



DISTRICT COUNCIL OF LOXTON WAIKERIE  
**ANNUAL REPORT 2016-17**







DISTRICT COUNCIL  
OF LOXTON WAIKERIE

**ANNUAL REPORT**  
**2016-17**





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# INTRODUCTION



# MAYOR'S REPORT



*This past year has seen a number of long term projects come to fruition and some substantial new projects commence, all underpinned by a concerted effort to maintain our financial sustainability and operate within our financial performance indicators.*

Uppermost in our consideration has been the construction and opening of the new Waikerie Holiday Park on Council owned land on the riverfront in Waikerie, which has been an ongoing project over the last five years or so. The new \$5.6m Park, constructed by the Edwards Group with support from Council, opened its gates on the afternoon prior to Easter 2017, and was an overnight success. Since its opening, the Edwards Group reported that the Park has been operating in excess of their expectations, meaning that more than 20,000 visitor nights and \$2m+ will positively impact the Riverland West community each year.

The positive economic stimulus from this initiative underpins the Waikerie Prosperity Strategy,

which was also adopted this year, following its development by a community based Panel supported by Council. The resultant strategy was widely consulted throughout the community prior to its eventual adoption by Council. A new community based committee, Waikerie Delivers, has now been established with administrative and financial support provided by Council, to coordinate the implementation of the Strategy. Its first priorities are to review the Waikerie Riverfront Masterplan given the impact of the Waikerie Holiday Park and to develop an Active Aging Strategy, as key economic drivers for the Riverland West.

The construction of a state of the art hydrotherapy pool for the Riverland under a commercial partnership with the Loxton Physiotherapy Service is also nearing completion. This will see a Council owned hydrotherapy pool operated by this business which will bear all the operational cost and risk, other than the cost of the depreciation of the pool. The outcome will provide our region with access to a much larger facility than could have been provided if the Council had not become involved, and enables other treating specialists and the public to access the pool without the need to be a patient of the Loxton Physiotherapy Service.

We have also continued to advance planning for the Loxton Recreation Centre Project, a significant upgrade of this precinct which will ensure top class facilities for decades as part of the Loxton Sporting Precinct masterplan. We have

been successful in securing \$6.351m in grant funds for which we thank the Federal and State Governments for supporting our vision. Council is now in the final phase of planning to settle a design, with initial demolition of portion of the site to occur prior to end of 2017. We have also progressed discussion with the Loxton Bowling Club and the Loxton Club for a new undercover synthetic bowling facility, also as part of the Sporting Precinct masterplan. In principle agreement has been achieved by all parties which will also result in one less licenced facility for the community to support. These initiatives have once again been as a result of close working relationships with community and Council, with a common and shared vision uniting our efforts.

We have continued to undertake the East Terrace Our Hub Our Pride revitalisation of Loxton's main shopping precinct, and secured \$600,000 from the State Government's Place for People fund to match Council's commitment of \$900,000 over three years for the Waikerie CBD Revitalisation project, both designed to support better business opportunities by encouraging people to linger longer in improved public spaces and hopefully to spend more in our local businesses.

I have long held that working together to achieve agreed outcomes underpins community success, and this is a key personal focus of my time as Mayor. Whilst we can all do things though our own efforts, when we work together we all benefit and importantly



# MAYOR'S REPORT

our communities are the beneficiaries.

The projects above are some of the larger and more exciting initiatives Council has been involved in for a long period of time. They all involve elements of change and whilst there will be some people with differing views, Council has listened and where necessary made changes, but has steadfastly kept focus on the desired outcome and proceeded with these projects with a view to a more prosperous future for our current and future generations.

I would like to thank our elected members for the time, energy and passion they commit to representing their communities, their willingness to consider, debate and move forward with decisions, and a special thanks to our staff for their initiatives and implementation of Council's decisions.

Leon Stasinowsky  
Mayor



*Waikerie CBD proposed concept plan for White Street, Waikerie*



# COUNCIL AND COMMITTEES

## Elected Member Committee Representation



# COUNCIL AND COMMITTEES



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

## MAYOR STASINOWSKY

### ***Council Committees and Working Groups***

- Asset and Lease Committee
- Audit Committee
- Community Award Programme Assessment Panel
- Community Grants Assessment Reference Panel
- Disability Access Action Plan Committee
- District Bushfire Prevention Reference Committee
- Houseboat Mooring Management Plan Advisory Committee
- Loxton Christmas Lights Committee
- Loxton North Recreation Grounds Committee
- Loxton Recreation Grounds Committee
- Loxton Retirement Village Committee
- Performance Review Committee
- Pines Management Committee
- Policy Review Committee
- The Village Committee
- Waikerie Delivers
- Standing Drug Orders Endorsement Committee
- Waikerie District Community Committee (dissolved 17/2/2017)
- Waikerie Visitor Information Services Evaluation Committee
- Strategic Planning and Development Policy Committee

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

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



## DEPUTY MAYOR, CR MICHAEL VOWLES

### ***Council Committees and Working Groups***

- Loxton Recreation Grounds Committee
- Asset and Lease Committee
- District Bushfire Prevention Reference Committee
- Policy Review Committee
- Audit Committee
- Loxton Riverfront Advisory Group
- Loxton Sport and Recreation Facilities Group
- Loxton Recreation Centre Project Steering Committee

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

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

# COUNCIL AND COMMITTEES



**CR MARK WARD**

***Council Committees and Working Groups***

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

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

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



**CR DEB THIELE**

***Council Committees and Working Groups***

- The Village Committee
- Policy Review Committee
- Asset and Lease Committee
- Loxton Christmas Lights Committee
- Waikerie Visitor Information Services Evaluation Committee
- Strategic Planning and Development Policy Committee
- Loxton Riverfront Advisory Group
- Communication Strategy Project
- Waikerie Sporting Precinct Masterplan Steering Group

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

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



**CR TREVOR QUAST**

***Council Committees and Working Groups***

- Performance Review Committee
- Waikerie District Community Committee (Chairperson) (dissolved 17/2/2017)
- Policy Review Committee
- Waikerie Delivers (resigned 19/5/17)
- Community Grants Assessment Reference Panel
- Waikerie CBD Revitalisation Project Working Group (dissolved 18/11/2016)
- Communication Strategy Project

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

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

# COUNCIL AND COMMITTEES



**CR JODY FLAVEL**

***Council Committees and Working Groups***

- Performance Review Committee
- Asset and Lease Committee (Chairperson)
- District Bushfire Prevention Reference Committee (Chairperson)
- Loxton Retirement Village Committee
- Audit Committee
- Strategic Planning and Development Policy Committee
- Loxton Sport and Recreation Facilities Group

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

- Browns Well Complex Committee



**CR DAVID KIMBER**

***Council Committees and Working Groups***

- Loxton Recreation Grounds Committee
- Houseboat Mooring Management Plan Advisory Committee
- Asset and Lease Committee
- Disability Access Action Plan Committee
- Strategic Planning and Development Policy Committee
- Community Grants Assessment Reference Panel
- Community Award Programme Assessment Panel

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

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



**CR TREVOR NORTON**

***Council Committees and Working Groups***

- Asset and Lease Committee
- Performance Review Committee
- Houseboat Mooring Management Plan Advisory Committee (Chairperson)
- Audit Committee
- Strategic Planning and Development Policy Committee
- Loxton Sport and Recreation Facilities Group
- Loxton Recreation Centre Project Steering Committee
- Loxton Riverfront Advisory Group
- Waikerie Sporting Precinct Masterplan Steering Group

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

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



# COUNCIL AND COMMITTEES



**CR KYM WEBBER**

***Council Committees  
and Working Groups***

- Asset and Lease Committee
- Communication Strategy Project
- Houseboat Mooring Management Plan Advisory Committee
- Waikerie Delivers (Chairperson)
- Waikerie Visitor Information Services Evaluation Committee
- Waikerie CBD Revitalisation Project Working Group (dissolved 18/11/2016)
- Waikerie Sporting Precinct Masterplan Steering Group

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

- Waikerie Community Sports Centre
- Riverland West Chamber of Commerce
- Riverland West Landcare
- Waikerie High School



**CR MARGARET  
MALTHOUSE**

***Council Committees  
and Working Groups***

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

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

- Waikerie Health Advisory Council



**CR MICHAEL ZEPPEL**

***Council Committees  
and Working Groups***

- Pines Management Committee (Chairperson)
- Asset and Lease Committee
- Performance Review Committee

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

- Riverland Regional Development Assessment Panel



# CHIEF EXECUTIVE OFFICER REPORT

*In reviewing what to include in this annual report, I reflected not only on the major projects and initiatives that Council undertook this year, which are very important and front of mind for many, but also on some of the routine and possibly unnoticed things that we do that make our district a great place to be.*

Many of these routine things are fundamental to the progression of our LW Future targets and I have listed a few of them below.

During 2016-17:

- 103 volunteers registered with Council contributing an estimated 6,284 hours to a range of projects and initiatives
- Council partnered with a wide range of community groups to provide for events and services through the provision of more than \$191,000 of financial and in-kind support
- 292 development applications were processed which contributed \$24.5m to the regional economy as they were constructed
- Of the 609 Notices issued to property owners to undertake actions to prepare for the fire danger season, 95.6% were completed
- More than 10,000 letters and pieces of correspondence were received and processed this year

- Our efforts to increase our community engagement related in a 54% increase in our followers on Facebook and nearly 400 submissions to the Elector Representation Review
- Council made 444 decisions (not including administrative procedural decisions) of which only 3.1% were made in confidence pursuant to the Local Government Act
- 5,232 hours were spent by our patrol graders maintaining our unsealed road network
- We made 3,668 payments to our suppliers and contractors, of which 92% were by electronic funds transfer
- Council sold land to a not for profit community based committee to facilitate an additional 15 independent living units to be constructed.

