act, functions performed by the office and OPI
Cr Deb Thiele	27 August 2019	Independent Commissioner Against Corruption – Understand the objectives of the ICAC Act, functions performed by the office and OPI
Cr Michael Vowles	27 August 2019	Independent Commissioner Against Corruption – Understand the objectives of the ICAC Act, functions performed by the office and OPI
Cr Peter Walker	15-16 August 2019	Local Government Association of South Australia – Roads and Works Conference
	27 August 2019	Independent Commissioner Against Corruption – Understand the objectives of the ICAC Act, functions performed by the office and OPI
Cr Kym Webber	15-16 August 2019	Local Government Association of South Australia – Roads and Works Conference
Cr Terry Wheeldon	15-16 August 2019	Local Government Association of South Australia – Roads and Works Conference
	27 August 2019	Independent Commissioner Against Corruption – Understand the objectives of the ICAC Act, functions performed by the office and OPI
	14 October 2019	2019 State Planning Reforms

MEMBER INFORMATION

Attendance at Meetings

Council Meetings are held on the third Friday of each month commencing at 9:00am. Council meetings alternate between Loxton and Waikerie with meetings held at the Loxton Research Centre or at the Waikerie Council Chamber.

This year saw the introduction of electronic meetings due to COVID-19 restrictions. These meetings were held on ZOOM with connection details advertised on the Council website.

The public are welcome to attend all Council meetings.

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

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

MEETING ATTENDANCE SCHEDULE 2019-2020

Elected Members	Council Meetings	Special Meetings of Council
LE Stasinowsky (Mayor)	11	2
Cr TJ Norton (Deputy Mayor)	11	2
Cr SA Altschwager	12	2
Cr JF Flavel	11	2
Cr JL Kleemann	11	2
Cr CA Matthews	11	2
Cr DA Thiele	12	2
Cr MJ Vowles	12	2
Cr PA Walker	11	2
Cr KA Webber	10	1
Cr TM Wheeldon	12	2
Total Meetings Held	12	2

DELEGATION REGISTER

Local Government Act 1999

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

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

POLICIES

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

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

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

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

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

- Absence of the Chief Executive Officer
- Advice / Information to Elected Members
- Alterations and Business Use of a Public Road
- Annual Delivery / Strategic Delivery of Projects and Status Report
- Appointment to External Organisations
- Australia Day Awards
- Budget Development, Reporting and Amendment
- Child Safe Environments
- Cemeteries and Natural Burial Grounds
- Christmas Closure
- Closed Circuit Television (CCTV)
- Community Award
- Public Consultation Policy
- Community Facilities Lease / Licencing
- Community Question Time
- Confidentiality Guidelines
- Conflict of Interest – Guidelines
- Customer Service
- Emergency Response Operations in Support of the Country Fire Service
- Fraud and Corruption Prevention
- Hardship Policy for Residential Customers –minor and intermediate retailers
- Light Vehicle Crossover
- Loxton Retirement Village:
 - Loxton Retirement Village
 - Recurrent Charges
 - Register of Interest
 - Remarketing of Units
 - Refurbishment / Remarketing
 - Remarketing / Incoming Resident Timing
 - Sale of New Units
 - Variations in Construction
 - Public Interest Disclosure Policy
 - Waste Management Policy

- Residential Waste
– Kerbside Recycling
- Risk Management
- Rural Property Addressing
- Social Media
- Supplementary Election
- Tree Management
- Volunteer
- Welcome to and
Acknowledgment of Country

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

COUNCIL ELECTIONS

The Local Government (Elections) Act 1999 provides for periodic Local Government elections to be held in November every four years. The next election is due in November 2022.



Reverse side of the Waikerie Silos Art, Waikerie

CORPORATE STATEMENT



STRATEGIC OBJECTIVES

Council has adopted Strategic Plan, titled LW Future which guides the development and management of the Council district.

LW Future guided the 2019-20 Annual Business Plan through the progression of projects and actions that will assist the delivery of Council's strategic objectives and goals.

A summary of some of the projects and actions completed or commenced in the 2019-20 financial year are listed below.

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

CAPITAL WORKS PROGRAM

OUR COMMUNITY

1.1 Community Enablement

1.1.2	Replacement of carpet at Waikerie Public Library - replacement of carpet at Waikerie Library that has aged and needs renewal.	Completed
1.1.2	Loxton / Waikerie Public Library self checkout - installation of new self checkouts at both public libraries.	Completed

1.2 Community Health

1.2.3	Upgrade of dog pounds - existing pounds offer poor conditions for animals and do not allow staff to work using best practice (particularly with dangerous dogs).	Carry Forward
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1.3 Sport and Recreation

1.3.1	Boat Ramps - upgrade of boat ramp facility at Kingston on Murray.	In Progress
1.3.1	Loxton Swimming Pool skimmer boxes - replace ageing skimmer boxes with new and automatic pool leveller.	Completed
1.3.1	Loxton Swimming Pool solar matting - Replace solar matting that is damaged and at the end of its useful life.	Complete

OUR ECONOMY

2.3 Tourism

2.3.4	Installation of new boom gate at the Loxton Riverfront Holiday Park.	Completed
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STRATEGIC OBJECTIVES

CAPITAL WORKS PROGRAM

OUR ENVIRONMENT

3.1 Assets and Infrastructure

3.1.1	Waikerie CBD Revitalisation - Complete works on the revitalisation of the Waikerie central business district (Peake Terrace).	In Progress
3.1.1	Waikerie Riverfront - Fencing and Kerb - upgrade of fencing and kerbing at the Waikerie Riverfront.	In Progress
3.1.1	GML Routes, Intersections and Risk Management – Intersection Works - this project will commence addressing the highest priority works to ensure intersections and roads are adequate as GML and Commodity B-Double Routes. This project will likely take 3-4 years. This project is carried forward from 2018-19.	In Progress
3.1.1	GML routes, intersections and risk management – detailed designs - This project will commence addressing the highest priority detailed designs to ensure intersections and roads are adequate as GML and Commodity B-Double Routes. This project is carried forward from 2018-19 and will likely take 3-4 years.	In Progress
3.1.1	Resheeting of road network - resheeting of unsealed road network (refer table below for individual road works proposed).	Completed
3.1.1	Resealing of road network - resealing of road network (refer table below for further detail).	Completed
3.1.1	Lions Riverfront Playground footpath - construct footpath to connect riverfront playground and new water play park to Peake Terrace.	In Progress
3.1.1	Mobile speed signs - purchase of mobile speed signs.	Council resolved not to proceed with this project
3.1.2	Waikerie cemetery irrigation replacement - current irrigation pump towards end of useful life and in need of replacement. This project incorporates \$10,000 carried forward funding from 2018-19 and \$10,000 of additional funding.	Completed
3.1.2	Loxton Cemetery kerbing and cremation plinth - installation of kerbing will help to define the different areas and tidy up the area. Cremation plinths to be installed to create more cremation plots.	Completed
3.1.2	East Terrace irrigation replacement - complete infrastructure replacement including valves, pipe work, controller cable and sprinklers. Existing pipe work is approx. 40 years old.	Completed
3.1.2	Mill Corner car parking upgrades - project includes earthworks, irrigation, lawn and landscaping. Project is a joint venture between the Loxton Rotary Club and Council.	In Progress

STRATEGIC OBJECTIVES

CAPITAL WORKS PROGRAM

OUR ENVIRONMENT

3.1 Assets and Infrastructure

3.1.2	Loxton North Sporting Club - upgrade entrance/exit road around netball courts to change rooms.	Completed
3.1.2	Loxton North Sporting Club - Upgrades to area behind new change rooms.	Completed
3.1.3	LED lighting upgrade - to increase efficiency of newly installed solar panels upgrade current lighting with LED lights across various Council buildings.	Completed
3.1.3	Loxton depot plans - detailed concept plans for proposed replacement of the Loxton Depot.	Carry Forward
3.1.3	Recreation Centre Stadium Floor Protection - purchase of event guard stadium floor system to protect floors during events.	Completed
3.1.3	Waikerie Community Sports Centre Air Conditioning - installation of 2 x air conditioners in old gym area to allow space to be utilised for new programs / crèche.	Completed
3.1.5	Loxton Retirement Village - Loxton Retirement Village refurbished as required (funded from LRV investment reserve).	Ongoing
3.1.10	Upgrade of security cameras - security camera upgrade at the Waikerie Riverfront Public Toilets, Waikerie Water Play Park and Loxton Toilets (East Terrace).	Completed
3.1.10	Automatic locking doors for the Waikerie Riverfront Toilets - upgrade of locking doors at the Waikerie Riverfront Toilets due to ongoing issues with vandalism.	Completed
3.1.10	Stormwater Detention Basin - Waikerie Sporting Precinct - construction of a stormwater detention dam at the Waikerie Sporting Precinct to improve stormwater capture as well as reuse system which will also complement the Waikerie Sporting Precinct Master Plan.	Carry Forward
3.1.10	New Plant Purchase - purchase of a new mini excavator.	Completed
3.1.10	Plant Replacement Program - includes the renewal of 2 tractors, 2 rollers, a mower and a street sweeper.	Completed
3.1.10	Fleet Replacement Program - replacement of 5 fleet vehicles and 5 commercial vehicles.	Completed

STRATEGIC OBJECTIVES

CAPITAL WORKS PROGRAM

OUR ENVIRONMENT

3.1 Assets and Infrastructure

3.1.10	Loxton Community Wastewater Management System - outcome of the Community Wastewater Management System audit that infrastructure be renewed.	Carry Forward
3.1.10	Loxton Hydrotherapy Pool - capital works at the Loxton hydrotherapy pool.	Completed
3.1.10	Waikerie Institute Kitchen - refurbishment of Waikerie institute kitchen.	Carry Forward
3.1.10	Loxton Riverfront Holiday Park Cabins - installation of new cabins at the Loxton Riverfront Holiday park to replace dormitory.	In Progress
3.1.10	Loxton Wharf Upgrade - upgrade to Loxton riverfront wharf.	In Progress
3.1.10	Riverland Smart Agricultural Project - creation of LoRaWAN infrastructure to allow for greater use of sensors within the agricultural areas including irrigated and dryland.	Completed
3.1.10	Loxton Country Womens Association toilets - refurbishment of toilet facilities for the Loxton CWA.	Carry Forward

INNOVATION AND EXCELLENCE

5.1 Organisational Development

5.1.1	Office renovation - modification to file server room.	Completed
5.1.6	Fuel Management System - fuel management system will allow accurate electronic measurement of fuel usage at both depots.	Carry Forward
5.1.6	Information technology replacement - replacement of information technology hardware.	In Progress

STRATEGIC PROJECTS

CAPITAL WORKS PROGRAM

OUR COMMUNITY

1.1 Community Enablement		
1.1.1	Waikerie Christmas Tree Forest Project - create a Christmas tree forest with timber cut out trees which light up from all angles using solar LED lights.	Completed
1.1.1	Street pole decorations - renewal of street pole banners for both Loxton and Waikerie townships.	Loxton - Completed Waikerie - In Progress
1.1.1	Swimming Pool Entertainment Inflatables - purchase large inflatables for the Loxton swimming pool.	Completed
1.1.2	Library mobile inventory management system - installation of mobile inventory management systems at both public libraries.	Completed
1.2 Community Health		
1.2.2	Health Register Development - development of electronic registers for cooling tower, and food inspections.	Completed
1.2.2	Purchase of 2 defibrillators - purchase of defibrillator's for both public swimming pools.	Completed
1.2.3	De-sex subsidy and education program - fund the Chip Blitz program to assist with the new Animal Management Act.	Completed
1.3 Sport and Recreation		
1.3.1	Swimming Pool Painting - repainting of both swimming pools.	In Progress
1.3.1	Swimming Pool Filter Repairs - repairs to existing filter of the Loxton swimming pool.	Completed
OUR ENVIRONMENT		
3.1 Assets and Infrastructure		
3.1.1	Road shoulder renewals - targeting the Waikerie area.	Completed
3.1.1	Planter boxes - greening of streetscapes in East Terrace and Ian Oliver Drive to enhance a "village like atmosphere". Strategic siting of planter boxes with a focus on footpaths for each town.	Completed
1.3.1	Signage audit - replacement of signage in the Waikerie area to meet Australian Standards and class 1 reflection.	In Progress

STRATEGIC PROJECTS

CAPITAL WORKS PROGRAM

OUR ENVIRONMENT

3.1 Assets and Infrastructure

3.1.2	Mill Corner car parking upgrades - project includes earthworks, irrigation, lawn and landscaping. Project is a joint venture between the Loxton Rotary Club and Council.	Carry Forward
3.1.2	Infrastructure Asset Management Plan Update - review road condition ratings and kerb and footpaths.	Carry Forward
3.1.3	Security upgrade to Waikerie office front counter - increase security at Waikerie office front counter.	Completed
3.1.3	Upgrades to Waikerie chambers and meeting room - upgrade door and silicone around glass joins to reduce travel of noise. Replace blinds in chambers, upgrade tables in chambers.	Completed
3.1.3	Building condition assessments - create a 10 year building maintenance plan which will enable Council to identify and prioritise maintenance projects for future budgets.	Carry Forward
3.1.4	Houseboat Management Plan - develop houseboat management plan that provides guidance on future management of mooring sites at Loxton, Kingston on Murray, Moorook and Waikerie.	In Progress
3.1.7	Hard waste dumping - provision of a free hard waste dumping day for residents to deliver waste to eligible waste transfer stations in the District.	Completed
3.1.8	Purchase of new suite of lease and licence agreements - keep up to date with industry changes and ensure compliance with the Act.	In Progress
3.1.10	Loxton Community Wastewater Management System dam network automation - automation of the Loxton Community Wastewater Management System dam network.	Carry Forward
3.1.10	Upgrade Council Aerial Photography - previous imagery was completed in 2011 and now has limited value. Updates are required to allow effective asset planning.	Completed
3.1.10	East Terrace public conveniences - obtain detailed designs for public conveniences in East Terrace.	Completed – new project has been developed for the construction of new/renovated public amenities

STRATEGIC PROJECTS

CAPITAL WORKS PROGRAM

OUR ENVIRONMENT

3.1 Assets and Infrastructure		
3.1.10	Waikerie Senior Citizens Kitchen Renovations - renovate the Waikerie Senior Citizens kitchen.	In Progress
3.1.10	Waikerie Cemetery Pergola Replacement - replace the pergola situated at the Waikerie Cemetery.	Completed
3.2 Planning Policy and Development Assessment		
3.2.2	Planning Act Transition - implement actions required for the Planning Development and Infrastructure Act.	Completed
3.2.2	Implementation of Joint Planning Board - cost of information technology implementation for the Planning Development and Infrastructure Act.	Completed
3.3 Character and Amenity		
3.3.2	Snake Island Upgrades - beautification and upgrades to Snake Island.	Completed
LEADERSHIP AND ENGAGEMENT		
4.1 Financial and Risk Management		
4.1.1	Complete a Review of Council's Rating Structure - review Council's rating structure ensuring equability in the distribution of rates across the District.	Completed
4.2 Governance		
4.2.2	Loxton Cemetery Register of Memorials - catalogue memorials and create a register of memorials for the Loxton Cemetery in line with the Burials and Cremation Act 2013.	In Progress
4.3 Community Engagement		
4.3.4	Industry Upgrades to Website Editor / Migration investigation - Council Unity Platform migrating. Investigation in migration of all websites onto single editor platform.	Completed
4.4 Collaboration and Partnerships		
4.4.1	Improve mobile blackspots in the District - contribute toward mobile blackspot funding attending to known coverage issues in the District including Taplan, Nangari and Peebinga.	In Progress

STRATEGIC PROJECTS

CAPITAL WORKS PROGRAM

INNOVATION AND EXCELLENCE

5.1 Organisational Development

5.1.6	Riverland G3 Information Technology and Communication Strategic Plan - Implementation of initiatives to improve and enhance Council's information technology delivery. Projects include migrating infrastructure to a cloud environment, development of websites, and implementation of an agendas and minutes management system.	Ongoing
5.1.6	Electronic Document Records Management System Industry Certification - Achieve industry certification of Council's Electronic Document Records Management System.	Ongoing
5.1.6	Records Management Archiving - sentencing of 137 archive boxes of records that have become redundant as a result of the implementation of Council's new electronic document records management system.	Completed
5.1.6	Employment Relations Framework - Riverland G3 Alliance project to engage legal practitioner to review and implement a new human resources and industrial relations framework.	In Progress
5.1.6	Scan and log property files - operational requirement to scan and log property files.	Completed



Works in progress at Snake Island, Loxton

CARRIED FORWARD PROJECTS

A number of projects were forecast to be incomplete as at 30 June 2019 and were removed from the 2018-19 budget via Council's quarter one budget review. These projects were split between capital and strategic projects in the following tables.