Supporting Council's strategic objectives of Community Enablement, Economic Activity and Population Growth, the Waikerie Prosperity Panel consisting of 21 community members presented Council with a draft Waikerie Prosperity Strategy this year, which is effectively a mechanism for the Waikerie community to determine what needs to be done to make the Riverland West even more prosperous.

Following a process of wider communication, initial decisions have been:

- to review and update the Riverfront Masterplan which is a major economic driver for the town, and even more so now with the opening of new



Waikerie Holiday Park, and

- to build on existing activities and develop new initiatives to support Waikerie being recognised as a destination for people of maturing age by seeking World Health Organisation recognition as an "aged friendly town".

The revitalisation of East Terrace, Loxton's main shopping precinct, has progressed with a new bus bay and works started on the creation of a plaza in front of the Library, and Waikerie's central business district renewal has commenced with Council upgrading parking areas to coincide with a multi million dollar private upgrade of the Mitre 10 store. More work will be progressed on both projects over the coming years, with the aim to support people coming to and staying in our shopping precincts, thereby creating opportunities for increased trade.

Council's foresight in preparing a Loxton Sporting Precinct Masterplan with our community several years ago has been fundamental to achieve grants of \$6.351m for stage 1 of the plan, being a new indoor 2 court basketball stadium,

# CHIEF EXECUTIVE OFFICER REPORT

together with 6 outdoor multi purpose courts, car parking and associated landscaping. Additionally, the Loxton Bowling Club and Loxton Club have reached in principal agreement with Council for the construction of an undercover 2 green 8 rink bowling facility, also consistent with the master plan.

Similarly in Waikerie, discussions have commenced to revise the sporting precinct masterplan for the Recreation Precinct as the previous plan has essentially been delivered. Again this project has commenced with the key input of community sporting groups from inception. This review will also involve the neighbouring independent living provider with an expanded focus including provision of passive recreation needs, consistent with the Active Aging Strategy spoken of earlier. The resultant plan will also set the direction for the provision of the public swimming facility located in the precinct, after Council had to take the regrettable decision to close both the Loxton and Waikerie Swimming Pools early last season.

These projects will ensure the provision of high quality sport and recreation facilities for future generations, together with the health and social benefits that come from active participation.

With the range of major projects that have been commenced and that are in the planning, robust fiscal management is required to underpin the ability to undertake these capital works whilst still providing the full range of day to day services to

our communities.

From a financial perspective, we have reported an operating surplus of \$3.176m, which when adjusted for grants received in advance reflects an underlying operating surplus of \$282k.

This outcome together with the other financial indicators detail that Council is operating within the target range for all indicators, but slightly under the rolling three year surplus ratio target. This will be addressed in the review of the Long Term Financial Management Plan undertaken in 2016-17, with the aim being though identified operational savings.

Things don't happen without a dedicated workforce, passionate for their community, and I record my thanks to our staff for their continuing efforts, and also the elected body for their direction, oversight and support throughout this year.

I encourage you to read the detail of this report and contact us if you have comment or question.

Peter Ackland  
*Chief Executive Officer*

# GOVERNANCE STATEMENT



# DECISION MAKING STRUCTURE

## Local Government Act 1999

### Section 41

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

Council is actively working towards structures that facilitate active community engagement,

not just in the form of consultation, but also assisting in the formation of plans and decision making. To date the assistance of reference and advisory groups have assisted with this process.

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

the Council website - [www.loxtonwaikerie.sa.gov.au](http://www.loxtonwaikerie.sa.gov.au)

Council officers, in some instances, are delegated authority to make certain decisions under the direction of Council via policy, whilst other decisions will be referred to Council. Policy delegations are noted within Council's delegations register.

Council website: [www.loxtonwaikerie.sa.gov.au](http://www.loxtonwaikerie.sa.gov.au) District Council of Loxton Waikerie - Delegation Register

## SECTION 41 COMMITTEES

### Purpose of Committees

COMMITTEE	PURPOSE OF COMMITTEES
Asset and Lease	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.
Community Land and Lease	Investigate consistency in treatment across sporting organisations and their respective lease arrangements and develop and review Community Land Management Plans.
Disability Access Action Plan	Preparation of an action plan in accordance with the Disability Discrimination Act 1992 s60.
District Bushfire Prevention Reference	Consider local issues and any actions required to mitigate the risk of bushfire in the district.
Houseboat Mooring Management Plan Advisory	Identify current and future demand for houseboat mooring sites within the district undertake a review of other mooring areas within South Australia and propose a draft Houseboat Mooring Management Plan.



# SECTION 41 COMMITTEES

## Purpose of Committees

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

DISSOLVED/MERGED	PURPOSE OF COMMITTEES
Asset Committee Community Land and Lease Committee	Both committees were merged with amended terms of reference to form the Asset and Lease Committee by Council resolution 19 May 2017.
Waikerie CBD Revitalisation Project Working Group	Dissolved by Council resolution 18 November 2016.
Waikerie District Community Committee	Dissolved by Council resolution 17 February 2017 and purpose incorporated into Waikerie Delivers.



# SECTION 41 COMMITTEES

## Other Council Committees, Panels or Working Groups

COMMITTEE	PURPOSE OF COMMITTEES
<b>Audit Committee</b>	Enquire into and report to Council on all matters referred to it including annual financial statements, strategic management plans the annual business plan, liaise with Council's auditor and review internal control, pursuant to Local Government Act 1999 s126(1).
<b>Riverland Building Fire Safety Committee (Regional)</b>	Responsible, under the Development Act 1993, for building fire safety matters.
<b>Riverland Regional Development Assessment Panel</b>	Pursuant to the Development Act 1993 s34 assess all development applications referred to it.
<b>Strategic Planning and Development Policy Committee</b>	Pursuant to the Development Act 1993 s101a advise Council in relation to the extent to which strategic planning and development policies accord with the Planning Strategy.
<b>Community Grants Assessment Panel</b>	Advise Council staff regarding assessment of grant applications from community groups.
<b>Community Award Programme Assessment Panel</b>	Advise Council staff regarding assessment of applications/ nominations for Community Awards.
<b>Loxton Riverfront Advisory Panel</b>	Make recommendations for a potential riverfront upgrade between Habels Bend and the houseboat effluent station.
<b>Communication Strategy Project</b>	Provide input to the staff communication team responsible for recommending to the senior management team communication policies and procedures
<b>Waikerie Prosperity Panel</b>	A group of local people, business and community members supported and facilitated by Council, to increase Waikerie's prosperity.

# ALLOWANCES PAID

## To Elected Members and Council Committee Members

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

### ELECTED MEMBERS ALLOWANCES AND BENEFITS

Mayoral allowance	\$52,412.00 Plus a fully maintained vehicle with limited private use within South Australia
Deputy Mayoral allowance	\$16,378.75
Chairman of standing committees allowance	\$16,378.75
Elected Member allowance	\$13,103.00

### ADDITIONAL ALLOWANCES PAYABLE

For those members (excluding the principal member) whose usual place of residence is at least 30km but less than 50kms from the principal office	\$340.00 per annum
For those members (excluding the principal member) whose usual place of residence is located at least 50km but less than 100kms from that council's principal office	\$567.00 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	\$1,133.00 per annum

# ALLOWANCES PAID

## To Elected Members and Council Committee Members

ADDITIONAL ALLOWANCES	
Independent Chair of the Audit Committee	\$1,200.00 per meeting
Independent Chair of the Riverland Regional Development Panel (sitting fee)	\$770.00 per meeting*
Independent member and council representative members (sitting fee)	\$350.00 per meeting*

\*These costs are shared between the member councils

# TRAINING, SEMINARS AND CONFERENCES

## Training and Development for Elected Members

*In accordance with the District Council of Loxton Waikerie's Training and Development for Elected Members Policy, Council members were provided with opportunities to undertake training and development activities during 2016-17 and attended the following:*

### 1 JULY 2016 - 30 JUNE 2017

NAME	DATE	DETAILS
Mayor LE Stasinowsky	29 and 30 July 2016	Mayor's and Chairperson's Forum (LGA)
	30 September 2016	Financial Management (Long Term Financial Management Plan)
	2 November 2016	Conflict of Interest for Chair and Committee Members of Section 41 Committees of Council
Cr MJ Vowles (Deputy Mayor)	30 September 2016	Financial Management (Long Term Financial Management Plan)
	2 November 2016	Conflict of Interest for Chair and Committee Members of Section 41 Committees of Council
Cr DG Kimber	30 September 2016	Financial Management (Long Term Financial Management Plan)

# TRAINING, SEMINARS AND CONFERENCES

## Training and Development for Elected Members

<b>Cr MJ Malthouse</b>	30 September 2016	<i>Financial Management (Long Term Financial Management Plan)</i>
	2 November 2016	<i>Conflict of Interest for Chair and Committee Members of Section 41 Committees of Council</i>
<b>Cr TJ Norton</b>	30 September 2016	<i>Financial Management (Long Term Financial Management Plan)</i>
<b>Cr T Quast</b>	10 April 2017	Elected Member Training:- <ul style="list-style-type: none"> <li>• Roles and responsibilities</li> <li>• Role of council</li> <li>• Role of an elected member</li> <li>• Role of the Chief Executive Officer</li> <li>• Code of Conduct Council Members</li> <li>• Governance and good decision making</li> <li>• Dealing with confidential information</li> </ul>
<b>Cr DA Thiele</b>	30 September 2016	<i>Financial Management (Long Term Financial Management Plan)</i>
	2 November 2016	<i>Conflict of Interest for Chair and Committee Members of Section 41 Committees of Council</i>
	16 - 18 May 2017	<i>South Australian Regional Tourism Summit</i>
<b>Cr ML Ward</b>	5 December 2016	<i>Conflict of Interest for Chair and Committee Members of Section 41 Committees of Council ( this included information regarding the commencement of the new provisions) (via Webinar)</i>
<b>Cr KA Webber</b>	16 - 18 May 2017	<i>South Australian Regional Tourism Summit</i>
<b>Cr MA Zeppel</b>	2 November 2016	<i>Conflict of Interest for Chair and Committee Members of Section 41 Committees of Council</i>

# MEMBER INFORMATION

## Attendance at Meetings

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

### MEETING ATTENDANCE SCHEDULE 2016-17

Elected Members	Council Meetings	Special Meetings of Council
Mayor LE Stasinowsky	10	9
Cr MJ Vowles (Deputy Mayor)	11	9
Cr JF Flavel	11	9
Cr DG Kimber	12	6
Cr MJ Malthouse	10	7
Cr TJ Norton	12	8
Cr T Quast	9	5
Cr DA Thiele	11	9
Cr ML Ward	9	9
Cr KA Webber	11	2
Cr MA Zeppel	12	10
<b>Total Meetings Held</b>	<b>12</b>	<b>10</b>

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



# DELEGATION REGISTER

## Local Government Act 1999

*Councils have a range of powers and functions to perform which are conferred under a number of different Acts of Parliament including the Local Government Act 1999.*

Section 44 of the Local Government Act 1999 allows a council to delegate many of its decision making powers and functions under these Acts. The primary purpose of delegating powers and functions is to facilitate an efficient and effective organisation by

allowing decisions to be made by the staff who carry out day to day operations.