CAPITAL WORKS PROGRAM		
OUR COMMUNITY		
1.1 Community Enablement		
1.1.5	Pines Projects - remedial building work funded from investment reserve	Ongoing
1.3 Sport and Recreation		
1.3.1	Waikerie Swimming Pool Plant Room - replacement of exterior of plant shed, new concreting and removal of items within plant shed that are no longer required	Completed
1.3.1	Commence replacement of Recreation Centre - Construction of new recreation centre at Loxton.	Completed
1.3.2	Waikerie Recreation Centre - Electrical Upgrade - the current peak demand for the Recreation Centre exceeds current provision therefore upgrade is required.	Completed
3.1 Assets and Infrastructure		
3.1.2	Waikerie Hart Lagoon Walking Trail - construction of a crusher dust walking trail to link in with existing Hart Lagoon walking track.	Completed
3.1.3	Waikerie sporting precinct Toilets - additional funding towards toilet upgrade.	Completed
3.1.3	Waikerie Football Club Toilet Block - installation of a new toilet block at the Waikerie Football Oval.	Completed
OUR ENVIRONMENT		
3.1 Assets and Infrastructure		
3.1.1	Kerbs, Footpaths & Pram Ramps - replacement of kerbs, footpaths and pram ramps completed.	Completed
3.1.1	Unsealed Road Works - Snodgrass Road, Drogemuller Road and Kruesler Road.	Completed
3.1.1	Ian Oliver Drive Waikerie – Repair footpath and old railway line - sealing works and tree planting.	Completed
3.1.2	Waikerie CBD - complete works on the revitalisation of the Waikerie central business district (Peake Terrace).	Carry Forward

CARRIED FORWARD PROJECTS

CAPITAL WORKS PROGRAM

OUR ENVIRONMENT

3.1 Assets and Infrastructure

3.1.2	Waikerie cemetery – new plinth and rose garden - need to extend plinth, rose garden and may improvements to irrigation.	Completed
3.1.2	Relocation of Waikerie Riverfront Pump - the pump is being undermined by river and is difficult to service. Relocating pump will improve amenity of riverfront. Project includes significant costs for pump, electrical upgrade/relocation and sound proofing of shed.	In Progress
3.1.5	Loxton Retirement Village - Loxton Retirement Village refurbished as required (funded from LRV investment reserve).	Ongoing
3.1.6	Waikerie CWMS Desludge Pond - legislative requirement to provide a suitable facility to dispose of waste.	Carry Forward
3.1.6	Loxton CWMS Tank Lid Replacement - replacement of collapsed CWMS tank lid.	Completed
3.1.10	Security camera upgrade at the Pioneer Playground - due to recent vandalism at the playground we are looking to upgrade the security cameras. Current cameras are not adequate.	Completed
3.1.10	Waikerie Stormwater – Detailed Designs for dams - includes dam at previous CMWS pond site (\$60) and Sporting Precinct (\$40k)	Carry Forward

3.3 Sport and Recreation

3.3.1	East Terrace Loxton Revitalisation Project - this will include poles for Christmas lights and completion of the southern section of East Terrace.	In Progress
3.3.1	Electronic Signage Project.	Carry Forward
3.3.1	Habels Bend Riverfront Project - Beautification of the Habels Bend Riverfront area.	In Progress

COUNCIL FINANCIAL PERFORMANCE

Council set the target of achieving an operating surplus of \$442,000 within its 2019-20 budget. An operating surplus result demonstrates that Council is delivering the required services without creating a burden on future generations.

Two abnormal items have influenced Councils' operating surplus for 2019-2020. The first being the additional road to recovery payment of \$371,760 paid to council as part of the Federal Government drought package.

The second is the application of the investment property accounting standards (AASB 140) of the Loxton Retirement Village. In accordance with AASB 140 investment properties have been independently valued. A revaluation movement of \$342,282 has been recognised as investment income.

In 2019-20 Council's underlying operating result was \$377,958 (adjusted to take into account the above anomalies).

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. In addition to these strategies Council has concentrated effort in regional collaboration and achieving cost savings through the Riverland G3 Alliance.

OPERATING SURPLUS

YEAR	RESULT SURPLUS
2019-20 Adopted Budget	\$442,000
2019-20 Long Term Financial Management Plan Target	\$336,000
2019-20 Financial Result	\$1,092,000
2019-20 adjusted Financial Result	\$377,958

OPERATING SURPLUS RATIO

YEAR	RESULT STATUS
2019-20 Adopted Budget	3.4%
2019-20 Long Term Financial Management Plan Target	2.55%
2019-20 Financial Result	4.8%
2019-20 adjusted Financial Result	1.6%

RATING AND VALUATION SUMMARY

RATING COMPONENT		2018-19	2019-20
1	FIXED CHARGE	\$325	\$325
	Amount Total Collection	\$2,236,650	\$2,246,400
	% of Total Rates	22.3%	22.3%
2	DIFFERENTIAL RATES		
	1. In Town	\$2,390,513	\$2,398,335
	2. Out of Town	\$5,413,593	\$5,421,042
3	VALUATION		
	Rateable Land	\$1,875,778,193	\$1,922,547,208
	Non Rateable Land	\$47,728,807	\$50,804,692
	All Land	\$1,923,507,000	\$1,973,351,900
4	SEPARATE RATE		
	Catchment Board Contribution	n/a	n/a
	Catchment/NRM Levy	\$449,201	\$461,454

VALUATION COMPARISON		2018-19			2019-20		
		PROPERTIES	ASSESSED VALUE (\$)	% INCREASE	PROPERTIES	ASSESSED VALUE (\$)	% INCREASE
1	Residential	4523	902,636,448	1.32	4549	914,526,503	1.32
2	Commercial	385	101,129,081	6.48	383	100,953,247	-0.17
3	Industry	96	28,659,376	3.64	95	29,020,056	1.26
4	Primary Production	2145	784,341,478	2.25	2147	817,734,654	4.26
5	Vacant Land	611	41,327,523	0.62	627	43,402,523	5.02
6	Other	237	17,684,287	-64.06	243	16,910,225	-4.38
TOTALS		7997	1,875,778,193	2.64	8044	1,922,547,208	2.49

HUMAN RESOURCE MANAGEMENT

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.

The Council acts to ensure that its structure and processes are free from direct or indirect discrimination on the grounds of sex, marital status, pregnancy, race, age, sexual orientation, gender history, religious or political beliefs, impairment, family responsibility or family status.

EMPLOYEE ASSISTANCE PROGRAM

Council's Employee Assistance Program (EAP) continues to be of great benefit to employees, their immediate families and Councilors. The EAP provides

confidential proactive support for anyone who may be having difficulties (personal or work-related) and is especially important during COVID.

AWARD AND ENTERPRISE AGREEMENTS

The Australian Workers Union Enterprise Bargaining Agreement No.12 is in place until 30 June 2022. The Australian Services Union Enterprise Bargaining Agreement No. 9 has successfully been re negotiated and the new Agreement No. 13 will commence from 1 July 2020

for a period of 3 years ending on 30 June 2023.

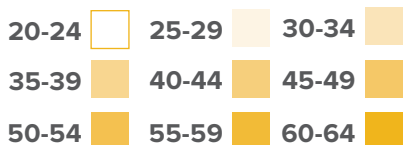
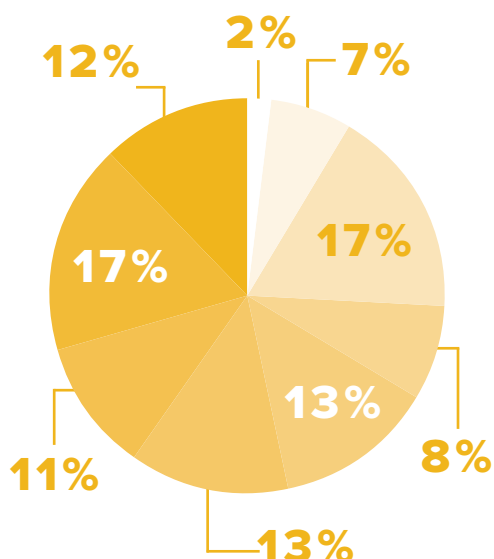
These agreements vary the wage and conditions of the Local Government Employees Award and the South Australian Municipal Salaried Officers Award to be organisation specific.

EMPLOYEE MATTERS

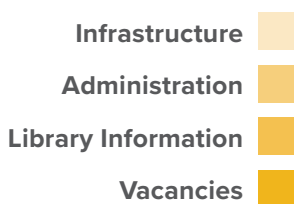
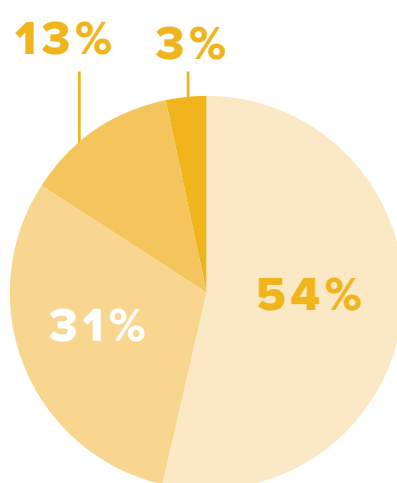
At 30 June 2020 Council employed 92 staff equalling 78.4 Full Time Equivalent positions (FTE)

There are 3 vacancies which bring the total FTE to 81.4.

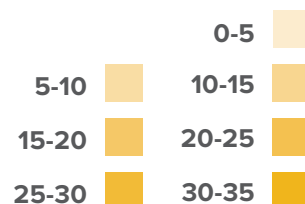
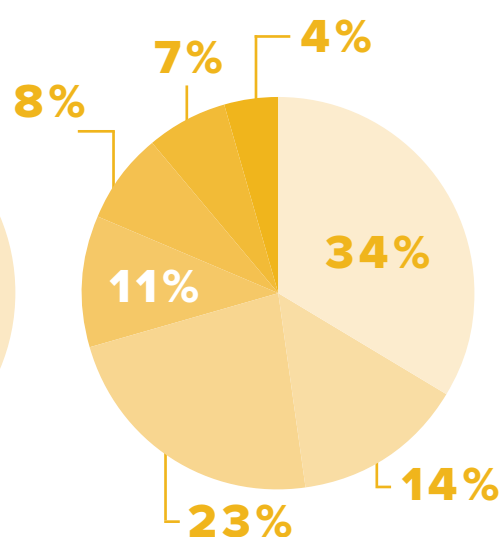
EMPLOYEE AGE PROFILE



HEAD COUNT BY



YEARS OF SERVICE



HUMAN RESOURCE MANAGEMENT

IN MEMORY OF MICHAEL (MICK) PONTT

Mick Pontt passed away suddenly at home on the 06/07/2019. Mick was a great family man, a pillar of the sporting and wider community as well as a respected and popular employee of Council. Mick worked on the Loxton Construction crew as a truck driver for over 15 years and was known for his big smile, his willingness to help others and his great sense of humour. Mick was honest, reliable and a born leader amongst his peers. Council wishes to extend their ongoing support to Mick's family.

SIGNIFICANT RETIREMENTS/RESIGNATIONS

JOHN HYDE **35+ years**
Loxton Depot Mechanic
and Storeperson

JEFFREY SCHILLER **30+ years**
Village Maintenance - Loxton

TANYA CREGAN **18+ years**
Executive Assistant to
the CEO, Mayor and Councilors

PYTHIA BELSHAM **9+ years**
Library Assistant - Waikerie

PAUL AINSWORTH **5+ years**
Development Officer - Building

Of these employees 3 have retired and 2 have moved on to other employment.

On behalf of Council and our Community we wish them the very best for the future.

WORK, HEALTH AND SAFETY

Health and Wellbeing

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

- Healthy Lifestyle Program - Health Assessments
- Ageing Workforce Program, including stretching in the workplace

- Skin Cancer Screenings
- Hearing Assessments
- Flu Vaccinations.

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

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

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

Council continues to increase workplace efficiency by:

- Maintaining low incident rates
- Improving compliance with Work Health and Safety by improving Council's systems
- Assessing and maintaining a high level of safety for Employees, Contractors and Volunteers

WORK, HEALTH AND SAFETY

- Participating in programs offered to assist Council in the improvement of Council's systems and practices
- Working closely with the Regional Risk Coordinator to improve Council's systems
- Conducting workplace inspections on a regular basis
- Maintaining updated document registers.

WHS and Risk Committee

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

Objective Appraisal

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

WHS and Return to Work

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

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

RISK MANAGEMENT

Business Continuity Plan

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

Training and Development

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

- Corporate Induction
- Work Health and Safety Induction.

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

- Workplace Health and Safety
- Due Diligence
- ICAC Training for Public Officers
- Code of Conduct for Employees
- Bullying, Discrimination and Sexual Harassment
- Child Mandatory Reporting.

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

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

INFRASTRUCTURE STATEMENT



ROAD CONSTRUCTION AND MAINTENANCE

RE-SHEETING

Council has a total road network of 2,300kms to maintain.

Council resheets approximately 40km of unsealed roads annually. Each year a number of roads identified from the Asset Management Plan are re-sheeted whereby the crushed rock which has been lost over the years of use due to vehicle

traffic is replaced. In the 2019-2020 financial year Council upgraded sections of the following:

- Taplan Road
- Christie Road
- Mt China Road
- Drogemuller Road
- Crase Road
- New Well Road
- Enduro Road
- Schultz Road
- Foster Road
- Butterworth Road
- Marschall Road
- Kemp Street
- Cameron Street
- Ramco Point Road
- Snodgrass Road
- Kruesler Road
- Conservation Road
- Mindarie Road
- Evans Road

ROAD SEALING

Council received \$200,000 in Special Local Road Funding and allocated an additional \$100,000 in 2019-2020 to widen and seal 8kms of Murbko Road.

Murbko Road was highlighted as a road that required widening to accommodate increased heavy

vehicle usage and to improve road safety.

Throughout the district \$311,000 was spent on reseals, consistent with Council's 20 year construction and maintenance program from the Roads Infrastructure Asset Management Plan. Sections of Gordon Road, Taplan Road, Alamein Avenue and Mackey

Road were resealed as part of the 2019-2020 reseal program. A section of road in front of the Cemetery was also sealed to minimise dust around the Ramco Cemetery, Football Oval and Primary School. In addition to the resealing projects, \$317,000 was spent to finish resealing the second half of Devlin Pound Road which was extra funding received by Council from the Roads to Recovery Program.

KERBS AND FOOTPATHS

Council undertakes repairs and replacement of both concrete kerbing and footpaths annually under maintenance and capital replacement.

In addition, Council also installs new infrastructure including new kerbing and footpath in the instance of new housing development or areas identified as being deficient. \$55,000 was allocated in the 2019-2020 Annual Business Plan to install

new and upgrade existing kerbs and footpaths at the following locations:

- River Terrace
- Third Street
- Murray Street
- Bookpurnong Terrace (to accommodate the annual Pedal Prix event)
- Peake Terrace



WAIKERIE OVAL TOILET BLOCK



Council spent \$73,000 on the construction of a new toilet block at the Waikerie town oval for use by locals, tourists and for community events such as the Waikerie Australia Day Celebrations.

WAIKERIE CBD REVITALISATION PROJECT

The Waikerie CBD Revitalisation Project commenced in 2017-18 and continued into the current year with the resealing of the road verge along Ian Oliver Drive adjacent Nippy's.

Council received confirmation for the undergrounding of powerlines on Peake Terrace through the Power Line Environment Committee (PLEC), a key aspect of the Waikerie CBD Revitalisation Project. Council allocated \$417,000 towards the total estimated project cost of \$1,300,000. South Australian Power Networks (SAPN) project managed this aspect of the project, works commenced early in 2019 and were completed in November 2019.

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

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

- Improved riverfront entry with limestone wall, signage and planting
- Improved stormwater and new planting
- New central median with tree planting

- Widened verge, new footpath and street trees
- Improved pedestrian crossing points
- Improved median and new street trees
- Local native planting 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.

The project is expected to be completed in the 2020-21 financial year.

WAIKERIE RIVERFRONT PUMP RE-LOCATION

The Waikerie Riverfront Pump was upgraded in the 2019-2020 financial year due to the age of the pump and deterioration of the supporting structure. The new pump has improved the pressure of the overall irrigation system and will ensure that the

parks, gardens and riverfront are being irrigated effectively.

Rollout turf will be installed early in the 2020-2021 financial year to remediate the river bank where the pump was previously located. The relocation of the

pump and pump stand will also allow for future upgrades to this section of the riverfront as part of the Waikerie Riverfront Development.

LOXTON RECREATION COMPLEX

Planning, development and construction of the Loxton Recreation Complex Project continued through 2019-20. Council was awarded various grants from the Federal and State Governments for the project totalling \$6.354 million with the remainder being funded by Council.



The Project includes:

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

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

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

The main works contract for the new building, outdoor courts, carpark and associated landscaping was tendered and the contract was awarded to Badge Constructions in February 2019. The project was handed over to Council in February 2020 and the official opening was held 13 March 2020.

LOXTON RIVERFRONT WHARF UPGRADE

Council was successful in receiving \$350,000 under the Murray-Darling Basin Economic Development Program to help fund various upgrades to the Loxton Riverfront Wharf.

The project aimed to improve mooring facilities, accessibility and safety along the riverfront wharf.

- Construction of a new concrete path to the existing steel sheet pile wall to improve usability
- Removal and replacement of rusted sheet pile capping to improve public safety
- Installation of bollards to accommodate houseboats
- Installation of solar lighting
- Construction of new path and access point for houseboats and watercraft
- New Loxton sign
- Re-cladding of the riverfront wharf

- Pylon extensions so that the riverfront wharf doesn't need to be decommissioned in the event of a high river.

The project improved the usability and appearance of the town wharf and in turn has made this area of the riverfront a more inviting and attractive entrance to the Loxton township.

Further upgrades including installation of a viewing platform and a pathway connecting the Apex Park and Snake Island will be completed early in the 2020-2021 financial year.



People fishing off the newly constructed access point for houseboat and watercraft.

LOXTON AND WAIKERIE PLANTER BOXES

\$21,000 was spent in the 2019-2020 financial year to install planter boxes in various locations in the main street of Loxton and along Ian Oliver Drive, Waikerie.

The project was an initiative of the Loxton Recreation Grounds Committee (LRGC) and the Waikerie Ramco Recreation Grounds Committee (WRRGC) and aimed to beautify and soften the paved and hot mix footpaths.

The LRGc and WRRGC are currently investigating potential locations for additional planter boxes to be considered for inclusion into future Annual Business Plans.



HARD WASTE PROVISION

Council provided a hard waste amnesty to residents throughout the month of June 2020 by way of a hard waste dumping voucher to the value of \$40.

The aim of the voucher was to subsidise the cost to dispose of unwanted or unused household waste at the Loxton, Waikerie or Moorook Waste Transfer Stations (WTS).

A total of 413 vouchers were collected from the Loxton and Waikerie Council Office and 311 of these vouchers were claimed.

Waste Transfer Station Location	No. of Vouchers Collected	No. of Vouchers Claimed
Loxton	272	174
Moorook		27
Waikerie	141	110
TOTAL	413	311

WASTE MANAGEMENT

The table below shows the total tonnage of waste transported to the Riverland Resource Recovery Facility in Monash from 1 July 2019 to 30 June 2020.

Material Type	No. of Transactions	Lifts	Tonnes
Kerbside putrescible	389	229,251	2,298
Kerbside recyclables	191	99,186	802.92
Council transfer station	92	-	510.50
Organics	-	37,521	635.70
Mattresses and cylinders	28	-	0.71
Mixed waste	16	-	91.17
Tyres	3	-	0.07
TOTALS	719	365,958	4,339.07

From 1 July 2019 to 30 June 2020, a total of 4,339.07 tonnes of waste sourced from collection across the district, entered the Riverland Resource Recovery Facility, 66.8% of this was sent to landfill, representing a diversion from landfill of 33.2%. This includes recyclables that have been stockpiled on site for further processing.

Council has continued to face difficulties with regards to

contamination of kerbside green waste. The collection trucks are fitted with cameras to assist with the screening of green waste and Council has suspended green waste collection for some residents who continue to contaminate their collection.

The green waste is stock piled at the Waste Transfer Station before it is mulched to be re-used.

Ensuring that only acceptable green waste is placed in the green bin is imperative to the quality of mulch created from the collection. Council has undertaken industrial mulching of the green waste once contaminants were removed by staff.

2019-2020 Waste Transfer Station Income and Operating Expenditure

Loxton Waste Transfer Station	
Income	\$55,492
Expenditure	\$284,956

Waikerie Waste Transfer Station	
Income	\$33,776
Expenditure	\$90,702

Moorook Waste Transfer Station	
Income	\$5,622
Expenditure	\$24,128

ENVIRONMENT STATEMENT



ENVIRONMENTAL HEALTH

The Environmental Health section of Council continued to provide a broad range of public and environmental health services in 2019-20 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 290 permanent, mobile and temporary food businesses registered in the Loxton Waikerie Council area in 2019-20. A key focus of the Environmental Health section during the year was food safety education of food handlers. Free food handler training through TAFE SA was offered to all food businesses in the Council area, a collaborative initiative undertaken by all three Riverland Councils.
- Council continued to work with new food businesses, providing advice with construction and fit out of food premises and mandatory notification. A total of 11 new food businesses commenced within the year, ranging from cafes, home kitchens and mobile food vans.

Swimming Pool Operation and Management

- There are 11 swimming pools and one hydrotherapy pool

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

- Council staff advised all operators to close public swimming pools at the direction of SA Health, in response to the COVID-19 pandemic and assist with on-going advice as required.

Mosquito Surveillance and Control

- Council staff undertook sampling of larva and adult mosquitoes during the mosquito season. Eleven sites were monitored in the townships of Kingston-on-Murray, Loxton, Moorook and Waikerie, for mosquitoes that are carriers for arboviruses, such as Ross River and Kungun viruses. NSW Health Westmead Hospital counting results showed that mosquito numbers were very low. Most larvae sites remained dry.
- Numbers of complaints regarding mosquito and midge nuisance were low, however community concerns continued at Thiele's Flat, where natural groundwater

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

- Council staff assisted SA Health with the sampling for mosquitoes at a site at Ramco following the detection of Kungun virus in a chicken in a sentinel flock.



Legionella Control

- Council has eight high risk manufactured water systems (HRMWS) within the area that are regulated for the control of Legionella under the Public Health Act and Regulations. During 2019-20 all premises with a HRMWS were registered, inspected and tested to ensure compliance with the legislation.

Septic Tank Maintenance

- Council continues to provide a septic tank pump-out service as part of the routine operation and maintenance of the Community Wastewater Management System (CWMS)

ENVIRONMENTAL HEALTH

for properties within the townships of Loxton, Waikerie, Moorook and Kingston-on-Murray. Approximately 750 septic tanks were de-sludged by Council's contractors during the 2019-20 year.

- Communication continued with property owners to highlight the importance of septic tank maintenance. Fact sheets are available to describe how to locate septic tank lids and bring risers to ground level, and the problems associated with flushing wipes. Letters were sent to property owners who were required to replace their septic tank or undertake

repairs and maintenance to ensure the protection of public and environmental health.

Functions of the Environmental Health Section

Council's public and environmental health functions are coordinated and undertaken by the Environmental Health Officer (EHO). The EHO administers these functions in accordance with the *Food Act 2001*; *Public Health Act 2011* and associated Regulations, Codes and Guidelines. The type of functions administered under the legislation include:

- Food safety

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

Operational statistics reflecting core environmental health activities undertaken during 2019-20 include:

ENVIRONMENTAL HEALTH ACTIVITIES

Routine food business inspections	10
Routine food audits of premises that service vulnerable people	4
Food related complaints	1
Routine public swimming pool inspections	12
Public swimming pool investigations	1
Infectious disease investigations	1
Air pollution / odour / air quality / dust / noise complaints	11
Wastewater system applications	74
Onsite plumbing inspections	19
Discharge of waste investigations	1
Septic tank, aerobic tank and onsite wastewater system enquiries	18
Mosquito related investigations	1
High risk manufactured water system registered and inspected	8
Legionella investigation	0
Hoarding and squalor complaint investigations	1
General health complaints	4

PLANNING

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

Most 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 staff using delegated authority granted to them by Council. Other applications considered as Category 2 or 3 forms of development pursuant to the Act required public notification procedures to be followed. Similarly, those forms of development classed as non-complying followed the public notification process.

Riverland Regional Assessment Panel

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

The RAP is charged with the responsibility of considering development applications on behalf of Council in circumstances where the nature of development is deemed non-complying, where a proposal generates significant public interest through the public notification process or where deemed desirable by Council staff. During 2019-20, the RAP met on 11 occasions and considered 26 development applications on behalf of Council.

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

Mr Trevor Norton of Loxton Waikerie Council represented the Councils until 31 December 2019, and Mr Henry Du Rieu of Renmark Paringa Council, succeeded Mr Norton on 1 January 2020. The Council representative role is shared on a rotational basis between the three Councils.

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

The administration and responsibility of compiling agenda, minutes and hosting 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. Loxton Waikerie Council acted as the host from July to December 2019. The Minister appointed Mrs Cheryle Pedler (Manager Environmental Services, Loxton Waikerie Council), as the Assessment Manager, also for the period to December 2019. Mr Tim Tol, Director of Infrastructure and Environmental Services at Renmark Paringa Council was appointed as the Assessment Manager for the period from 1 January 2020 to 31 December 2020. Renmark Paringa Council are responsible for the operations of the Panel for the period to July 2020.

Environment Resources and Development Court Appeal Proceedings

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

PLANNING

Strategic Planning and Development

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

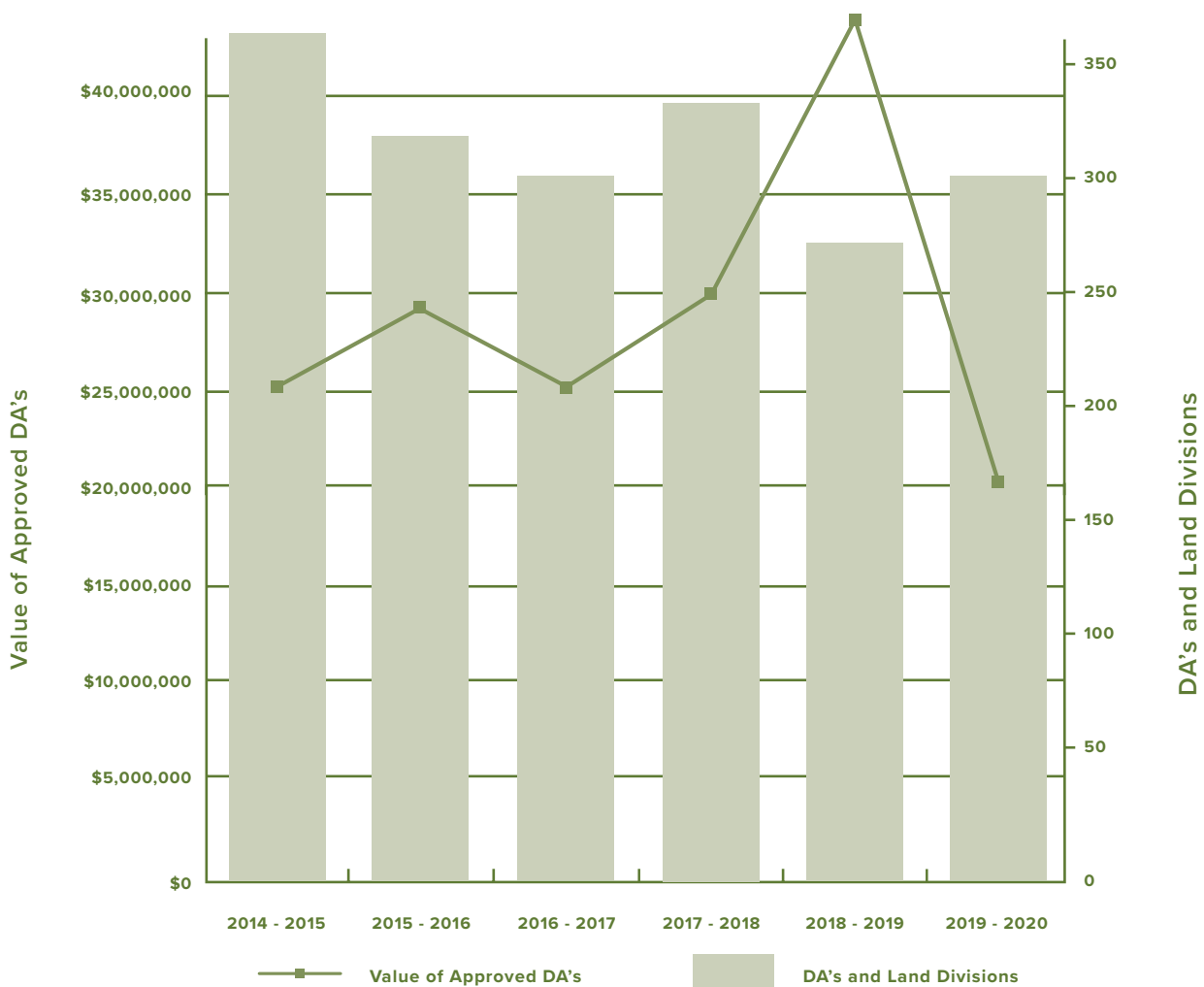
control. The Department of Planning Transport and Infrastructure (DPTI) commenced work with focus groups to develop the Planning and Design Code as part of the implementation of the Planning

Development and Infrastructure Act 2016 during the 2017-18 year, and collaborative work continued in the 2018-19 and 2019-20 year. The Code is expected to commence operations on 31 July 2020.

DEVELOPMENT APPLICATION TREND

The following graph provides details of the numbers of Development Approvals issued by Council for the 2019-20 year. Whilst the overall numbers

of Development Applications have increased on the previous 12 months, the value of development per development application has reduced.