Section 44(6) of the Act requires council to review delegations at least once in every financial year. A review of current delegations was adopted by Council at its 17

February 2017 meeting.

The delegations register can be accessed via Council's website:

[www.loxtonwaikerie.sa.gov.au](http://www.loxtonwaikerie.sa.gov.au)

District Council of Loxton  
Waikerie - Delegation Register

## POLICIES

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

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

Policies and codes are reviewed, as required either by legislation or the direction of Council, firstly by the Policy Review Committee of Council and then by Council itself.

Giving effect to policy direction is then the responsibility of

the Chief Executive Officer. 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. These are listed below:

- Advice/ Information to Elected Members Policy
- Alterations and Business Use of a Public Road Policy
- Annual Delivery / Strategic Delivery of Projects and Status Report Policy
- Appointment to External Organisations Policy
- Budget Development, Reporting and Amendment Policy
- Building and Swimming Pool Inspection Policy
- Caretaker Policy
- Child Safe Environments Policy
- Cemeteries and Natural Burial Grounds Policy
- Closed Circuit Television (CCTV) Policy
- Community Award Policy
- Community Development and Support Grants Policy
- Community Donations Policy
- Community Event Funding Policy
- Community Land Policy
- Community Question Time Policy

- Community Support - Use of Council Plant, Equipment and/ or Materials by Community Groups Policy
- Confidentiality Guidelines
- Conflict of Interest – Guidelines
- Customer Service Policy
- Emergency Response Operations in Support of the Country Fire Service Policy
- Fee Waiver for Non-Profit Community Based Organisations Policy
- Fraud and Corruption Prevention Policy
- Induction Policy for Elected Members
- Library Policy
- Light Vehicle Crossover Policy
- Loxton Retirement Village:-
  - Loxton Retirement Village Policy
- Recurrent Charges Policy
- Register of Interest Policy
- Remarketing of Units Policy
- Loan Agreement Repayment Policy
- Refurbishment. Remarketing Policy
- Refurbishment. Cyclic Maintenance Policy
- Remarketing - Incoming Resident Timing Policy
- Sale of New Units Policy
- Variations in Construction Policy
- Policy and Procedure Framework
- Policy for the Mayor Seeking Legal Advice
- Residential Waste – Kerbside Recycling Policy
- Risk Management Policy
- Rural Property Addressing Policy
- Social Media Policy
- Supplementary Election Policy
- Tree Management Policy
- Volunteer Policy
- Welcome to and Acknowledgment of Country Policy
- Whistleblowers Protection Policy.

All policies of Council are available for inspection at the Council offices in Loxton and Waikerie during business hours at no charge. Copies of the policies are also available from Council's website [www.loxtonwaikerie.sa.gov.au](http://www.loxtonwaikerie.sa.gov.au).

## COUNCIL ELECTIONS

*Local Government elections are held in November of the relevant year with a four year term of office. Local Government Periodic Elections will be held next in November 2018.*



# CORPORATE STATEMENT

# STRATEGIC OBJECTIVES

## COMMUNITY GOAL 1

### OUR COMMUNITY

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

#### 1.1 Community Enablement - Enhance the quality of life of our community by encouraging community participation and building on our community spirit

Review the overall committee structure and consultative methods for Waikerie with a view of ensuring a constructive and positive consultative structure that is appropriate for the local community.

Completed

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

Implement an education program with regard to the new Dog and Cat Management Act.

Commenced

Develop a dog off leash area in Loxton and Waikerie

Substantially Completed

Continue to implement initiatives in line with the Regional Public Health Plan

Commenced

Provide public and environmental health services on behalf of our community in an appropriate manner.

Ongoing

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

Commence replacement of Loxton Recreation Centre

Commenced

## COMMUNITY GOAL 2

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

Install NBN Fibre to Council's Loxton and Waikerie offices.

Ongoing

Commence implementation of Waikerie Prosperity Strategy

Complete

Review Waikerie Riverfront Master Plan due to recent changes such as the new caravan park as well as initiatives proposed by the Waikerie Football Club

Ongoing

Commence implementing Waikerie CBD Revitalisation project

Ongoing

Commence implementing Waikerie CBD Revitalisation project

Ongoing

Continue the next stage of the East Terrace Revitalisation project

Ongoing

#### 2.2 Population Growth - To address our population decline and have a population that is growing

Nil.



# STRATEGIC OBJECTIVES

## 2.3 Tourism - To have a vibrant and growing tourism industry

Nil.

## COMMUNITY GOAL 3

### OUR ENVIRONMENT - Responsibly manage our built and natural environment

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

Consolidate all Asset Management Plans into a single document	Complete
Review the Buildings Asset Management Plan with a view to reduce depreciation and develop a strategy for the long term management of building assets.	Complete
Review and update the Plant and Machinery Asset Management Plan	Complete
Review and update the Playgrounds Asset Management Plan	Complete
Undertake an Asset Revaluation	Complete
Undertake a comprehensive audit of all CWMS assets to determine condition and expected remaining life	Ongoing
Replace sand at Loxton CWMS Plant	Ongoing
Review and improvement of Community Land Management Plans as well as implementation of consistent regime of leases and licences across the district	Ongoing
Automated locking system for Waikerie Public Toilets at Riverfront and McCoy Street	Ongoing
Investigate remaining life of both Council's pools to understand required necessary timing of future investment to better guide Council's decision making process	Complete
3 year reseal program, re sheeting program and road condition rating	Ongoing
Kerb and footpath renewal	Ongoing
Works to replace existing mortar – Waikerie Lions Den	Ongoing
Earthworks, landscaping and beautification of Mill Corner land	Complete

#### 3.2 Planning Policy and Development Assessment - Have an up to date Development Plan backed up by responsive development planning systems and processes that reflect the aspirations of the community

Finalise the Moorook Township DPA and the Minor Amendments DPA	Complete
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# STRATEGIC OBJECTIVES

3.3	<b>Character and Amenity - Present townships and riverfronts in a manner which enhances their character and amenity and create pride in our community</b>	
	Waikerie Beautification Plan - Improve the amenity of the civic centre parklands, in particular the installation of lighting to improve safety and encourage use after dark	Ongoing
3.4	<b>Environmental Management - Adopt the principles of sustainable development in our operations and our management of the natural environment</b>	
	Implement Asbestos Management Plans	Ongoing
	Study to be conducted into midge fly across the district that provides Council with a better understanding of the problem and effective treatment options	Ongoing
<b>COMMUNITY GOAL 4</b>		
<b>LEADERSHIP AND ENGAGEMENT</b>		
<i>Providing genuine and accountable leadership that inspires confidence within our community and ensures the responsible management of our resources</i>		
4.1	<b>Financial and Risk Management - Have a secure revenue base and manage our business through responsible and efficient administration of finances and risk</b>	
	Conduct a full Bank Service Review	Complete
	Replacement of information technology equipment as required	Ongoing
4.2	<b>Governance - All decision making is undertaken within a robust and accountable governance framework</b>	
	Undertake a review of By Laws	Substantially Commenced
	Implement actions from LGRS Risk Audit	Complete
	Representation review.	Complete
4.3	<b>Community Engagement - Provide accountable, open and transparent communication with the community</b>	
	Develop a communication strategy that considers all our methods of communication with our community	Ongoing
	Support toward increased communication and consultation initiatives	Ongoing

# STRATEGIC OBJECTIVES

## 4.4 *Collaboration and Partnerships – LW Unity - Working in collaboration with our community and relevant stakeholders and partners to deliver improved outcomes*

Identify, investigate and implement programs, mechanisms and projects to progress efficiencies and savings Riverland wide via the Riverland G3	Ongoing
Provision for contractor management for works funded by Council at the Waikerie Caravan Park site	Complete

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

Contribute to an Accommodation strategy for the Council that looks at how we can best utilise our existing building assets and how we can physically locate ourselves	Ongoing
Completion of RFID project at both the Loxton and Waikerie Libraries. Includes completion of tagging and encoding of library collection and circulation assistant hardware	Complete

## COMMUNITY GOAL 5

### INNOVATION AND EXCELLENCE

*Being an organisation that has a constructive culture and the capacity to be innovative, effective and efficient in delivering quality services to the community*

## 5.1 *Organisational Development – Loxton Waikerie People Be recognised as a high performing, values based organisation*

Delivery of a professional development program for Elected Members based on the principles within LW 2020	Ongoing
Continued implementation of LW People and Core Values throughout the organisation	Ongoing
Undertake service and activity reviews of all services and activities. The aim is to ensure improved delivery in an efficient and effective manner	Ongoing

# COUNCIL FINANCIAL PERFORMANCE

*Council has set the target of achieving a return to an operating surplus in year two of our adopted Long Term Financial Management Plan (2017/18). A return to surplus demonstrates that Council is delivering the required services without creating a burden on future generations.*

In June 2017 the Federal Government paid to Council an amount of untied financial assistance grants of \$2.208 million. This amount represents two quarters of advance grant

payments that would otherwise have been payable in 2017-18. In accordance with AASB 1004 this brought forward payment has been recognised on receipt, in advance of the year of allocation. Accordingly the operating result of the 2016-17 year is overstated by this amount.