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

DEVELOPMENT APPROVALS

DEVELOPMENT APPROVALS								
Month	New Dwellings	Dwelling Extensions	Commercial/ Industrial	Commercial/ Industrial Ext.	Garages etc	Land Divisions	Septics	Development Cost \$
Jul-19	2	2	2	3	29	2	3	1,280,715
Aug-19	5	1	7	2	10	3	7	2,298,030
Sep-19	1	3	1	2	18	5	3	1,086,527
Oct-19	3	2	1	1	10	5	11	2,765,867
Nov-19	2	1	1	1	17	2	4	2,564,595
Dec-19	2	1	1	-	15	5	10	2,110,168
Jan-20	-	-	1	2	10	3	1	684,013
Feb-20	2	4	1	1	11	1	11	1,357,880
Mar-20	3	3	-	1	11	1	2	958,863
Apr-20	2	3	3	2	10	2	8	2,855,344
May-20	3	2	1	1	11	3	0	1,210,850
Jun-20	2	1	3	-	14	2	4	1,194,618
TOTAL	27	23	22	16	166	34	64	20,367,470

Total applications approved in each category during 2019-20.

BUILDING

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

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

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

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

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

REGIONAL BUILDING FIRE SAFETY COMMITTEE

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

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

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

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

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

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

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

GENERAL INSPECTOR DIVISION

Animal Management

Council has a plan prepared in accordance with the provisions of the *Dog and Cat Management Act 1995*. Council commenced its review of the Animal Management Plan in 2017-18 and adopted the final plan following public consultation, in July 2019.

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

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

During the reporting year, Council received 2,661 individual dog registrations and 96 dog business registrations. Total dogs registered for the period,

including business registrations, was 2,757. Council also had 73 registered breeders.

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

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

GENERAL INSPECTOR DIVISION

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

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

Fire Prevention

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

Dog Control Statistics 2019-20	
Expiations issued	38
Wandering at large	105
Impounded	44
Impounded and returned to owners	39
Returned to owner prior to impounding	28
Barking complaints	9
Attack - Person	5
Attack - Animal	14
Harass - Person	5
Harass - Animal	5

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.

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

Fire Prevention Statistics 2019-20	
Section 105F Notices issued	176
Council action required	1
Expiations Issued	1

Fire Permit Statistics 2019-20	
Fire Permits issued	50
Number of burn offs with Fire Permit	90
Expiation Notices issues for non compliance	0

Parking

Car parking is monitored by Council staff, who observed that parking in parking regulated areas has been generally complied within the reporting period. A number of car parking cautions were issued during this period, mainly for parking on

the footpath, and requirements explained to the offenders. One expiation notice was issued during the year

Abandoned Vehicles and Litter

Abandoned vehicles have generally been stolen and burnt. Most are recovered by insurance companies or the owner after

Council officers make enquiries. Council was required to recover three vehicles during the year.

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

COMMUNITY STATEMENT



2019-20 COMMUNITY EVENTS, FESTIVALS AND PARTNERSHIPS

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

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

Council is passionate about assisting with the coordination and promotion of events and

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

TIME	ORGANISATION	MONETARY	OUTCOMES
Jul 2019	Loxcare Partnership	\$5,614	Formalised a Memorandum of Understanding for an annual "Agent and Centrelink Access Point Program" between Loxcare Inc and Council.
	Loxton Community Mens Shed	\$4,220	Memorandum of Understanding agreement between Council and the Men's Shed on a range of projects to benefit Loxton.
	Waikerie Mens Shed	\$4,220	Memorandum of Understanding agreement between Council and the Men's Shed on a range of projects to benefit Waikerie.
	Riverland Youth Theatre	\$6,000	Supported programs which engage youth throughout the Riverland region in the arts.
	Riverland Brass Band	\$1,250	Supported the group to mentor young people to play/practise instruments and included scheduled performances at Loxton Mardi Gras Carols, ANZAC, Australia Day and Christmas Pageant events.
	Foodbank Sponsorship	\$5,000	Support provided via a council resolution of a 5 year agreement from 2016-21 for relief of food services within the Riverland.
	Red Cross Riverland Community Transport Scheme	\$10,000	Contribution to support the Community Transport Scheme to cover leasing and running costs of vehicles.
	Waikerie Christmas Decoration Project	\$20,000	Waikerie's Christmas Tree Trail Project to help spread the festive cheer in the lead up to Christmas, Invitation for community groups or schools to participate in decorating a plywood Christmas tree/s to be decorated and installed in Federation Park forming an outdoor Christmas trail for all to enjoy.
	Volunteer Management	\$3,400	Appreciation event for all Loxton and Waikerie residents who volunteer their time for community and council coordinated programs. Administration associated with Council volunteer programs includes the Loxton Visitor Information Centre, The Pines Historic House and Garden, Loxton Christmas Lights, Libraries in Loxton and Waikerie and the Waikerie Parks and Gardens.

2019-20 COMMUNITY EVENTS, FESTIVALS AND PARTNERSHIPS

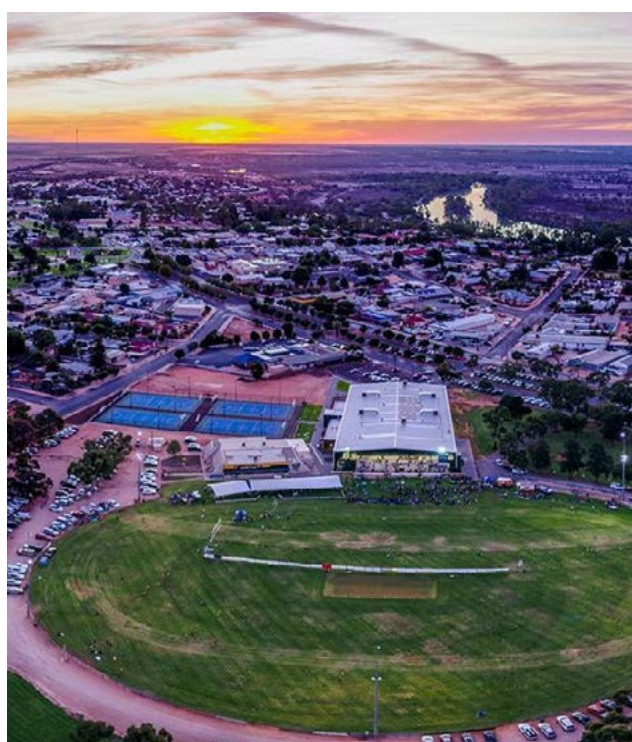
TIME	ORGANISATION	MONETARY	OUTCOMES
Jul 2019	Community Donations	\$1,000	Provided support to various high schools and primary school presentation awards; Apprentice of the Year event; Loxton Christmas display and the Riverland Primary School Music Festival.
	Loxton Community and Heritage Group	\$50,000	Formalised a Facility Management Agreement and revised Memorandum of Understanding to manage the operations of the Loxton Historical Village.
Aug 2019	Arts on Terrace	\$7,900	Supported the 2019 Loxton arts focused community event during 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.
Sept 2019	Youth Sports and Cultural Sponsorships	\$3,000	Council committed funds to five recipients for the purpose of providing one-off donations to assist young local individuals to attend State, National or International representative activities. Events included sporting endeavours.
Oct 2019	Waikerie Santa's Cave	\$12,737	Supported the annual Christmas event in the Waikerie Institute by waiving the facility hire fee.
	Loxton Show	\$7,715	Supported a team of 200 Loxton Show volunteers to present the 100th Annual Loxton Show.
	Waikerie Flower Show	\$1,700	Supported the Waikerie Flower Show event in the Waikerie Institute by contributing to a venue hire fee waiver.
	Riverland Wine and Food Festival	\$3,000	Sponsored a courtesy bus service for patrons of the October Festival.
	Riverland West Chamber of Commerce Street Festival	\$5,000	Provided support by contributing funding to assist with marketing, road closures and band expenses.
	Riverland Citrus Fest	\$10,000	Event support.
Nov 2019	Loxton Lights Up Festival	\$12,130	Supported the Loxton Chamber of Commerce to host the Loxton Light Up Day.
	Waikerie Lions Christmas Pageant	\$8,000	Supported the Waikerie Lions Club to host the Waikerie Christmas Pageant.
	Loxton Christmas Lights Committee	\$19,000	Supports the Peter Mangelsdorf event, Christmas tree event, Carols, Committee with materials, banner installation, Workshop utilities/ services, insurance, advertising and Council staff time and plant. <i>Noting also that this group also fundraises to offset their expenditure.</i>
Dec 2019	Waikerie Christmas Carols	\$2,197	Supported the event by way of printing and infrastructure services.

2019-20 COMMUNITY EVENTS, FESTIVALS AND PARTNERSHIPS

TIME	ORGANISATION	MONETARY	OUTCOMES
Jan 2020	Loxton Australia Day Celebrations	\$5,250	Supported Councils community event held to acknowledge the citizen awards and celebrate Australia Day as a community.
	Kingston On Murray Australia Day Celebrations	\$1,000	A community celebration of Australia Day on the banks of the Murray.
	Waikerie Australia Day Celebrations	\$6,690	An event held to acknowledge the citizen awards and celebrate Australia Day as a community.
	Paruna Australia Day Celebrations	\$400	A community celebration of Australia Day.
Feb 2020	Loxton's Nippy's Gift	\$4,500	Supported the 19th annual Nippy's Loxton Gift held on Saturday 29 February 2020 by way of running track preparations.
	Loxton Mardi Gras	\$4,200	Supported Loxton celebrating the 64th Mardi Gras with money raised contributing to community projects.
	Ramco Football & Netball Club	\$2,000	Contributed funding to assist with marketing and raffle prizes for the Riverland West Fisherama event.
Mar 2020	-	-	-
Apr 2020	Riverland Rock n Roll Festival	\$1,000	Roadside Signage.
May 2020	Loxton Pedal Prix	\$31,612	This event was cancelled due to COVID-19.
	Loxton's History Sure Ain't Boring	\$600	This event was cancelled due to COVID-19.
	Loxton and Waikerie Neighbourhood Watch partnerships	N/A	Supported both committees with assistance in photocopying quarterly newsletters.
Jun 2020	Royal Association of Justices of the Peace	\$700	Supported the AGM and annual convention guest speaker expenses.
	SA Country Arts	\$5,000	Assist with accommodation and living cost of artists working in the Riverland.
	Moorook Kingston on Murray Community Association	\$1,000	Supported the Moorook Muster Riverfront event by marketing costs.

2019-20 COMMUNITY EVENTS, FESTIVALS AND PARTNERSHIPS

TIME	ORGANISATION	MONETARY	OUTCOMES
Jun 2020	Waikerie District Historical Society	\$1,640	Supported the 2020 History month event – 100 years of Girl Guides in Waikerie.
	Waikerie and District Machinery Preservation Society	\$3,008	Supported the 2019 Biennial Riverland Hit and Miss event with printing and advertising costs.
	Waikerie Street Art Proposal	\$10,000	New art mural projects within the Waikerie CBD.
	Community Infrastructure Support Grants	\$10,000	Supports not for profit, incorporated groups or organisations by donating the use of Council owned major plant, equipment and/ or materials.
	Event/General Permit Support	\$3,712	Support for new community events with waste management, road closures signage and park and gardens readiness.
	Pool Pass Donations	\$680	Supported four schools with pool passes as fundraising prizes.
	The Pine Quilters	\$1,008	Supported the Pines Quilters group by contributing an annual hire waiver for the Masonic Lodge.



Nippy's Gift 2020, Loxton



Waikerie Christmas Tree Trail 2019, Waikerie

VOLUNTEERING

Council values the significant and important contribution made by volunteers across our community.

Whilst volunteers assist us to achieve the delivery of support services in our community, volunteering also provides many benefits to the volunteer, such as connecting with others, making new friends and contacts, enhancing social and relationship skills and giving back to the community.

More than 100 volunteers are actively involved in our region's community programs – contributing over 3,000-4,000 voluntary hours every year.

Council together with Volunteering SA&NT monitored the evolving COVID-19 situation carefully leading up to National Volunteer week in mid May. At the uncertain time of note being able to socially celebrate with our regular morning tea events council felt that it was more important than ever to recognise and acknowledge our volunteers visually.

'Colour Your Community Red' was an online social media campaign to thank and celebrate the almost one million South Australian volunteers. This replaced the 2020 annual morning tea thank you events, due to COVID-19 restrictions.

'Colour Your Community Red' gave everyone in the community a chance to acknowledge volunteers by participating to tie

something red out the front of your home, tie a ribbon, scarf, table cloth or even a tea towel around your letterbox, fence or tree.

Council recognises that volunteer programs positively contribute to the wellbeing of volunteers and the wider community.

These wellbeing benefits include:

- Connectedness and reduced isolation through participation and engagement with others
- Personal development of skills and self esteem
- Increased positive perception of giving back to our community
- Access to community resources and information
- Improvement to the quality of life for the community at large
- enriching your life through taking an active role in the world you live in
- develop a sense of purpose and motivation.


The District Council of Loxton Waikerie offers a number of exciting and diverse ways to volunteer your time, skills and enthusiasm.

Volunteers play an integral role within our community by initiating and enhancing the services provided by employed staff, without being a substitute for paid work. Our volunteer programs include:

110
DCLW
Volunteers


3,057
Volunteer Hours

\$84,067
Volunteer Hours



- **Loxton Christmas Lights**
Christmas Tree Festival, Fundraising, Garden Display, Maintenance, Street Decorating, Tour Guide
- **Loxton Library Services**
Home Service Delivery, Library Technology Tutor, Local History, Local Library Administration
- **Waikerie Library Services**
Home Service Delivery, Library Technology Tutor, Talking River News – Editor, Talking River News – Reader, Local Library Administration

VOLUNTEERING

- Parks and Gardens**

*Loxton Tree Carer Group,
Loxton Rose Carer Group,
Waikerie Gardener/Nursery
Worker/Cemetery*

- 'The Pines' Loxton's**

Historic House and Garden
*Customer Service/Tour Guide
Volunteer, Event Coordinator,
Hospitality/Food Preparation/
Catering/Bar Tender,
Fundraising and Quilting,
Cleaner, Gardener,
Nursery Volunteer*



2019-20 DCLW VOLUNTARY HOURS

	Library	Loxt Lights	Gardens	Rose Carers	The Pines	Tree Carers	TOTAL
JULY 19	127.25	127.75	27.5	-	101	-	383.50
AUG 19	97.45	110	40.25	-	95.75	-	343.45
SEPT 19	115.5	160	15	1.5	111.5	5	408.5
OCT 19	96.75	156.5	36.75	7	215.75	-	512.75
NOV 19	90.08	258.75	11.5	5	16	10	391.33
DEC 19	78.25	83	-	-	30	9	200.25
JAN 20	86	73	8	8.5	5	24	204.50
FEB 20	91.25	0	21	11.5	8.5	9	141.50
MAR 20	76	0	-	4.25	49	27	156.25
APR 20	-	0	-	9	85.25	20	114.25
MAY 20	-	0	-	8.25	74.5	-	82.75
JUN 20	-	28.75	-	-	89.5	-	118.25
TOTAL	858.78	997.75	160	55	881.75	104	3057.27

LOXTON RETIREMENT VILLAGE

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



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

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

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

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

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

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

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

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

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

ECONOMIC AND REGIONAL STATEMENT



LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

LOXTON WAIKERIE LIBRARY SERVICES REPORT

The 2019-20 year began strongly with library services and programs experiencing consistent usage and attendance along with steady demand for visitor information services.

In November the bushfires which consumed infrastructure and businesses in South Australia had a detrimental effect on tourism numbers visiting the Riverland.

The global COVID-19 health pandemic began to take effect in March with the closure of the Library and Visitor Centres for almost 12 weeks due to the Government restrictions imposed. This closure effected services and program delivery which needed to be redesigned to suit the ever changing conditions. Customer confidence is beginning to increase as the restrictions have been incrementally eased.

Library services had a total of 83,252 loans including a 41% increase in digital books and audiobooks which was partly attributed to the closure and pandemic. Loan statistics indicate the demand and relevance of libraries in sustaining community connection and well-being during challenging times.

Public Library Services improved the public Wi-Fi access to eliminate users needing to have a library card to log onto the service and also increased the download limit to 5 GB per day across all public libraries in South Australia.

The migration of the public computers to the NBN and upgrading of the Firewall was also facilitated by Public Library Services which has increased the speed of the public network.



76,152
Library Items
Loaned



7,100
Digital Items
Loaned



3,970
Active Library
Borrowers



3,405
Children's
Program Attendees



69,038
Library & Visitor
Centre Visits

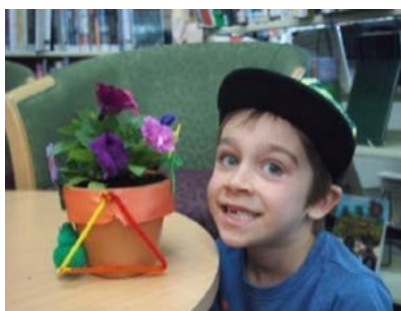
LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

LIBRARY PROGRAMS DELIVERED AND ATTENDEES

1001 Books Before School	60
Children's Online Story/Craft sessions	47,856 engaged 4,578
Children's Book Week	499 (26 sessions)
Little Bang Discovery Club	27
Digital Technology Program Sessions & Tutoring	233
Loxton Light Up Story & Craft	30
Children's Holiday Program	537
Rhyme/Story Time	502
Pre-school & Childcare Visits	1,625
Coffee & Catch Up	63
New Parent's Group	54
Summer Reading Club	48



Ramco Primary School wearing masks made during Book Week.



An 8 years+ participant with their decorated pot and potted plants at the Loxton Library.



Siblings with their spider craft at the Waikerie Library.



Winners of a draw held at the Waikerie Library during the January Holiday Program.



LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

LIBRARY SERVICES

- Justice of the Peace service
- utilised by 819 people with 1,826 documents sighted
- Free Wi-Fi – data allowance increased to 5MB per device per day was implemented and access made simpler so that a library card is no longer a requirement for use.
- Business Services – printing, copying, scanning, email and fax
- Public Computers migrated to NBN and Firewall upgraded – 3,093 bookings for a total of 3,117 hrs
- Home Service Delivery – 480 visits 3,012 items
- Book Review River News / Murray Pioneer – monthly to promote library collections and services

EVENTS

Women of the River Country Exhibition

This exhibition was developed by the Mannum Dock Museum and its volunteers to showcase the contribution of 19 women who shaped the river country. Loxton pioneer woman Pauline Milich, a mother of 14 and midwife to over 200 was included in the exhibition which was attended by some of her descendants.

This exhibition was held at the Loxton Historical Village in the Institute building. Staff contributed to the exhibition by taking the opportunity to profile 6 more women who have contributed to

the history of Loxton being Ida Drabsch, Ella Kingdon, Leatrice Pfitzner, Jan Cass, Sophie Edington and Sarnya Parker which were also on display.

Library Lover's Day

'Uncover Something New' was the theme to celebrate uncovering and discovering new reading material within the libraries in February.

National Homelessness Week

Council utilised the libraries as a collection point for bedding items to be collected for distribution to those in need

Children's Book Week

'Reading is my Secret Power' was the theme this year which was echoed in the library through displays and crafts and was a very busy and active week.

National Simultaneous Storytime

Developed a modified program due to pandemic restrictions with "Whitney and Britney Chicken Divas" story being streamed online and 90 craft packs collected by participants to make their own chicken divas.

Little Bang Discovery Club

Staff attended training with the Discovery Museum on how to integrate STEM (science, technology, engineering & mathematics) into library programs for pre-schoolers. The four week program had begun

at Loxton with much enthusiasm but was cut short due the closure of libraries. A science theme was incorporated into the January Children's Holiday Program at Waikerie.

Author Visit

Wendy Altschwager visited the Waikerie Library promoting her new book 'Behind the Door'.

Book Sales

Raised \$2,094 from old library stock purchased within the libraries.



LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES



Budget

Mobile Inventory System – utilises RFID technology to assist with collection management including stock taking library collections and finding items not shelved in the correct place. The mobile inventory system was a joint initiative purchased by the three Riverland councils.

Children's furniture for picture books – Loxton and Waikerie

New floor coverings – Waikerie Library and Visitor Centre – closed for 1 week late November

Self Checkouts – installed in both libraries to enable customers to borrow their own items and check their borrowing accounts.

Book trolley – to assist with re-shelving items at Waikerie

Events Display Board – promotion of town events in Waikerie

Staff Training

WHS

- Safe Environments for Children and Young People
- First Aid Training – WHS
- Return to Work Training

Library

- New Bibliotheca Self Check Machine
- Public Library South Australia Annual Conference - Adelaide
- Little Bang Discovery Club training
- Australian Library and Information Association Orientation Program Workshop

Council

- Fraud and Cyber Awareness training
- Report Writing - DocAssembler
- Customer Request Management System
- Public Library Service Regional visit – Berri

Tourism

- Caravan Park and Camping Famils
- Accommodation Famil
- Tourism How to Survive COVID - TICSAs
- Riverland Tourism Exchange – Field Day sites
- Photography – TICSAs
- Tourism IQ Workshop – Riverland Wine Centre

Affect of COVID-19 on Service Provision

The Library and Visitor Centres were closed from Thursday 26 March through to Tuesday 19 May 2020 due to the Government declaring a health pandemic and directing non-essential services to close.

There were critical guidelines impacting how the library service could operate behind closed doors. Staff were available by telephone and email to respond to general enquiries and offer assistance with technology queries.

The suspension of programs created opportunity to engage with customers by utilising technology and the digital space to present stories and crafts for pre-schoolers to compensate for the Story and Rhyme Time sessions not able to occur in the libraries. Staff adapted very quickly and learnt new skills to be able to present 29 of these sessions. Promotion of eResources and modified programs and services was also promoted on the council Facebook site.

Services were redesigned to be delivered differently. Community members who normally received home service

LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

delivery were contacted to make other arrangements, including organising family member to collect items for them from outside of the centres.

A call and collect service was initiated to allow members to borrow items by telephoning their requests and arranging a collection time outside of the library. This system worked well and provided an opportunity for return of items. During this time items were able to be returned via the return chutes and were quarantined for 5 days as per the recommendations of SA Health.

Restrictions also applied when libraries were able to reopen including the implementation of an online COVID-Safe Plan. A limit of 10 people at any one time with short visits while maintaining physical distancing and hand hygiene practices

were imposed which had a large impact on visitations to the centres. Only essential travel was allowed, therefore tourism was effectively placed on hold. Travel restrictions were eased slightly to allow intrastate travel in time for the June long weekend which has seen visitors calling into the centres again.

During this period major events, conferences, network meetings and training were cancelled or postponed making it a very uncertain time.

Future Direction

Council will focus on re-instating programs and services when it is safe to do so as the pandemic restrictions ease including Justice of the Peace Service, Volunteer Program, Rhyme Time, Story Time, Children's Holiday Program, Little Bang Discovery

Club, Digital Technology Sessions and Home Service Delivery.

Visual branding for Loxton Waikerie Libraries with a fresh, modern appearance will be completed in the near future for marketing resources and new library cards.

Intrastate tourism marketing throughout South Australia will ensure visitors are actively seeking nature based destinations in our council area. To promote our district to prepare for the predicted influx of visitors staff are producing new town brochures.



Closure of Loxton Library due to COVID-19



Libraries reopen with restrictions

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 two (2) special meetings during 2019-2020.

On 8 separate occasions during the course of the Council meetings held 2019-20, Council met in confidence. This is down from 13 separate occasions during 2018-19.

Issues considered in confidence during 2019-2020 listed below:

Council/ Committee Meeting Date	Subject	Reasons	Released Date*
19 Dec 2018	Loxton Recreation Complex Main Works Contract	Section 90 (3) (k) (k) tenders for the supply of goods, the provision of services or the carrying out of works;	Released 31 June 2019
15 Mar 2019	Lot 3, Coombe Terrace, Waikerie	Section 90 (3) (b) (b) information the disclosure of which (i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and (ii) would, on balance, be contrary to the public interest;	Released 31 June 2019

*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*
16 Apr 2019 Audit Committee Meeting	Relocation of the Loxton Bowling Club	Section 90 (3) (d) (d) commercial information of a confidential nature (not being a trade secret) the disclosure of which— (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and (ii) would, on balance, be contrary to the public interest;	N/A – resolution in open session of council meeting
13 Dec 2019	Masonic Hall, 13 Rudolph Street, Loxton	Section 90 (3) (d) (i) commercial information of a confidential nature (not being a trade secret) the disclosure of which; 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 with the exception of the Chief Executive Officer, Director Corporate and Community Services, Director Infrastructure Services and the Executive Assistant.	Released 6 August 2020
15 May 2020	Ramco Oval Pipeline CCM2020-9	Section 90 (3) (b) (i) information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, the council orders that the public be excluded with the exception of the Chief Executive Officer, Director Corporate and Community Services, Director Infrastructure Services, Executive Assistant and the Personal Assistant to Director Corporate and Community Services.	Released 4 August 2020

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. This process

has seen 7 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.

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 lga.sa.gov.au

ELECTOR REPRESENTATION

Periodical Review

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

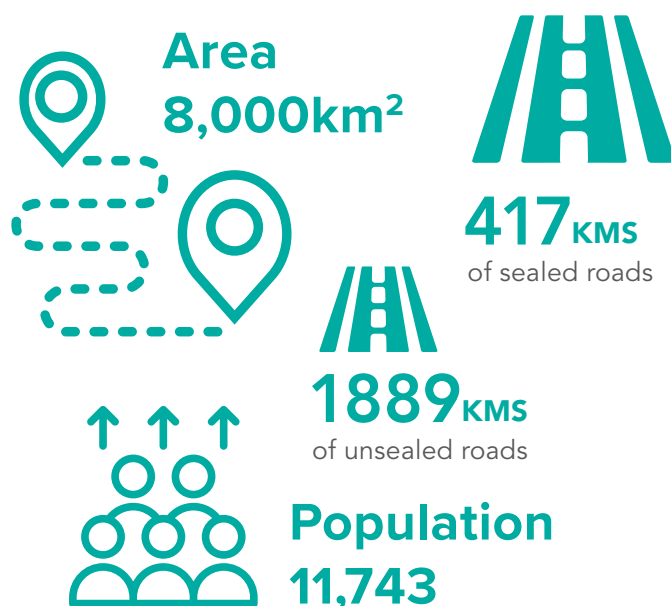
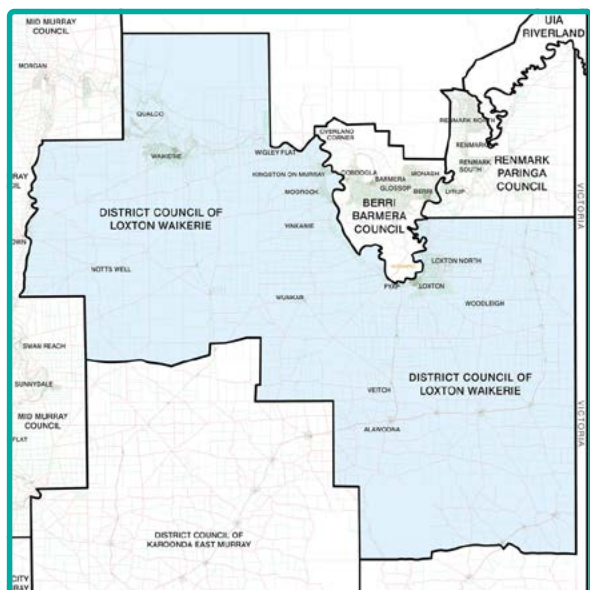
Elector data, representation and areas (Councils with similar elector numbers):

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

Source: Local Government Association of SA

REGIONAL MAP

General Information



REPRESENTATION QUOTA

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



Waikerie Water and Nature Play Park, Waikerie

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 goods 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. The Council has developed policy, procedures and practices directed towards obtaining value in the expenditure of public money, ethical and fair

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

The Council has formed an alliance with neighbouring Councils Berri Barmera and Renmark Paringa, known as the Riverland G3, in order to benefit from economies of scale,

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

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

EXTERNAL AUDITORS

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

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

Council's accounting practices or the management of its financial affairs.

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

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

In 2019-20, \$20,375 (ex GST) was paid for the 2018-19 annual audit of statutory financial records and related specific purpose statements.

COMMUNITY LAND MANAGEMENT PLANS

A comprehensive review of Council's Community Land Management Plan was budgeted in this reporting period but will be undertaken in 2020-21.

FREEDOM OF INFORMATION

Applications

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

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

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

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

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

One application was withdrawn and the fee refunded following discussions with the applicant as

information was available outside of FOI.