In addition to this adjustment Council received a bonus payment of Roads to Recovery allocation of \$0.686 million in 2016-17.

In 2016-17 Council's underlying operating result (adjusted to take into account the above two anomalies) was better than anticipated.

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

## OPERATING SURPLUS / (DEFICIT)

YEAR	RESULT SURPLUS
2016-17 Adopted budget	\$21,000
2016-17 Long term financial management plan target	(\$135,000)
2016-17 Financial result	\$3,176,000 <sup>(1)</sup>
<b>2016-17 Financial adjusted result</b>	<b>\$282,000</b>

## OPERATING SURPLUS / DEFICIT RATIO

YEAR	RESULT STATUS
2016-17 Adopted budget	0.2%
2016-17 Long term financial management plan target	(1.1%)
2016-17 financial result	13.3%
<b>2016-17 Financial adjusted result</b>	<b>1.1%</b>

<sup>(1)</sup> The Federal Government paid two quarters of advance financial assistance grants of \$2.208m in 2016-17 that would otherwise have been payable in 2017-18. A bonus payment of Roads to Recovery funding (above Council's adopted budget) of \$0.686 million was received in the 2016-17 year

# RATING AND VALUATION SUMMARY

RATING COMPONENT		2015-16	2016-17
1	<b>FIXED CHARGE</b>	\$250	\$275
	Amount Total Collection	\$1,685,500	\$1,870,275
	% of Total Rates	19.34%	20.05%
2	<b>DIFFERENTIAL RATES</b>		
	1. In Town	\$2,420,554	\$2,415,896
	2. Out of Town	\$4,605,729	\$5,041,432
3	<b>VALUATION</b>		
	Rateable Land	\$1,711,788,192	\$1,790,020,752
	Non Rateable Land	\$41,472,488	\$37,499,828
	All Land	\$1,753,260,680	\$1,827,520,580
4	<b>SEPARATE RATE</b>		
	Catchment Board Contribution	n/a	n/a
	Catchment/NRM Levy	\$174,260	\$448,951

VALUATION COMPARISON		2015-16			2016-17		
		PROPERTIES	ASSESSED VALUE (\$)	% INCREASE	PROPERTIES	ASSESSED VALUE (\$)	% INCREASE
1	Residential	4,128	\$842,297,700	2.06	4,168	\$875,231,700	3.91
2	Commercial	271	\$90,233,320	4.26	272	\$ 93,445,320	3.56
3	Industry	99	\$28,079,400	5.35	98	\$ 27,863,400	-0.77
4	Primary Production	2,166	\$702,352,400	-0.35	2,161	\$739,198,700	5.25
5	Vacant Land	891	\$41,186,920	1.44	906	\$ 42,448,320	3.06
6	Other	851	\$49,110,940	5.12	782	\$ 49,333,140	0.45
TOTALS		8,406	\$1,753,260,680	1.31	8,387	1,827,520,580	4.23



# RISK AND WORK, HEALTH AND SAFETY

## WORK HEALTH AND SAFETY

### Health and Wellbeing

Council is committed to maintaining and improving the health and wellbeing of its workforce.

As part of this commitment, Council participated in the Local Government Association Workers' Compensation Scheme's (LGAWCS) Healthy Lifestyle projects and continues to provide screenings and preventative programs. Information sessions are also made available to employees on a continuing basis.

- Healthy Lifestyle Program Health Assessments
- Skin cancer screenings
- Hearing Assessments
- Flu vaccinations.

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

- Work Health Safety Plan implementation
- Continual Improvement of Council's Contractor Management processes
- Documentation improvement

The Strategic Plan for Work Health and Safety requires Council, as an exempt employer, to set its own Work Health and Safety objectives in accordance with Return to

Work performance standards for self insurers and to integrate work health and safety into the organisation's strategic management plan.

Council continues to increase workplace efficiency by:

- Maintaining low incident rates
- Assessing and maintaining a high level of safety for employees, contractors and volunteers
- Participating in programs offered to assist Council in the improvement of Council's systems, practices and systems
- Working closely with the Regional Risk Coordinator to improve Council's systems
- Conducting workplace inspections on a regular basis.

### WHS and Risk Committee

Council actively encourages the development of workplace safety through the dedicated efforts of the Work Health Safety and Risk Committee, volunteer representatives, contractors, workers and management to achieve the best policies, procedures and practices for the safety of all employees, contractors and volunteers.

### Objective Appraisal

Under the requirements of the Performance Standards for Self Insurers (PSSI) administered by Return to Work SA, LGAWCS conducted an Objective Appraisal of the District Council of Loxton Waikerie to measure

our conformance against the standards. Based on the outcome of this audit and the subsequent action plans developed and completed the Council achieved a 100% rebate.

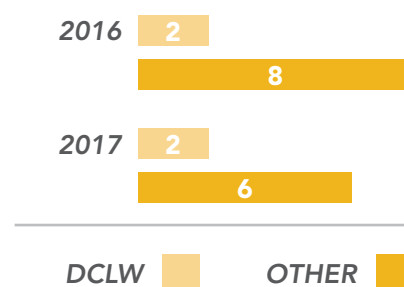
### WHS and Return to Work

Continuous improvement underpin Council's approach to all its activities. The Work Health Safety and Return to Work Plan ensures Council can identify key deficiency areas and measure the success of systematic targets designed to improve performance. Key areas of focus for 2016-17 were:

- WHS and IM Plan Implementation
- Hazard Management
- WHS KPI Action Plan.

Council had no reportable safety incidents in 2016-17.

The following graph shows the number of claims over time against other LGA Members.



# RISK AND WORK, HEALTH AND SAFETY

## RISK MANAGEMENT

### Business Continuity Plan

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

### Training and Development

Council continues to support staff with training to further

develop their skills and knowledge. All new staff are required to participate in a comprehensive work health and safety induction process and corporate induction, to ensure they are aware of Council policies, procedures and systems. In addition, staff are required to attend a number of training and awareness programs applicable to their positions:

- Workplace health and safety
- Due diligence
- ICAC training for Public Officers
- Code of conduct for employees
- Bullying, discrimination and sexual harassment

- Child mandatory reporting.

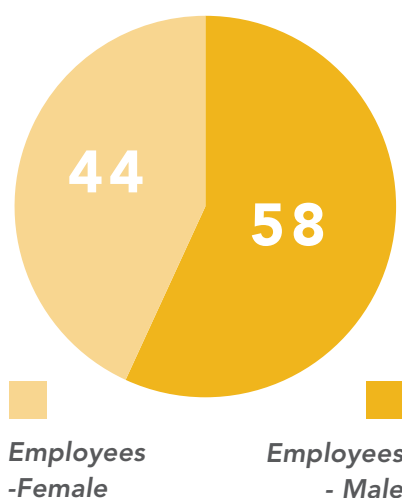
A number of work health and safety training sessions to meet legislation and industry standards were also attended by staff, these included:

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

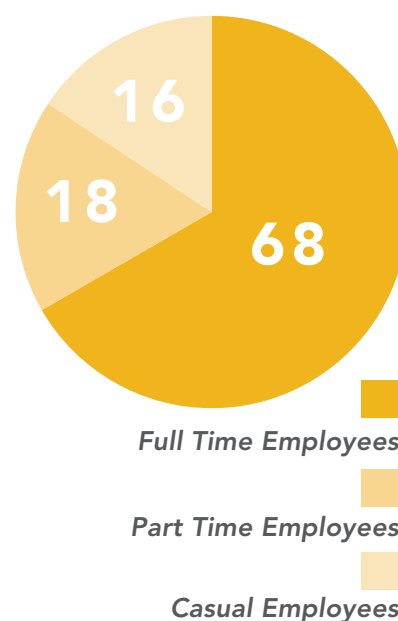
## HUMAN RESOURCE MANAGEMENT

*The District Council of Loxton Waikerie is one of the major employers in the district. At 30 June 2017 Council employed 102 staff (105 including 3 full time vacancies) equalling 86.36 full time equivalent positions (also including the vacancies).*

### STAFF GENDER

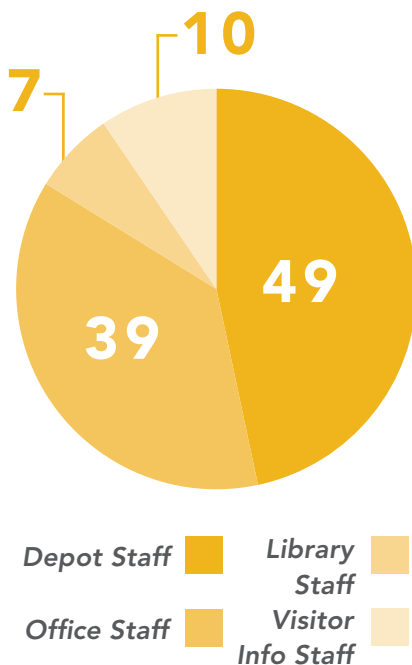


### EMPLOYMENT STATUS



# HUMAN RESOURCE MANAGEMENT

## DUTIES OF STAFF



The average age of our employees is between 35 and 64 with most employees being in the 40 to 59 range. Industrially, Council staff are covered by two Enterprise Bargaining Agreements, the AWU EBA No. 10 which remains in place until June 2018 and the ASU EBA No. 9 with which negotiations are ongoing. This agreement is being proposed for a 3 year period which will begin 1 July 2017.

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.

There are a small number of employees employed on individual contracts including 2 trainees employed as part of the Australian Government's Apprenticeships Incentives Scheme. Both are young women studying Certificate III in Business Administration.

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

## EQUAL EMPLOYMENT OPPORTUNITY

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

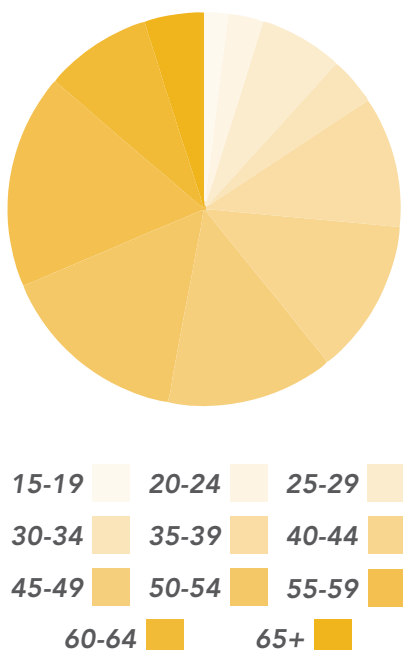
## SIGNIFICANT RETIREMENTS

The following long serving staff retired during the reporting year:

BETTE LANGHAM	24 years
TOM MURCH	34 years
JOHN SCOTT	32 years
MURRAY BAIRD	23 years
MICHAEL COX	31 years
CHRISTINE ROW	24 years

Between them they accrued 168 years service. On behalf of all of us and our community we wish them the very best for the future.

## AVERAGE AGE







# INFRASTRUCTURE STATEMENT

# ROAD CONSTRUCTION AND MAINTENANCE

*The following roads were completed as part of the 2016-17 capital works program:*

## **Unsealed Roads**

- Dog Fence Road (maintenance)
- Bruce Road
- Taplan Road
- Aunger Road
- Bakara Well Road
- Kanni Road
- Micke Road
- Paschke Road
- New Well Centre Road
- Hartwig Road
- Thompson Road
- Enduro Road



## **Sealed Roads**

- Gray Road
- Milich Road

## **Reseals**

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



# PARKS AND GARDENS

## ***Our Hub Our Pride East Terrace Revitalisation***

In 2016-17 Council continued the next stage of the Our Hub Our Pride East Terrace Revitalisation project with a new septic tank installed at the Public Toilets and paving work completed around the toilet area. Council spent \$107,822 in 2016-17 to complete this work, refurbish the water fountain and to design the bus bay to meet traffic management and Australian Standard Requirements.



# WAIKERIE CBD REVITALISATION PROJECT

*In 2016-17 Council was successful in receiving \$25,000 in funding through the Places for People grant to develop concept plans for the Waikerie CBD Revitalisation project.*

Together with assistance from the members of the Waikerie CBD Revitalisation Working Group, Council developed concept plans and identified a number of key project objectives.

Key objectives of the project were to develop an agreed framework and masterplan for the revitalisation of the main shopping district within Waikerie to facilitate:

- enhanced ability for people to be retained in the precinct through the provision of people focused public infrastructure, plantings and art
- improved visual amenity of the area
- a distinct and greater pedestrian bias to create connections within the CBD and key town assets such as the Riverfront, Australia Post, Hospital, Library, etc
- create meeting places/spaces for people. Reduce traffic within the precinct through identification of areas for nearby connected parking
- create a precinct that is safer and better access for young, old and mobility impaired using different transport modes like walking, bikes, wheel chairs and prams.
- the ability to transform the precinct to conduct festivals and events



- increase pride and optimism within the trader and local communities through physical change to the CBD environment.

In June 2017 Council was successful in obtaining \$600,000 in grant funding that will be used in the next financial year to begin construction of stage 1 of the Waikerie CBD Revitalisation Project.

## FEDERATION PARK



### Federation Park

In 2016-17 Council spent \$6,300 to improve the appearance and overall usability of Federation Park. The main aspect of the project included a considerable amount of landscaping but also a new irrigation system, footpaths and construction of a gabion retaining walls.

# LOXTON RECREATION GROUNDS COMMITTEE



## LOXTON TOWN BEAUTIFICATION PLAN 2015-2020

An initiative of the  
Loxton Recreation  
Grounds Committee



Council together with the Loxton Recreation Grounds Committee developed the 2015-2020 Loxton Town Beautification Plan. The objectives of the plan are to:

1. Focus on walking, nature and cycling trails, such as the 'Heritage Walk' as a central, on-going theme unifying the river and northern mallee, with East Terrace's development being the final link.
2. Long term vegetation management and planting strategies, including street trees.
3. Focus on water saving and drought management measures.
4. Encourage and foster the continued history of community involvement in the presentation of Loxton, including but not limited to the involvement of schools and other community based organisations in the development and ongoing management of identified areas.
5. Preparation and review of strategies to enhance the visual appearance of all entrances to Loxton.
6. Complement current major projects such as: Loxton Riverfront Development, East Terrace Revitalisation, Pioneer Park Playground, Loxton Sporting Precinct Masterplan and Mill Corner Upgrade.

## PLAYGROUNDS

### *Loxton Pioneer Playground*

Council spent \$101,000 on installing a new toilet block and septic tank at the Loxton Pioneer Playground. Once again the Pioneer Playground Working Group was heavily involved in the planning of the work which has improved what is already a fantastic playground for our community.

The members of the Pioneer Playground Working Group have continued to put in a great deal of time and effort into researching and planning the next stage of the project which they are hoping to complete in the next 12 months. Council would like to thank the Working Group for its hard work and dedication to this project.



# ASSET MANAGEMENT PLAN

## **West Road Stormwater Project**

Council has addressed the continuous issue of flooding on West Road, Waikerie due to a lack of stormwater infrastructure. As part of the upgrade Council removed the existing stormwater grate at the intersection of West Road and Stanley Street, installed new pipework, junction and side entry pits and new heavy duty stormwater grids. Council has seen immediate results with the infrastructure now adequate to manage the high level of stormwater run off.



## **Community Waste Water Management Scheme (CWMS) Audit**

Council is responsible for the management of its CWMS scheme and associated operations including septic tank effluent collection and transportation from residents in town to treatment facilities. The Asset Management Plan identified that the waste water

and effluent pipe work in the townships of Loxton and Waikerie have deteriorated to a point where Council was experiencing failures in the system.

In 2016-17 Council decided to invest in surveying the entire CWMS infrastructure to establish an accurate condition profile. Plumbing and Pipeline Solutions has completed an audit on 75%

of the CWMS assets in Waikerie and in the 2017-18 financial year will complete the balance and commence in Loxton.





# ENVIRONMENT STATEMENT

# ENVIRONMENTAL HEALTH

## FOOD SAFETY

In the 2016-17 financial year Council maintained its responsibilities under the Food Act, 2011 by:

- undertaking regular inspections of food businesses
- inspecting food stalls at special events
- processing applications for temporary food premises
- providing information to new food businesses and

- assisting with food related enquiries.

## FOOD INSPECTIONS

Council focused on risk classifying food businesses under the new SA Food Business Risk Classification system developed by SA Health. This new risk classification ranks food businesses from Priority 1 (P1) to Priority 4 (P4) based on the potential risk to health of food products sold. P1 is ranked as the highest risk and P4 as

the lowest. Types of P1 food businesses include restaurants, cafes and caterers that prepare and sell ready to eat foods whilst P4 businesses include chemists and newsagents that sell prepackaged low risk foods. Of the 247 food businesses registered within the Council area, 101 were risk classified. This process involved an assessment with the proprietor or manager of a food business at their premises.

The following inspections were undertaken for newly classified food businesses in the 2016-17 financial year:

RISK CLASSIFICATION	P1	P2	P3	P4	TOTAL
No. of Risk Classified Businesses	29	32	28	12	101
No. of Routine Inspections Conducted	26	28	19	12	85
No. of Follow Up Inspections Conducted	6	2	0	0	8
No. of Inspections Resulting from Complaints	0	0	0	0	0

## FOOD AUDITS

The Food Act 2011 requires food businesses that service vulnerable populations to have a Food Safety Program and are subject to an audit in order to verify compliance with Food Safety Standards. The Council has seven premises that service vulnerable populations including five that are classified as aged care facilities and two childcare centres. These premises are independently audited by a qualified and accredited food auditor from SA Health or Local Government.

### Public Health and Safety Promotion

Council continued to deliver public and environmental health services through a range of activities including compliance, routine inspections, investigation of complaints and health promotion.

### Mosquito Control

The monitoring of mosquitoes continued in 2016-17 by the University of South Australia (SA) at five sites in the Council area. Chemical control was applied by Council staff and

the University where mosquito breeding was identified. Council provided advice to residents regarding control of mosquitoes around the home and personal protection when complaints were received.

On-going concerns regarding midges were raised by residents, in particular those surrounding the Thiele's Flat floodplain. Council engaged the services of the University of SA to monitor midge species and identify potential breeding sites in the Thiele's Flat floodplain area. This work continues into the 2017-18 financial year.



# ENVIRONMENTAL HEALTH

## HIGH RISK MANUFACTURED WATER SYSTEMS

TYPE OF REGISTERED SYSTEM	COOLING WATER SYSTEMS	WARMING WATER SYSTEMS	TOTAL
No. of Systems on Council's Register	24	6	30
No. of Systems Inspected for Compliance by an Independent Assessor	22	6	28
No. of Additional Inspections due to Complaints and Disease Investigations	0	1	1

## PUBLIC POOL INSPECTIONS

TYPE OF PUBLIC POOL	SWIMMING	SPA	TOTAL
No. of known Public Pools and Spas	9	0	9
No. of Pools Inspected	9	0	9

## ONSITE WASTEWATER DISPOSAL SYSTEMS

No. of Applications Received	82
No. of Applications Approved	76
No. of Applications Refused	0
No. of Applications Requiring Further Info/Depending	6
No. of Inspections Undertaken by an Authorised Officer in Relation to Wastewater Works Approvals	36

# ENVIRONMENTAL HEALTH

## COMPLAINTS AND OFFENSIVE ACTIVITIES

During the reporting period a number of public health complaints and concerns were received and investigated by Council in the following areas:

TYPE OF COMPLAINT	NO. RECEIVED
Accommodation Standards	1
Air Pollution / Odours / Air quality / Dust	2
Combustion Heaters / Wood Heater Smoke	1
Discharge of Wastes / Waste Control / Refuse Storage and/or Disposal	1
Mosquitoes	1
Noise	3
Rats or Mice	1
Septic Tanks / Aerobic Servicing / Failing Onsite System	4

## PLANNING

*Development Plan assessment involves the assessment of applications against the relevant development control provisions contained within Council's Development Plan to determine the appropriateness or otherwise of a development and land use upon a particular site.*

The majority of applications processed by Council under the Development Act for the reporting period were 'consent'

applications which do not involve public notification and are dealt with by Council staff using delegated authority granted to them by Council.