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

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

INTERNAL REVIEW

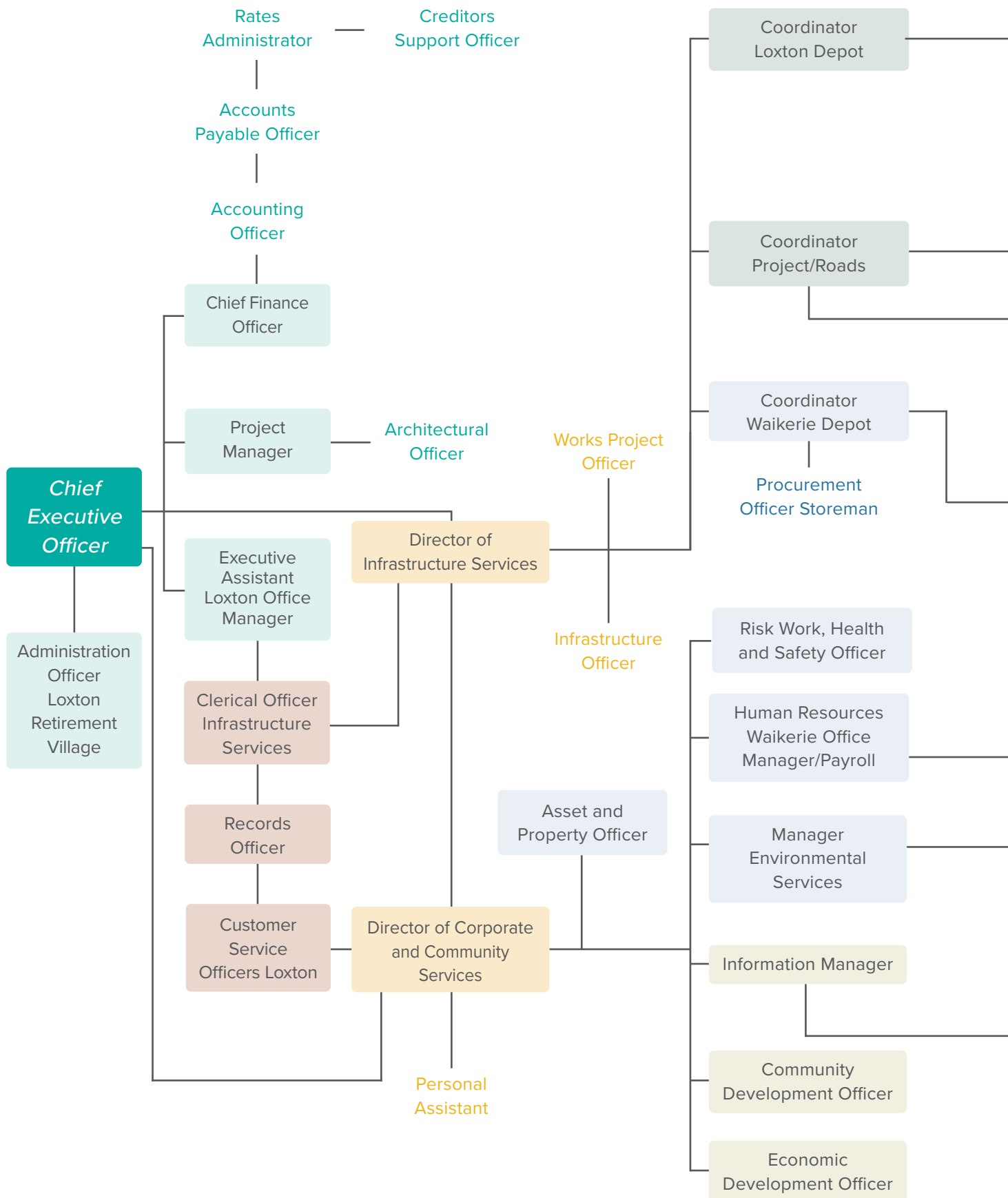
Council Decisions

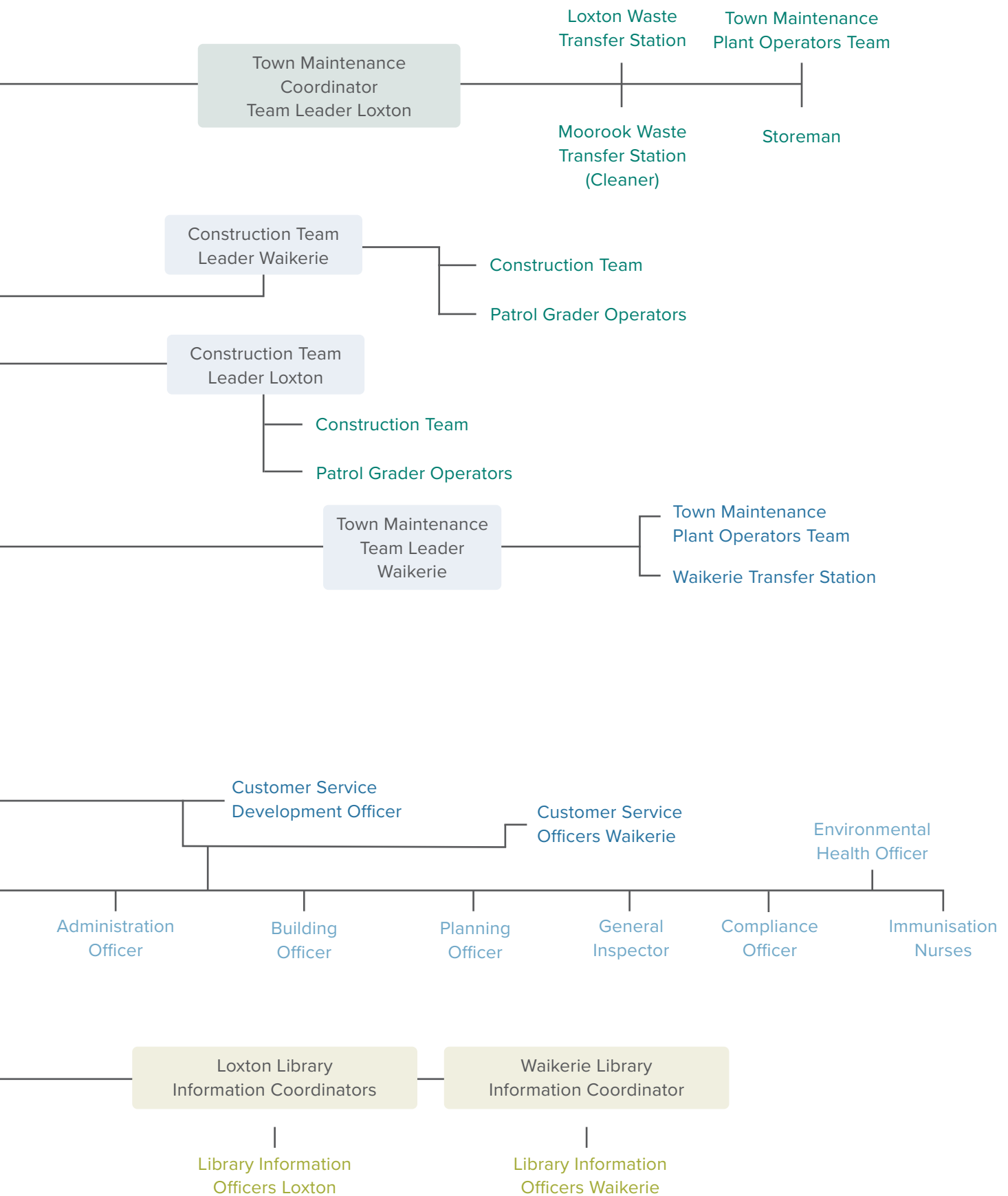
Under Section 270 of the Local Government Act 1999 Council is required to have policies, practices and procedures to manage any request for a review of a Council decision.

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

For 2019-2020 Council received one application for an internal review under Section 270(8) of the Local Government Act 1999.

STAFF ORGANISATIONAL CHART





REGISTERS, CODES AND POLICIES

Schedule 4 Compliance Information

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

LIST OF REGISTERS

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

CODES

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

STATUTORY POLICIES

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

INTERNAL CONTROL POLICIES

which include the following but are not limited to:

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

ADDITIONAL REGISTERS

Are maintained and include:

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

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

ADDITIONAL CODES

of conduct have been adopted by Council and include:

- Code of Conduct – Child Safe Environments.

GUIDELINES

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

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

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

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 – Movable Signs
- By-law No. 5 – Dogs
- By-law No. 6 – Cats

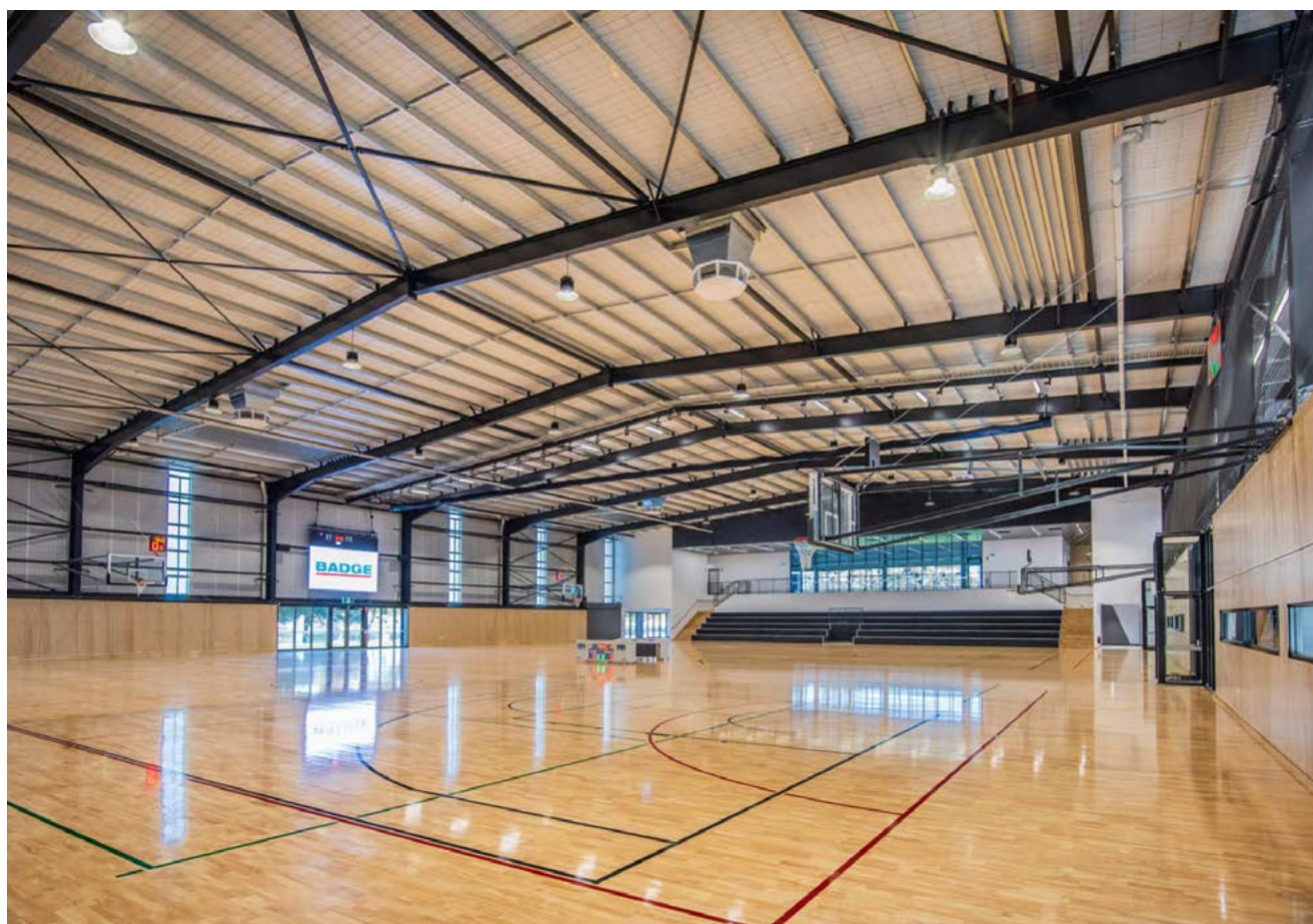
The by-laws were remade and operational from December 2017.

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

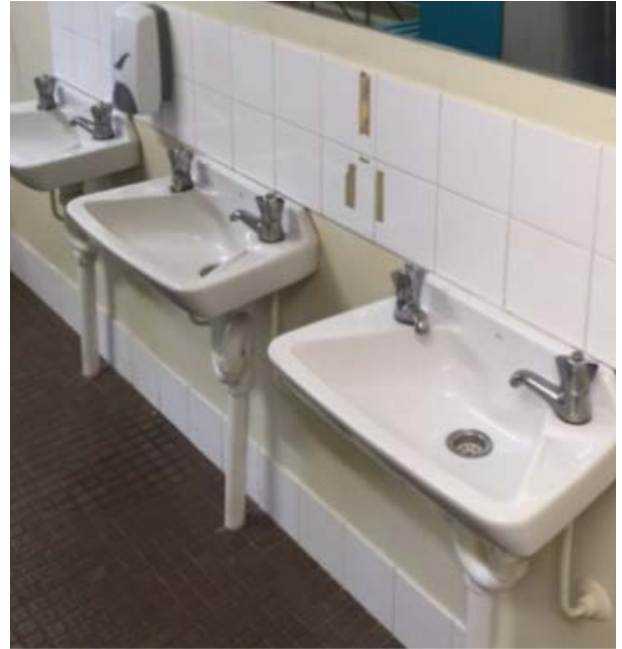
The by-laws can be viewed at the following location on Council's website:

loxtonwaikerie.sa.gov.au

Your council/ Strategies, Policies, Annual Reports and By-laws/ By-laws



Indoor courts at the newly built Loxton Recreation Complex, Loxton



Before photos of the toilets at the Waikerie Community Sports Centre, Waikerie



After photos of the renovations to the toilets at the Waikerie Community Sports Centre, Waikerie

FINANCIAL STATEMENTS



District Council Of Loxton Waikerie

General Purpose Financial Reports

for the year ended 30 June 2020

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District Council of Loxton Waikerie
Annual Financial Statements
for the year ended 30 June 2020

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 2020 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: 27/11/2020

District Council Of Loxton Waikerie
Statement of Comprehensive Income
for the year ended 30 June 2020

	Notes	2020 \$'000	2019 \$'000
INCOME			
Rates	2	13,509	13,503
Statutory charges	2	337	371
User charges	2	1,337	1,367
Grants, subsidies and contributions	2	5,859	5,978
Investment income	2	454	4,213
Reimbursements	2	335	236
Other income	2	1,045	1,034
Total Income		22,876	26,702
EXPENSES			
Employee costs	3	6,312	6,213
Materials, contracts & other expenses	3/19	9,110	9,191
Depreciation, amortisation & impairment	3	6,345	5,852
Finance costs	3	17	25
Total Expenses		21,784	21,281
OPERATING SURPLUS / (DEFICIT)		1,092	5,421
Asset disposal & fair value adjustments	4	(929)	(616)
Amounts received specifically for new or upgraded assets	2	4,925	918
Accrued expense transferred to Work in Progress	6/19	-	110
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		5,088	5,833
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	4,682	788
Gain on valuation of intangible assets - water rights	9	278	2,722
Impairment (expense) / recoupments offset to asset revaluation reserve	9	-	(639)
Total Other Comprehensive Income		4,960	2,871
TOTAL COMPREHENSIVE INCOME		10,048	8,704

District Council Of Loxton Waikerie
Statement of Financial Position
as at 30 June 2020

		2020	2019
ASSETS	Notes	\$'000	\$'000
Current Assets			
Cash and cash equivalents	5	15,245	17,707
Trade & other receivables	5	1,323	1,492
Inventories	5	30	102
Total Current Assets		16,598	19,301
Non-current Assets			
Financial assets	6	283	46
Investment property	7	15,038	14,410
Infrastructure, property, plant & equipment	7	189,072	172,872
Other non-current assets	6/19	7,995	10,047
Total Non-current Assets		212,388	197,375
Total Assets		228,986	216,676
LIABILITIES			
Current Liabilities			
Trade & other payables	8	15,020	12,794
Borrowings	8	273	65
Provisions	8	1,579	1,522
Total Current Liabilities		16,872	14,381
Non-current Liabilities			
Borrowings	8	25	298
Provisions	8	218	174
Total Non-current Liabilities		243	472
Total Liabilities		17,115	14,853
NET ASSETS		211,871	201,823
EQUITY			
Accumulated Surplus	19	83,526	78,862
Asset Revaluation Reserves	9	126,796	121,836
Other Reserves	9	1,549	1,125
TOTAL EQUITY		211,871	201,823

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 2020

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2020	Notes	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period		78,862	121,836	1,125	201,823
Net Surplus / (Deficit) for Year		5,088	-	-	5,088
Other Comprehensive Income					
Gain on revaluation of infrastructure, property, plant & equipment	9	-	4,682	-	4,682
Available-for-sale Financial Instruments - change in fair value	9	-	278	-	278
Transfers between reserves		(424)		424	-
Balance at end of period	9	83,526	126,796	1,549	211,871

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2019	Notes	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period		73,155	118,965	999	193,119
Net Surplus / (Deficit) for Year		5,833	-	-	5,833
Other Comprehensive Income					
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	-	788	-	788
Available-for-sale Financial Instruments - change in fair value	9	-	2,722	-	2,722
Impairment (expense) / recoupments offset to asset revaluation reserve	9	-	(639)	-	(639)
Transfers between reserves		(126)		126	-
Balance at end of period		78,862	121,836	1,125	201,823

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 2020

		2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$'000	\$'000
Receipts:			
Rates - general & other		13,452	13,640
Fees & other charges		342	366
User charges		3,489	1,108
Investment receipts		136	341
Grants utilised for operating purposes		5,859	5,984
Reimbursements		317	474
Other revenues		1,179	849
Payments:			
Employee costs		(6,324)	(6,756)
Materials, contracts & other expenses		(9,279)	(8,518)
Finance payments		(17)	(18)
Net Cash provided by (or used in) Operating Activities	10	9,154	7,470
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts:			
Amounts specifically for new or upgraded assets		4,925	918
Sale of replaced assets		238	304
Repayments of loans by community groups		23	24
Payments:			
Expenditure on renewal/replacement of assets		(1,047)	(4,093)
Expenditure on new/upgraded assets		(15,653)	(3,681)
Purchase of investment property		(286)	(490)
Loans made to community groups		(258)	-
Net Cash provided by (or used in) Investing Activities		(12,058)	(7,018)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts:			
Proceeds from aged care facility deposits		718	286
Payments:			
Repayments of borrowings		(65)	(63)
Repayment of aged care facility deposits		(211)	(363)
Net Cash provided by (or used in) Financing Activities		442	(140)
Net Increase (Decrease) in cash held		(2,462)	312
Cash & cash equivalents at beginning of period	10	17,707	17,395
Cash & cash equivalents at end of period	10	15,245	17,707

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

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District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020
Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

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

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

3 Income recognition

The Council recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Council expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

In recent years the payment of untied grants (financial assistance grants/ local roads/ supplementary grants) has varied from the annual allocation as shown in the table below:

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District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020
Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

	Cash Payment Received	Annual Allocation	Difference	
2017-18	\$4,293,314	\$4,246,796	+	\$46,518
2018-19	\$5,276,235	\$4,225,683	+	\$1,050,552
2019-20	\$4,379,992	\$4,268,149	+	\$111,843

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 disclosed in Note 14 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

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. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

For works undertaken on a fixed price contract basis, revenues are recognised over time using the input method, with costs incurred compared to total expected costs used as a measure of progress. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

4 Cash, Cash Equivalents and other Financial Instruments

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

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

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

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 12.