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

During 2016-17, there were 13 Category 2 development applications assessed, 8 Category 3 developments assessed and approved and 5 non-complying land division

applications processed, 2 of these were approved by the Development Assessment Commission (DAC) and concurrence given by RRDAP and 3 approved by Riverland Regional Development Assessment Panel (RRDAP) and concurrence given by DAC.

### **Riverland Regional Development Assessment Panel**

RRDAP is charged with the responsibility of considering development applications on behalf of Council in circumstances where the nature of development is deemed non-complying or where a particular

# PLANNING

proposal generates significant public interest through the public notification process. The Panel also deals with the majority of Council's own applications. Such proposals are usually outside of the staff's delegated authority. During the 2016-17 year the Panel met on 7 occasions and considered 9 Loxton Waikerie development applications out of a total of 16 for the three Councils compared with 6 (total 14) for the previous financial year.

The Panel is chaired by Independent Member, Mr Bruce Ballantyne, and consists of independent members Messrs G.D. Parsons, J.B. McVicar and Ms Julie Lewis and Council representatives Messrs M Zeppel (Loxton Waikerie), M Chown (Renmark Paringa) and Mrs R.L. Centofanti (Berri Barmera). The Panel has operated extremely well during this its fourth consecutive two year term and, where deemed appropriate, the Panel has sought to bring to Council's attention issues of planning policy reform for Council's Strategic Planning and Development Policy Committee for consideration.

The administration and responsibility of compiling agendas, minutes and holding the meetings is shared between the three Riverland Councils. Panel meetings are scheduled for the second Thursday of the month and begin at 1.30pm in the offices of the responsible Council. Berri Barmera had the responsibility in 2016 and Loxton Waikerie in 2017.

Environment Resources and Development Court Appeal Proceedings

As provided for by legislation, should a person be aggrieved by a decision of Council with respect to their development application, or whom act as third parties with respect to representations submitted during the public notification period, appeals may be lodged with the Environment, Resources and Development Court.

The department is pleased to report that no appeals were made to the Court during the reporting period.

## ***Strategic Planning and Development***

Council is required to have a Strategic Planning and Development Policy Committee to provide advice and to assist Council in undertaking strategic planning and development policies.

In line with the Strategic Directions Report, approved by the Minister in 2014 the Committee recommended to Council and Council approved the Statement of Intent for the Minor Amendments Development Plan Amendment and the Moorook Township Development Plan Amendment. Both Statement of Intents were approved by the Minister and went on public display in May 2016. Following the public display period, both amendments were adopted by Council and sent to the Minister for approval.

The Minor Amendments DPA was approved and gazetted by the Minister on 16 February 2017 and the Moorook Township DPA on 19 April 2017.

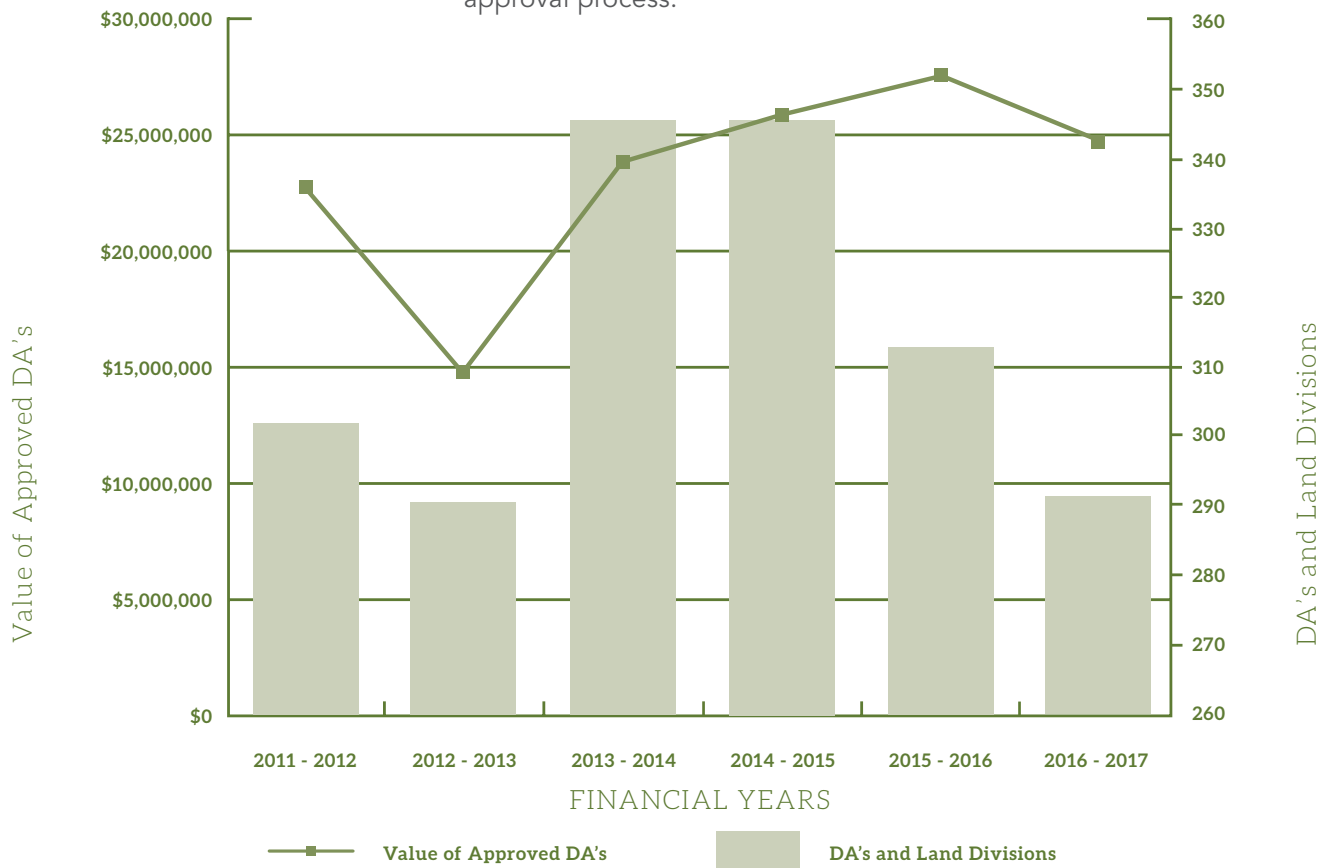
The Minor Amendments DPA amended some minor policy anomalies and zoning considerations. The Moorook Township Amendment added to the Township Zone.

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

# DEVELOPMENT APPROVALS

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

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



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

# DEVELOPMENT APPROVALS

DEVELOPMENT APPROVALS								
Month	New Dwellings	Dwelling Extensions	Commercial/ Industrial	Commercial/ Industrial Ext.	Garages etc	Land Divisions	Septics	Development Cost \$
Jul-16	3	1	3		12		6	1,767,087
Aug-16	3				19	1	7	1,511,027
Sep-16	5	2	2	1	11	2	4	2,576,903
Oct-16	4	1	4	1	20	4	7	2,098,322
Nov-16	5	4	4		8	4	5	1,824,503
Dec-16	6	2	2		16	1	5	1,867,976
Jan-17	3				15	1	6	1,039,486
Feb-17	4		2	2	15	1	6	3,492,439
Mar-17	5		2		4		10	1,233,519
Apr-17	5	2	6	2	19		6	2,700,629
May-17	11	1	2	1	14	5	4	3,552,101
Jun-17	2	2	1	2	11	1	10	834,001
<b>TOTAL</b>	<b>56</b>	<b>15</b>	<b>28</b>	<b>9</b>	<b>164</b>	<b>20</b>	<b>76</b>	<b>24,497,993</b>

## 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 Development Approval 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

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*Local government plays an important role in protecting the ongoing safety of building occupiers and users through the provisions of the Development Act 1993 and is required to have a Building Fire Safety Committee.*

A Regional Building Fire Safety Committee was formed and has operated for the three Riverland Councils for the past 8 years. 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 the Development Act 1993 s71 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, whether they are residents or workers who use them regularly.

The committee meets on a quarterly basis with the purpose to undertake inspections of commercial or accommodation premises to determine the adequacy of fire safety for occupants. The committee assesses items such as fire safety equipment (extinguishers, hose reels etc), exits (suitable door hardware allowing a person to escape without requiring keys), exits (suitable number,

location and path of travel to exits), smoke alarms and smoke detectors.

From the inspections the committee forwards a list of items to the owner that requires rectification and requests a response that details a timeframe or program for when the works are likely to be completed. The committee is conscious that current budgets may not allow for completion of work immediately and allows that work may be scheduled and completed in stages to assist with financial concerns.

The committee continues to inspect a number of premises including industry and large businesses. It is pleasing to note that compliance is beginning to be achieved.

## WASTE MANAGEMENT

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In the reporting year Council collected a total of 2,341 tonnes of waste: 794 tonnes of recyclables and 654 tonnes of green waste in its kerbside waste collection service. A total of 384 tonnes of waste was removed from the Loxton, Waikerie and Moorook Transfer Stations.