5 Inventories

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

6 Infrastructure, Property, Plant & Equipment

6.1 Land under roads

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

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District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020
Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

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.

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

6.3 Materiality

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

6.4 Subsequent Recognition

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

6.5 Depreciation of Non-Current Assets

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

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

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

6.6 Impairment

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

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

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

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020
Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

6.7 Borrowing Costs

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

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

8 Borrowings

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

9 Employee Benefits

9.1 Salaries, Wages & Compensated Absences

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

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

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

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.

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

11 New and amended standards and interpretations

Adoption of AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities:

The Council applied AASB 15 and AASB 1058, for the first time from 1 July 2019. AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. These Standards supersede the NFP income recognition requirements previously in AASB 1004 Contributions (with the exception of certain matters relating to public sector NFP entities) as well as current revenue recognition guidance including AASB 118 Revenue, AASB 111 Construction Contracts and the related Interpretations. The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service). Details of the accounting policy adopted for these standards can be found in section 10 of this note. The Council has elected to adopt the modified retrospective method on transition to the new standards with an initial application date of 1 July 2019. The cumulative effect of initially applying AASB 15 and AASB 1058 is recognised at the date of initial application as an adjustment to the opening balance of Accumulated Surplus. Therefore, the comparative information was not restated and continues to be reported under AASB 111, AASB 118, AASB 1004 and related Interpretations.

The Council has determined the impact of the new standards will mainly impact the timing of revenue recognition in relation to special purpose grants. These grants are provided to the Council to construct or acquire an asset to be controlled by the Council. They are accounted for under AASB 1058 and as such, amounts received in relation to these grants are recorded as a liability "Amounts in Advance" and recorded in revenue as the asset is constructed.

The impact of adopting the new standards as at 1 July 2019 was an increase to liabilities of \$nil and a decrease to Accumulated Surplus of \$nil

Adoption of AASB 16 Leases (AASB 16)

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

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 2 - INCOME

	2020	2019
Notes	\$'000	\$'000
RATES REVENUES		
<u>General Rates</u>	10,059	10,045
Less: Mandatory rebates	(180)	(159)
Less: Discretionary rebates, remissions & write offs	(54)	(71)
	<u>9,825</u>	<u>9,815</u>
<u>Other Rates (including service charges)</u>		
Natural Resource Management levy	462	454
Waste collection	1,426	1,416
Community wastewater management systems	1,720	1,712
	<u>3,608</u>	<u>3,582</u>
<u>Other Charges</u>		
Penalties for late payment	74	85
Legal & other costs recovered	2	21
	<u>76</u>	<u>106</u>
	<u>13,509</u>	<u>13,503</u>
STATUTORY CHARGES		
Development Act fees	113	133
Town planning fees	86	102
Health & Septic Tank Inspection fees	35	22
Animal registration fees & fines	86	101
Other licences, fees, & fines	17	13
	<u>337</u>	<u>371</u>
USER CHARGES		
Cemetery fees	74	67
Marina Fees	73	73
Retirement Village	777	787
Private Works	59	60
Hire/Lease/Rent Fees	95	132
Admission Fee	-	43
Tourism Income	68	115
Search Fees	15	16
Waste Management	102	74
Food Inspections	62	-
Sundry	12	-
	<u>1,337</u>	<u>1,367</u>

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 2 - INCOME (con't)

		2020	2019
	Notes	\$'000	\$'000
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		104	309
Banks & other		2	3
Loans to community groups		3	4
Investment property revaluation movement		342	3,886
Unwinding of premiums & discounts		3	11
		<u>454</u>	<u>4,213</u>
REIMBURSEMENTS			
Fuel Rebate		106	101
Trainee Reimbursement		3	25
LSL Transfer		5	65
Mosquito Subsidy		-	6
University SA HRAP Funding		56	30
SA Power Reimbursement		67	-
Waikerie Truck Stop		42	-
Project Contributions		36	-
Other		20	9
		<u>335</u>	<u>236</u>
OTHER INCOME			
Loxton Riverfront Holiday Park		582	657
Workers Compensation Scheme Bonus		167	145
Local Government Risk Special Distribution		29	39
Local Government Finance Authority Bonus		60	49
Temporary Water Licence Sales		129	77
Sponsorship Income		33	37
Fundraising		2	20
Sundry		43	10
		<u>1,045</u>	<u>1,034</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Amounts received specifically for new or upgraded assets		4,925	918
Other grants, subsidies and contributions			
Untied - Financial Assistance Grant		4,580	5,276
Roads to Recovery		1,115	519
Library & Communications		67	38
Sundry		97	145
		<u>5,859</u>	<u>5,978</u>
		<u>10,784</u>	<u>6,896</u>
<i>The functions to which these grants relate are shown in Note 12.</i>			
Sources of grants			
Commonwealth government		6,066	874
State government		4,650	5,623
Other		68	399
		<u>10,784</u>	<u>6,896</u>

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 3 - EXPENSES

	Notes	2020 \$'000	2019 \$'000
EMPLOYEE COSTS			
Salaries and Wages		5,004	4,910
Employee leave expense		1,007	933
Superannuation - defined contribution plan contributions	16	415	371
Superannuation - defined benefit plan contributions	16	144	193
Workers' Compensation Insurance		282	276
Other		47	68
Less: Capitalised and distributed costs		(587)	(538)
Total Operating Employee Costs		6,312	6,213
 Total Number of Employees		79	77
<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		20	19
Elected members' expenses		209	196
Subtotal - Prescribed Expenses		229	215
<u>Other Materials, Contracts & Expenses</u>			
Contractors	19	4,063	4,405
Energy		531	527
Cleaning		262	272
Fuel		500	575
Insurance		392	380
Management Fee		573	450
Registration Fee		83	75
Subscriptions		164	115
Telecommunications		79	76
Water		231	218
Legal Expenses		47	55
Levies paid to government - NRM levy		461	454
- Other Levies		242	307
Parts, accessories & consumables		1,086	873
Professional services		167	191
Sundry		-	3
Subtotal - Other Materials, Contracts & Expenses		8,881	8,976
		9,110	9,191

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 5 - CURRENT ASSETS

	Notes	2020 \$'000	2019 \$'000
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		557	91
Deposits at Call		14,688	17,616
		15,245	17,707
TRADE & OTHER RECEIVABLES			
Rates - General & Other		784	727
Accrued Revenues		95	89
Debtors - general		298	305
GST Recoupment		81	229
Prepayments		124	141
Loans to community organisations		21	23
Total		1,403	1,514
Less: Allowance for Doubtful Debts		80	22
		1,323	1,492
INVENTORIES			
Stores & Materials		30	102
		30	102

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	2020	2019
Notes	\$'000	\$'000
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	238	304
Less: Carrying amount of assets sold/disposed	<u>1,167</u>	<u>920</u>
Gain (Loss) on disposal	<u>(929)</u>	<u>(616)</u>
 NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	 <u>(929)</u>	 <u>(616)</u>

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 5 - CURRENT ASSETS

	Notes	2020 \$'000	2019 \$'000
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		557	91
Deposits at Call		14,688	17,616
		<u>15,245</u>	<u>17,707</u>
TRADE & OTHER RECEIVABLES			
Rates - General & Other		784	727
Rates postponed for State Seniors			
Accrued Revenues		95	89
Debtors - general		298	305
GST Recoupment		81	229
Prepayments		124	141
Loans to community organisations		21	23
Total		1,403	1,514
Less: Allowance for Doubtful Debts		80	22
		<u>1,323</u>	<u>1,492</u>
INVENTORIES			
Stores & Materials		30	102
		<u>30</u>	<u>102</u>

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 6 - NON-CURRENT ASSETS

		2020	2019
	Notes	\$'000	\$'000
FINANCIAL ASSETS			
Receivables			
Loans to community organisations		283	46
TOTAL FINANCIAL ASSETS		283	46
OTHER NON-CURRENT ASSETS			
Capital Works-in-Progress	19	1,495	3,825
Intangible Asset - Water Rights		6,500	6,222
		7,995	10,047

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 7 - INVESTMENT PROPERTY

	2019 \$'000				2020 \$'000			
	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Buildings & Structures	14,410	-	-	14,410	15,038	-	-	15,038
TOTAL INVESTMENT PROPERTY	14,410	-	-	14,410	15,038	-	-	15,038

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

	2019 \$'000				2020 \$'000			
	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Land - Community	12,916	-	-	12,916	11,391	-	-	11,391
Land - Community	14,233	-	-	14,233	17,391	-	-	17,391
Buildings & Other Structure	8,957	-	(6,875)	2,082	2,032	-	-	2,032
Buildings & Other Structure	65,705	167	(32,104)	33,768	78,643	-	(32,672)	45,971
Infrastructure	-	-	-	-	-	-	-	-
- Road Infrastructure	101,745	-	(32,738)	69,007	102,045	3,520	(35,410)	70,155
- Footpaths, Kerb & Gutter	19,265	-	(6,025)	13,240	19,789	126	(6,496)	13,419
- Other Infrastructure	203	-	(194)	9	204	-	(195)	9
- Stormwater Drainage	11,616	-	(4,219)	7,397	12,409	-	(4,682)	7,727
- CWMS	21,643	44	(11,338)	10,349	24,639	-	(13,210)	11,429
- Irrigation	3,123	-	(1,307)	1,816	3,500	-	(1,557)	1,943
Plant, Machinery & Equipment	-	11,083	(4,364)	6,719	-	10,471	(4,147)	6,324
Office Equipment, Furniture & Fittings	-	2,184	(1,444)	740	-	2,253	(1,552)	701
Book Stocks	596	-	-	596	580	-	-	580
Total IPP&E	260,002	13,478	(100,608)	172,872	272,623	16,370	(99,921)	189,072

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 2020

Note 7 - INVESTMENT PROPERTY

	CARRYING AMOUNT MOVEMENTS DURING YEAR								2020 \$'000	
	\$'000									
	2019 \$'000	Carrying Amount	Additions		Disposals	Dep'n	Transfers		Net Reval'n	
			New / Upgrade	Renewals			In	Out		
Buildings & Structures		14,410	-	229	-	-	-	-	399	15,038
TOTAL INVESTMENT PROPERTY		14,410	-	229	-	-	-	-	399	15,038
Comparatives		-								14,410

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Fair Value Level	CARRYING AMOUNT MOVEMENTS DURING YEAR								2020 \$'000		
	\$'000										
	2019 \$'000	Carrying Amount	Additions		Disposals	Dep'n	Transfers		Net Reval'n		
		New / Upgrade	Renewals			In	Out				
Land - Community Land - Community Buildings & Other Structure Buildings & Other Structure Infrastructure - Road Infrastructure - Footpaths, Kerb & Gutter - Other Infrastructure - Stormwater Drainage - CWMS - Irrigation Plant, Machinery & Equipment Office Equipment, Furniture & Fittings Book Stocks		12,916	-	-	-	-	-	(1,525)	11,391		
		14,233	381	-	-	-	-	-	2,777	17,391	
		2,082	-	-	-	(127)	-	-	77	2,032	
		33,768	13,704	536	-	(1,830)	-	-	(207)	45,971	
		69,007	679	2,841	(887)	(2,439)	-	-	954	70,155	
		13,240	126	-	(14)	(311)	-	-	378	13,419	
		9	-	-	-	-	-	-	-	9	
		7,397	-	-	-	(153)	-	-	483	7,727	
		10,349	-	-	-	(483)	-	-	1,563	11,429	
		1,816	-	-	-	(71)	-	-	198	1,943	
		6,719	674	-	(266)	(803)	-	-	-	6,324	
		740	89	-	-	(128)	-	-	-	701	
		596	-	-	-	-	-	-	(16)	580	
	Total IPP&E		172,872	15,653	3,377	(1,167)	(6,345)	-	-	4,682	189,072
	Comparatives		184,291	941	4,324	(920)	(5,852)	-	(10,060)	149	172,872

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 2020

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

Valuation of Assets

General Valuation Principles

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

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

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

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

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

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

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

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

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

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

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

District Council of Loxton Waikerie

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

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

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

Office Furniture & Equipment	\$2,000
Other Plant & Equipment	\$2,000
Buildings - new construction/extensions	\$10,000
Park & Playground Furniture & Equipment	\$5,000
Road construction & reconstruction	\$10,000
Paving & footpaths, Kerb & Gutter	\$5,000
Drains & Culverts	\$5,000

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

Plant, Furniture & Equipment	
Office Equipment	5 to 10 years
Office Furniture	10 to 20 years
Vehicles and Road-making Equip	4 to 10 years
Other Plant & Equipment	5 to 15 years
Building & Other Structures	
Buildings – masonry	50 to 100 years
Buildings – other construction	20 to 40 years
Park Structures – masonry	50 to 100 years
Park Structures – other construction	20 to 40 years
Playground equipment	5 to 15 years
Benches, seats, etc	10 to 20 years
Infrastructure	
Sealed Roads – Surface	15 to 25 years
Sealed Roads – Structure	20 to 50 years
Unsealed Roads	10 to 20 years
Bridges – Concrete	80 to 100 years
Paving & Footpaths, Kerb & Gutter	80 to 100 years
Drains	80 to 100 years
Culverts	50 to 75 years
Flood Control Structures	80 to 100 years
Dams and Reservoirs	80 to 100 years
Bores	20 to 40 years
Reticulation Pipes – PVC	70 to 80 years
Reticulation Pipes – other	25 to 75 years
Pumps & Telemetry	15 to 25 years
Other Assets	
Library Books	10 to 15 years
Artworks	indefinite

District Council of Loxton Waikerie

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

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

Land & Land Improvements

Land and Land Improvements undertook an independent revaluation by Jones Lang LaSalle using a desk-top approach as at 30 June 2020.

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

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

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 was revalued as at 30 June 2020 by Jones Lang LaSalle, Infrastructure Advisory using a desk-top revaluation approach. The impact on depreciation for the 2019-2020 reporting period resulting from the revaluation as at 30 June 2020 on Building and Other Structure assets as at 30 June 2020 is an increase of \$328,480.

Infrastructure

A full condition audit was performed by HDS Australia Pty Ltd in late 2019-2020 financial year for all Council Roads, Footpaths and Kerb & Gutters. This condition data will form the basis of the 2020-2021 infrastructure valuation assessment along with an independent review of the Council road network. Road transportation assets was reviewed by Tonkin Consulting Services using a desk-top revaluation approach at depreciated current replacement cost as at 1 July 2019, based on actual costs incurred during the reporting periods ended 30 June 2019. The impact on depreciation for the 2019-2020 reporting period resulting from the revaluation as at 1 July 2019 on Road transportation infrastructure assets recorded as at 30 June 2019 is an increase of \$2,750,814. All acquisitions made during the 2019-2020 financial reporting period is recorded at cost.

Stormwater drainage infrastructure was reviewed by Tonkin Consulting Services using a desk-top revaluation approach at depreciated current replacement cost as at 1 July 2019, based on actual costs incurred during the reporting period ended 30 June 2019. The impact on depreciation for the 2019-2020 reporting period resulting from the revaluation as at 1 July 2019 on Stormwater assets recorded as at 30 June 2019 is an increase of \$153,467. All acquisitions made during the 2019-2020 financial reporting period is recorded at cost.