There was a total of 4,174 tonnes of waste received at RRF Monash with a diversion from landfill of 34.7%.



# COMMUNITY STATEMENT



# 2016-17 COMMUNITY EVENTS, FESTIVALS AND PARTNERSHIPS

*Council continues to support new and existing events and festivals through the provision of financial assistance, event management and the active promotion of Loxton Waikerie to event organisers.*

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

TIME	ORGANISATION	MONETARY	OUTCOMES
Jul 2016	Loxcare Partnership	\$5,370	Formalised a Memorandum of Understanding for the "Agent and Access Point Program" between Loxcare Inc and Council.
	Loxton School Chaplaincy	\$3,000	Support was allocated to resourcing, educating and training of the pastoral care workers at the Loxton High School, Loxton Primary School, Loxton North Primary School, Kingston Primary School and Moorook Primary School.
	Waikerie School Chaplaincy	\$3,000	Support was allocated to resourcing, educating and training of the pastoral care workers at the Waikerie High School, Waikerie Primary School and Ramco Primary School.
	Loxton Mens Shed Partnership	\$4,000	Formalised a Memorandum of Understanding between Council and the Men's Shed on a range of projects to benefit Loxton.
	Waikerie Mens Shed Partnership	\$4,000	Formalised a Memorandum of Understanding between Council and the Men's Shed on a range of projects to benefit Waikerie.
	Riverland Youth Theatre	\$5,000	Supported programs which engage youth throughout the Riverland region in arts.
	Riverland Brass Band	\$1,000	Supported the group to mentor young people to play/practice instruments and included scheduled performances within our region.
	Foodbank Sponsorship	\$5,000	Supported annual amount to provide relief food services across the Riverland.
	Community Cancer Vehicle	\$10,000	Supported an annual contribution to the Riverland Community Transport Scheme.
	Waikerie Enduro	\$4,388	Supported track restoration after the Australian/South Australian Off Road Championships.
	Volunteer Management	\$3,400	Appreciation event for all the residents who volunteer their time for community and council coordinated programs.  Administration associated with Council volunteer programs include the Loxton Historical Village, the Loxton Visitor Information Centre, The Pines Historic House and Garden, Loxton Christmas Lights, the Catch Centre and Libraries in Loxton and Waikerie and the Waikerie works depot.
	Riverland Vintage and Classic Car Club	\$360	Supported Loxton based event

# 2016-17 COMMUNITY EVENTS, FESTIVALS AND PARTNERSHIPS

TIME	ORGANISATION	MONETARY	OUTCOMES
Jul 2016	Maggea Services Men and Women	\$600	Supported various RSL historical plaques.
	Community Donations	\$2,405	Supported various high schools and primary school presentation awards; Apprentice of the Year event; Loxton Christmas display; SA Regional Awards; and the Riverland Primary School Music Festival.
	Waikerie Historical Plaques	\$3,000	Supported the Waikerie District Community Committee in locating historical plaques around the district of Waikerie.
	NAIDOC Celebrations	N/A	Loxton and Waikerie flag raising ceremonies were held to acknowledge the Aboriginal and Torres Strait Islander history, culture and achievements and was an opportunity to recognise the contributions that Indigenous Australians make to our country and our society.
Aug 2016	Arts on Terrace	\$7,525	Supported Loxton arts focused community event celebrated in SALA month to create an increased economic impact for local businesses.
Oct 2016	Waikerie's Santa's Cave	\$12,740	Supported the magical experience of the event in the Waikerie Institute by contributing to a hire fee waiver.
	Loxton Show	\$6,012	Supported a team of 200 Loxton Show volunteers to present the 96th Annual Loxton Show.
	Waikerie Flower Show	\$1,125	Supported the Waikerie Flower Show event in the Waikerie Institute by contributing to a hire fee waiver.
	Riverland Wine and Food Festival	\$2,000	Sponsored the festival courtesy bus service.
Sep 2016	Youth Sports and Cultural Sponsorships	\$2,000	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 and cultural endeavours.
Nov 2016	Moorook Riverstock Music Festival	\$15,000	Supported Riverstock to engage over twenty bands and ensembles over a three-day festival performing non-stop over two stages.
	Loxton Lights Up Festival	\$10,000	Supported the Loxton District Chamber of Commerce to host the Loxton Light Up Day.
	Waikerie Christmas Pageant	\$8,250	Supported the Waikerie Lions Club to host the Waikerie Christmas Pageant.
Dec 2016	Loxton Christmas Carols	N/A	Supported the Loxton Carols with road closures as an event included within the Loxton Lights Up Festivals activities.
	Waikerie Christmas Carols	\$1,500	Supported the event by way of printing and infrastructure services
	Christmas Party for Special Children	\$220	

# 2016-17 COMMUNITY EVENTS, FESTIVALS AND PARTNERSHIPS

TIME	ORGANISATION	MONETARY	OUTCOMES
Jan 2017	Loxton Australia Day Celebrations	\$6,487	Supported community event held to acknowledge the citizen awards and celebrate Australia Day as a community.
	Kingston On Murray Australia Day Celebrations	\$750	Australia Day community event held to celebrate Australia Day as a community.
	Waikerie Australia Day Celebrations	\$7,500	Australia Day community event held to acknowledge the citizen awards and celebrate Australia Day as a community.
Feb 2017	Loxton's Nippy's Gift	\$4,028	The 16th annual Nippy's Loxton Gift held on Saturday 25 February 2017.
	Loxton Mardi Gras	\$3,512	Supported Loxton celebrating the 60th Mardi Gras with money raised going towards community projects.
	KOM Walking and bike trial	\$5,000	Supported a walking and bike trial at the Kingston on Murray riverfront
	Riverland West Fisherama	\$5,000	Supported a walking and bike trial at the Kingston on Murray riverfront
Apr 2017	Riverland Rock n Roll Festival	\$3,000	Council supported the Festival by purchasing a storage container to store the 20m x 20m dance floor and other festival items.
May 2017	Loxton Pedal Prix	\$31,000	Supported Round One, 2017 UniSA Australian HPV Super Series around a street circuit in Loxton on Sunday 7 May 2017.
	True Grit	\$4,000	Supported the event for waste management services.
	Loxton's History Sure Ain't Boring	\$600	History month event has shown to be a real favourite with the locals the 2015 event reported in making a profit of \$1037 from the event from entry, DVD and CD sales.
	Loxton and Waikerie Neighbourhood Watch Partnerships	N/A	Supported both committees with assistance in photocopying their quarterly newsletters

Council has also supported other groups undertake activities with inkind supporting including Santa's Cave and the Waikerie Flower Show



# LIBRARY SERVICE

*2016-17 has proven to be another exciting year in our libraries as we continue to provide loanable resources, support learning and literacy and provide events and programs to support community members.*

Our libraries remain a highly utilized service of Council having 85,046 visits within the population of 11,462 equating to 7.4 visits per capita. A total of 88,557 items were loaned from the library collections during the year. As part of the 'one card' statewide network our libraries are experiencing many visitors using their services and collections.

There were 301 events organised and implemented through the year with a total of 4,863 people attending. Events included story and craft programs during the school holidays, school and pre-school visits, author events, book groups and reading and literacy events.

During the year each library had some maintenance and improvements occur. The Waikerie Library had some new lighting, staff noticeboard and a bench for the storage of courier tubs installed. The Loxton Library had an air-conditioner replaced and painting and plastering of the toilets and external painting to the eaves and gutters.

## Staff

Libraries are staffed with 4.4 FTE with both libraries experiencing staff changes due to Kim Schiller returning from maternity leave at Loxton in October and the retirement of the Library Manager at Waikerie in early April. Michael Cox had been the Library Manager for 31 years and has had invaluable input and commitment to the library during that time. The inception of technology into daily library routines and replacement of the typed card catalogue to the current 24/7 online catalogue indicating some of the changes occurring during Michael's career. Approximately 40 people from across the district helped celebrate the retirement at a morning tea held at the Waikerie Civic Centre giving people an opportunity to congratulate and thank Michael for his dedication, energy and passion he brought to the library and community.



*L to R: Katrina Webber, Michael Cox and Dianne Taylor at Michael's retirement morning tea in April.*

Michael's retirement has seen Scott Perry employed as a Library Officer, Dianne Taylor taking on extra hours and long term Waikerie Library staff member Katrina Webber appointed Coordinator of the

Waikerie Library with support from Karen Rubarth who has taken on the role of Library Manager of both libraries. This trial restructure of library services creates the opportunity to improve consistency and efficiencies across the service and will be reviewed after 6 months.

## PUBLIC LIBRARY SERVICES

### Library Building Audit

Both libraries participated in a building audit initiated by Public Library Services (PLS) which aims to provide a detailed roadmap of what each library requires to service the community in their respective council area. The results of this audit are still to be advised but will have input into the strategic direction of the library service.

### Technology

There has been change in technological tools for staff to order and process collection items, track funding and reporting of the library management system. Library staff have participated in training for these programs throughout the year.

### Little Bang Program

The Little Bang program which incorporates science, technology, education and mathematics (STEM) is an interactive pre-school learning program that has identified libraries as a key place to deliver this experience to children. Little Bang provided the

# LIBRARY SERVICE

opportunity for free training and resources valued at \$2,200 to all public libraries. This offer was accepted by the Loxton Library with staff member Kylie Smith undertaking the training. When the equipment is received later this year staff will integrate this creative learning into identified children's programs.

## Digital Literacy Pilot

The Riverland area has been identified as having low digital literacy skills in our senior community members and has been offered to be part of a Digital Literacy Pilot for South Australia over a six month period. A partnership between the State Government, Telstra and Public Library Services has provided funding of \$6,160 for each of the five libraries in Berri, Barmera, Loxton, Waikerie and Renmark. Paringa councils to deliver free Tech Savvy Seniors sessions in the Riverland. The program aims to encourage more seniors to embrace technology and improve their literacy skills.