Community Wastewater Management System infrastructure was reviewed by Tonkin Consulting Services using a desk-top revaluation approach at depreciated current replacement cost as at 1 July 2019, based on actual costs incurred during the reporting period ended 30 June 2019. The impact on depreciation for the 2019-2020 reporting period resulting from the revaluation as at 1 July 2019 on Community Waste Water Management System infrastructure assets recorded as at 30 June 2019 is an increase of \$482,677. All acquisitions made during the 2019-2020 financial reporting period is recorded at cost.

Irrigation infrastructure was reviewed by Tonkin Consulting Services using a desk-top revaluation approach at depreciated current replacement cost as at 1 July 2019, based on actual costs incurred during the reporting period ended 30 June 2019. The impact on depreciation for the 2019-2020 reporting period resulting from the revaluation as at 1 July 2019 on irrigation assets recorded as at 30 June 2019 is an increase of \$70,708. All acquisitions made during the 2019-2020 financial reporting period is recorded at cost.

Plant, Furniture & Equipment

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

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

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

Book Stocks

Book Stocks and other lending materials were revalued as at 30 June 2020 by Council staff and recorded at fair value.

Investment Property

The basis of valuation of investment properties is fair value being the amounts for which the properties could be exchanged between willing but not anxious parties in an arm's length transaction, based on current prices in an active market for similar parties in the same location and subject to similar leases. The 2019-2020 valuation was independently made by Jones lang LaSaille Infrastructure Advisory.

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 8 - LIABILITIES

		2020		2019	
		\$'000		\$'000	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		417	-	220	-
Payments received in advance		2,760	-	-	-
Accrued expenses - employee entitlements		60	-	43	-
Accrued expenses - other		1,472	-	2,115	-
Retirement Village Facility Deposits		10,311	-	10,416	-
		15,020	-	12,794	-
BORROWINGS					
Loans		273	25	65	298
		273	25	65	298
<i>All interest bearing liabilities are secured over the future revenues of the Council.</i>					
PROVISIONS					
Long Service Leave (including oncosts)		901	218	914	174
Annual Leave (including oncosts)		678	-	608	-
		1,579	218	1,522	174

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 9 - RESERVES

ASSET REVALUATION RESERVE	1/7/2019	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2020
Notes	\$'000	\$'000	\$'000	\$'000
Land - Community	16,531	1,252	-	17,783
Building & Other Structures	36,498	(130)	-	36,368
Road Infrastructure	58,871	1,332	-	60,203
CWMS & Stormwater	3,714	2,046	-	5,760
Other	-	182	-	182
Water Rights	6,222	278	-	6,500
TOTAL	121,836	4,960	-	126,796
Comparatives	118,965	3,510	(639)	121,836

OTHER RESERVES	1/7/2019	Transfers to Reserve	Transfers from Reserve	30/6/2020
CWMS	1,125	424	-	1,549
TOTAL OTHER RESERVES	1,125	424	-	1,549
Comparatives	999	126	-	1,125

PURPOSES OF RESERVES

Asset Revaluation 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).

(Other Reserves)

CMWS - Community Waste Management Scheme

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

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

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	2020 \$'000	2019 \$'000
Total cash & equivalent assets	5	<u>15,245</u>	<u>17,707</u>
Balances per Cash Flow Statement		<u>15,245</u>	<u>17,707</u>

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

Net Surplus (Deficit)	5,088	5,833
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	6,345	5,852
Investment Property Revaluation Increment	(342)	(3,886)
Net increase (decrease) in unpaid employee benefits	48	(78)
Premiums & discounts recognised & unwound	-	(11)
Change in allowances for under-recovery	58	(24)
Grants for capital acquisitions treated as Investing Activity	(4,925)	(918)
Net (Gain) Loss on Disposals	<u>929</u>	<u>616</u>
	7,201	7,384
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(609)	(148)
Net (increase) decrease in inventories	72	(17)
Net (increase) decrease in other current assets	(278)	(635)
Net increase (decrease) in trade & other payables	<u>2,768</u>	<u>886</u>
Net Cash provided by (or used in) operations	<u>9,154</u>	<u>7,470</u>

(c) Financing Arrangements

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

Bank Overdrafts	500	500
Corporate Credit Cards	117	117
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 2020

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	2020	2019	2020	2019
	2020	2019	2020	2019	2020	2019	\$'000	\$'000	\$'000	\$'000
Economic Services	664	844	716	1,100	(52)	(256)	-	-	-	-
Public Order & Safety	-	-	-	2	-	(2)	-	-	-	-
Recreation & Culture	623	695	3,478	3,195	(2,855)	(2,500)	44	38	43,507	40,844
Regulatory Services	323	366	1,062	1,011	(739)	(645)	-	-	-	-
Transport	3,782	4,390	9,211	9,017	(5,429)	(4,627)	2,189	2,403	109,913	103,384
Housing & Comm Amenities	4,587	8,156	4,755	5,034	(168)	3,122	-	-	57,246	54,463
Council Administration	12,792	12,185	2,394	1,775	10,398	10,410	3,626	3,537	18,320	17,985
Health	105	66	168	147	(63)	(81)	-	-	-	-
TOTALS	22,876	26,702	21,784	21,281	1,092	5,421	5,859	5,978	228,986	216,676

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 12 (con't) - COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

Economic Services

Economic Initiatives, tourism, caravan parks.

Public Order & Safety

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

Recreation & Culture

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

Regulatory Services

Development and Planning Act administration and inspectorial services.

Transport

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

Housing & Community Amenities

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

Council Administration

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

Health

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

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

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: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates between 0.45% and 0.65% (2019: 1.25%). Short term deposits have an average maturity of 5 days and an average interest rates of 0.52% (2019: 0 days, 1.25%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Rates & Associated Charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Secured over the subject land, arrears attract interest of 2% (2019: 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: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</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: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p>

District Council Of Loxton Waikerie

Notes to and forming part of the Financial Statements

Note 12 - FINANCIAL INSTRUMENTS

Receivables - Retirement Home	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Retirement Home Contributions	<p>Accounting Policy: To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values.</p> <p>Terms & conditions: Pursuant to Commonwealth legislation certain intending residents are required to contribute amounts on an interest free basis. The amounts are subject to certain deductions as prescribed by the legislation, the balance being repaid on termination of tenancy.</p> <p>Carrying amount: approximates fair value for short tenancies; may be non-materially over-stated for longer tenancies.</p>
Liabilities - Interest Bearing Borrowings	<p>Accounting Policy: initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate</p> <p>Terms & conditions: secured over future revenues, borrowings are repayable; interest is charged at fixed rates between 3.5% and 6.2% (2019: 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 16 as stated in note 17</p>

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 12 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2020	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Financial Assets</u>					
Cash & Equivalents	15,245	-	-	15,245	15,245
Receivables	996	286	-	1,282	1,282
Total	16,241	286	-	16,527	16,527
<u>Financial Liabilities</u>					
Payables	13,488	-	-	13,488	13,488
Current Borrowings	389	-	-	389	273
Non-Current Borrowings	-	28	-	28	25
Total	13,877	28	-	13,905	13,786

2019	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Financial Assets</u>					
Cash & Equivalents	17,707	-	-	17,707	17,707
Receivables	1,288	51	-	1,339	1,331
Total	18,995	51	-	19,046	19,038
<u>Financial Liabilities</u>					
Payables	10,636	-	-	10,941	10,636
Current Borrowings	85	-	-	85	65
Non-Current Borrowings	-	317	-	317	298
Total	10,721	317	-	11,343	10,999

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

	30 June 2020		30 June 2019	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$'000	%	\$'000
Fixed Interest Rates	5.90	298	5.82	363
		298		363

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 12 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. 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 2020

Note 13 - COMMITMENTS FOR EXPENDITURE

	2020	2019
Notes	\$'000	\$'000
Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings	-	11,315
	<u>-</u>	<u>11,315</u>
These expenditures are payable:		
Not later than one year	-	11,315
	<u>-</u>	<u>11,315</u>
Other Expenditure Commitments		
Other non-capital expenditure commitments		
Audit Services	90	16
Management Contracts	1,560	1,716
	<u>1,650</u>	<u>1,732</u>

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 14 - FINANCIAL INDICATORS

	2020	2019	2018
Operating Surplus Ratio			
<u>Operating Surplus</u>	4.8%	20.3%	6.2%
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>	1%	-16%	-21%
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 between years.

Adjusted Operating Surplus Ratio	4.2%	3.6%	6.0%
Adjusted Net Financial Liabilities Ratio	11%	-14%	-21%

Asset Renewal Funding Ratio

<u>Net Outlays on Existing Assets</u>	62%	137%	73%
Net Asset Renewals - IAMP			

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

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

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

	2020	2019
	\$'000	\$'000
Income	22,876	26,702
Expenses	(21,784)	(21,281)
Operating Surplus / (Deficit)	1,092	5,421
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(1,047)	(4,093)
Add back Depreciation, Amortisation and Impairment	6,345	5,852
Proceeds from Sale of Replaced Assets	238	304
	5,536	2,063
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(15,939)	(4,171)
Amounts received specifically for New and Upgraded Assets	4,925	918
	(11,014)	(3,253)
Net Lending / (Borrowing) for Financial Year	(4,386)	4,231

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 16 – SUPERANNUATION

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

Accumulation only Members

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

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2018-19) 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 Willis Towers Watson as at 30 June 2020. 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 2020

Note 17 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position 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 1,872 km of road reserves of average width 9 metres.

2. POTENTIAL INSURANCE LOSSES

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

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

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

3. LEGAL EXPENSES

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

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

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 17 persons were paid the following total compensation:

	2020	2019
	\$'000	\$'000
Salaries, allowances & other short term benefits	1,045	970
Termination benefits	-	15
TOTAL	1,045	985

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

	2020	2019
	\$'000	\$'000
Contributions for fringe benefits tax purposes		
Planning, building applications and Health fees	1	2
Loxton Retirement Village Charges	-	161
TOTAL	1	163

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

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

Riverland West Chamber of Commerce	Loxton Chamber of Commerce
Berri Lion's Club	Waikerie Australia Day Committee
Rotary Club of Waikerie	Waikerie Historical Society
Regional Development Australia	Waikerie Firearms Club
Riverland West Landcare	Nippy's Loxton Gift Carnival
Loxton Christmas Lights Committee	

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 2019/20 Council made contributions totalling \$167,412 to the above committees and organisations as follows:

Riverland West Chamber of Commerce - \$20,500
 Loxton Chamber of Commerce - \$79,167
 Waikerie Australia Day Committee - \$5,500
 Regional Development Australia - \$56,791
 Loxton Nippy's Gift - \$5,274
 Berri Lions Club - \$180

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 18 - RELATED PARTY DISCLOSURES (con't)

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

Key management personnel or key management personal relatives lodged a total of one planning and building applications during the year. In accordance with the Local Government Act 1999, these persons declared conflicts of interest and took no part in the assessment or approval processes for these applications. Total Fees for these applications was \$745.87.

A number of key management personnel or relatives own businesses which Council has financial transactions with. The total payments to their business was \$39,811.

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

District Council Of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 19 - RETROSPECTIVE RESTATEMENT OF 2018- 2019 COMPARATIVE DATA

1. A material error in the reporting of expenses for the following asset classes was identified during the 2019-2020 audit:

- Capital Work-in-Progress - Community Waste Water Management Systems

Therefore reported surplus was overstated for the 2018-2019 financial year and is required to be adjusted for comparative purposes by \$525,000

2.A material error in the reporting of capital expenses for the following asset class was identified during the 2019-2020 audit:

- Capital Work in Progress - Plant, machinery and equipment

An item of Plant was incorrectly reported in the Comprehensive Income Statement as an expense and should have been taken up as Work in Progress. Therefore reported surplus was understated for the 2018-2019 financial year and is required to be adjusted for comparative purposes by \$110,000

Statement of Comprehensive Income
for the year ended 30 June 2020

	Notes	Audited 2019 \$'000	Adjustments	Updated 2019 \$'000
EXPENSES				
Materials, contracts & other expenses	3	(8,666)	(525)	(9,191)
Total Expenses		<u>(8,666)</u>	<u>(525)</u>	<u>(9,191)</u>
OPERATING SURPLUS / (DEFICIT)		<u>5,946</u>	<u>(525)</u>	<u>5,421</u>
Accrued expense transferred to Work in Progress	6	-	110	110
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		<u>6,248</u>	<u>(415)</u>	<u>5,833</u>
Total Other Comprehensive Income		<u>2,871</u>	<u>-</u>	<u>2,871</u>
TOTAL COMPREHENSIVE INCOME		<u>9,119</u>	<u>(415)</u>	<u>8,704</u>

District Council Of Loxton Waikerie

Notes to and forming part of the Financial Statements

for the year ended 30 June 2020

Note 19 - RETROSPECTIVE RESTATEMENT OF 2018- 2019 COMPARATIVE DATA (con't)

Statement of Financial Position as at 30 June 2020

ASSETS

Non-current Assets

Other non-current assets

Total Non-current Assets

Total Assets

NET ASSETS

EQUITY

Accumulated Surplus

TOTAL EQUITY

Audited

2019

\$'000

Adjustments

Updated

2019

\$'000

Notes

6

10,461 (415) 10,047

197,790 (415) 197,375

217,091 (415) 216,676

202,238 (415) 201,823

79,277 (415) 78,862

202,238 (415) 201,823

Statement of Changes in Equity for the year ended 30 June 2020

2019

Balance at end of previous reporting period

Net Surplus / (Deficit) for Year

Balance at end of period

Updated

2019

Adjustments

Audited

2019

Acc'd Surplus \$'000

Acc'd Surplus \$'000

TOTAL EQUITY

TOTAL EQUITY

\$'000

73,155

193,119

202,238

\$'000

73,155

193,119

201,823

\$'000

6,248

(415)

(415)

\$'000

79,277

202,238

201,823

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT

To the members of the District Council of Loxton Waikerie

Opinion

We have audited the accompanying financial report of the District Council of Loxton Waikerie (the Council), which comprises the Statement of Financial Position as at 30 June 2020, Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of Council.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2020, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

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

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

Council's Responsibility for the Financial Report

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

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY & PARTNERS
CHARTERED ACCOUNTANTS



SAMANTHA CRETEN
PARTNER

Signed on the 27th day of November 2020,
at 214 Melbourne Street, North Adelaide

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

In our opinion, the Council has complied, in all material respects, with Section 129(1)(b) of the *Local Government Act 1999* in relation to the Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2019 to 30 June 2020.

Basis for opinion

We have audited the Internal Controls of the District Council of Loxton Waikerie (the Council) under the requirements of *Section 129(1)(b) of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2019 to 30 June 2020 have been conducted properly and in accordance with law.

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

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

The Council's Responsibility for the Internal Controls

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

Our Independence and Quality Control

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

Assurance Practitioner's Responsibilities

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

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

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

Limitation on Use

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

Limitations of Controls

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

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

**DEAN NEWBERY & PARTNERS
CHARTERED ACCOUNTANTS**



**SAMANTHA CRETEN
PARTNER**

Signed on the 27th day of November 2020
at 214 Melbourne Street, North Adelaide, South Australia, 5006

**District Council of Loxton Waikerie
Annual Financial Statements
for the year ended 30 June 2020**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Coalface SA Council for the year ended 30 June 2020, the Council's Auditor, Dean Newbery & Partners has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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


.....
David Beaton
CHIEF EXECUTIVE OFFICER


.....
Tim Muhlhausler
**PRESIDING MEMBER
AUDIT COMMITTEE**

Date: 6/11/2020

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 2020, 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 27th day of November 2020



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Website www.loxtonwaikerie.sa.gov.au

Influencing Today... Shaping Tomorrow