## Library Promotional Opportunities

Libraries provide an inviting space to showcase and promote community led exhibitions, displays and promotions. During August the Loxton Library partnered with the Loxton Chamber of Commerce to promote South Australian Living Artists (SALA) by exhibiting artwork created by year seven students from the Loxton Lutheran School. The artwork

was of great interest to people using the library.

Cherie Walkington on behalf of Cancer SA organised a display at the Loxton Library for the Relay for Life event held at Berri in October each year which raises funds for cancer patients.

The Council in partnership with the ANZAC Centenary Coordination Unit hosted a Cheer Up Hut Re-creation at the Masonic Lodge over three days. The library was involved with this project by supplying display items and coordinating library members to make violets for the violet wall display which commemorated the significance of violets raising funds for the casualties of war. As part of the ANZAC Centenary commemoration during History Month the Loxton Library hosted the Bravest of the Brave exhibition which was loaned from Veterans SA. This travelling exhibition told the moving stories of eight South Australians awarded the Victoria Cross in the First World War.

Loxton Library was the venue for a Pop Up Cinema organised by the Loxton Chamber of Commerce during the



The Bravest of the Brave display in the Loxton Library.



One of the children dressed for Christmas Light Up Day after completing the Christmas penguin activity at the Loxton Library.

late-night shopping night preceding Christmas. The movie shown was 'Arthur Christmas' which was enjoyed by children sitting on the library bean bags eating pop corn. Then on the Saturday of Light Up Day the library had a Christmas story and craft activity which was enjoyed by thirty children.



The Cheer Up Hut re-created at the Masonic Lodge in Loxton as part of the ANZAC Centenary.





# LIBRARY SERVICE

## PROGRAMS

### Author Visit

During November both libraries were fortunate to have Harlequin Publishers promote and organise South Australian rural romance author Tricia Stringer to visit and launch her new book 'A Chance of Stormy Weather'. Tricia spoke about her writing career, engaging attendees with her insight into living on the land with her relaxed and down to

earth manner. At the conclusion of her talk the audience had the opportunity to purchase signed copies of her novels. This was followed by a morning tea at Waikerie Library and an afternoon tea at the Loxton Library with both events being enjoyed by some very keen attendees.



Rural romance author Tricia Stringer at the book launch hosted at the Waikerie Library

### Children's Book Week

Children's Book Week is celebrated by teachers and librarians throughout Australia each year and our libraries promoted the importance of reading with planned activities developed on this year's theme Australia! Story Country. Staff had children from the pre-schools and local schools attend the library for sessions and visited child care centres and some schools that were unable to visit the library. A total of 416 children participated in these sessions.



A class from the Loxton Lutheran School dressed as their favourite book character listened to the story 'Piranhas Don't Eat Bananas' written by Aaron Blabey and are displaying their patty pan piranhas that they made.



'The Cow Tripped Over the Moon' written by Tony Wilson was enjoyed by a class visiting from the Loxton Primary School who are holding their paper plate moons with a cow jumping over it that they made.

# LIBRARY SERVICE

## 8+ Holiday Programs

Loxton Library continues to hold a session for older children during each of the school holidays where a more intensive craft is undertaken in a one hour session.



8+ Holiday Programs - Brightly decorated birdfeeder houses were made in the July program by 14 children.



Children with their 'Go Crazy' monsters made during the April program.



A participant at the Loxton Library with their decorated fairy craft after the reading of 'Quick as a Wink Fairy Pink' by Lesley Gibbes.



Children at the Waikerie Library with their completed spiders made during the 'Creep Crawlies' holiday program held in October.

## Children's Holiday Program

Each school holidays both libraries hold story and craft activities for children giving them the opportunity to listen to a story, make a craft to take home and borrow books at the library. These free interactive programs attracted 648 children.

## Weekly Programs

Weekly programs for pre-school aged children that aim to introduce children to the world of books and reading are available at both libraries and were attended by 1,143 children who were accompanied by 703 caregivers.

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

It's Storytime is a weekly program held at the Waikerie Library where children participated in finger/action rhymes, listened to stories and had fun making simple craft.



A group of Rhyme Time participants at the library.



An OSHC participant with their completed sun during a visit to the Waikerie Library.



# LIBRARY SERVICE

## 1001 Books Before School – New Program

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

Staff at the Loxton library instigated this program at the end of March and promoted it within the Rhyme Time sessions where it was quickly picked up by parents and caregivers. A chart with the child's name is on display in the children's area where participants are encouraged to add a sticker for every 100 books that they read which is also recorded in a booklet. It has been so popular that there are already 46 children reading and recording their books.

## NAIDOC Week

The theme for NAIDOC week this year was 'Songlines: a living narrative of our nation' which was integrated into the Rhyme Time sessions at the Loxton Public Library with Dreamtime stories being read to the children followed by dot painting activities each day.



*Rhyme Time children working on their dot paintings at the library.*

## National Simultaneous Storytime

Every year a picture book, written and illustrated by an Australian author and illustrator is read simultaneously in libraries, schools, pre-schools, childcare centres, family homes, bookshops and many other places around the country. The aim of this program is to encourage more young people to read and enjoy books. This year the book 'The Cow Tripped Over the Moon' by Tony Wilson was read to 31 Rhyme Time participants and 2 school classes at the Loxton Library.



*Violet with her mum receiving her 1001 Books Before School recording book from Library Manager, Karen Rubarth.*



*Rhyme Time participants wearing their decorated cow headbands.*



# LIBRARY SERVICE

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*James presenting Amity with her Summer Reading Club certificate.*

## **Summer Reading Club**

Each year both libraries participate in the Summer Reading Club which has a national presence in libraries all over Australia during the school holidays in December and January. Children register and record their reading and are presented with a certificate at the completion of the challenge. James the Magician visited both libraries at the wrap up parties and entertained with his amazing magic tricks before presenting the certificates to children that had participated. Overall 70 children took part in the Summer Reading Club and read more than 700 books.

## **Library Lover's Day**

Library Lover's Day was celebrated on 14 February. Enticing displays were created at each library to encourage customers to borrow an item. Every adult and child who borrowed on that day was offered a chocolate as a thank you for supporting their local libraries.

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## SERVICES

### **Justice of the Peace Service**

The Waikerie Library provides a Justice of the Peace (JP) service on a daily basis by a staff member for members of the community and tourists to the region. Loxton Library has a JP volunteer their time each week day for 2 hours per day. A total of 2,463 documents have been witnessed and certified within the libraries, providing a vital and accessible service for the community.

### **The River News Review**

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

### **Library Newsletter**

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

### **Photocopying and Faxing**

Libraries provide access to business services for customers to print, photocopy, scan and fax documents with assistance if required. These services are heavily utilised and are a core library service.

### **Computer and Internet Access**

Computers enabling access to the internet and Microsoft

programs are able to be booked at each library with a total of 4,870 people accessing this service.

### **Volunteers**

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

Libraries utilised the services of 23 volunteers during the past year. These volunteers spent an amazing 1,449 hours helping library staff with the following services:

### **The Talking River News**

Volunteers read articles from the local paper on to cassette and micro-disc card for sight impaired people on a weekly basis - Sandra Lambert (editor and reader), Alison Smith,

# LIBRARY SERVICE

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Carmel Wuttke, Hilary Miller, Janine Gaskell, Jill Urlwin, Kaye Quast, Loraine Summers, Lorraine Scrivener, Nan Mackereth and Rosie Reiss.

## **Computer/Technology**

One on one lessons are offered to help people with queries related to computers, internet, iPads, tablets and phones.

Sandra Lambert has been offering this service at Waikerie Library and Jake Rubarth was able to provide this service at the Loxton Library.

## **Home Delivery Service**

Both libraries provide a home delivery service for people who due to illness or disability are unable to visit the library. This service is provided weekly at Loxton Library and fortnightly at Waikerie Library and provides an important link to library services for the people being visited..

The volunteers involved are Ben Cregan, Ed Davey, Erika Davey, Marieanne Rowe (Loxton) and Marilyn Smyth, Michael Cox, Zian Clarke-Humphrey (Waikerie). Volunteer Rosie Reiss also reads local history stories to residents at Karingal Hostel aged care facility.



*Some of the Talking River News team making a recording at the Waikerie Library.*

## **Administration**

Volunteers assist with various administrative tasks. At Waikerie Library Nathan Rogers prepares periodicals for borrowing.

Loxton Library had Thora Rohrlach prepare craft activities for children's programs, Anna Lightowler clean the audio-visual collection, Erika Davey book covering and Helen Smyth and Marieanne Rowe scan local history items.

# 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. New committee membership has recently formed to manage the \$24.42 million (replacement value) facility.

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

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

- Mark Reichelt has been engaged by Council and has recently completed a spider spray throughout the village. Spider spray will be completed every alternate year. Mark is contracted to carry out termite inspections and spider spray for the next 3 years.
- Letterbox Replacement Project in Leatrice Pfitzner Court – all older heritage-style cylindrical letterboxes were replaced with precast letterboxes making it easier for residents to remove the mail
- Completion of works from the 10 year occupancy inspections conducted in 2016 including oven and cooktop replacement, tapware upgrades, patch and paint and flooring replacement
- Gazebos in Peter Jackson Crescent and Leatrice Pfitzner Court have been repainted.
- Riverland High Works has completed its contract to remove the trees. Further discussion will be held to determine the type of trees to be replanted.
- Repair and painting of fascia, gables and decorative woodwork on some units in Leatrice Pfitzner Court and Jan Cass Court was completed.
- A quarterly newsletter is distributed.
- 13 units were refurbished as a result of changeover during the year. This is almost twice as many as the yearly average.



# TOURISM STATEMENT



# TOURISM

## Visitor Information Centres

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

The Loxton VIC is located on the roundabout in Loxton and the Waikerie District Visitor Information Centre commenced operations in the Waikerie Civic Centre on the October long weekend, 2016.

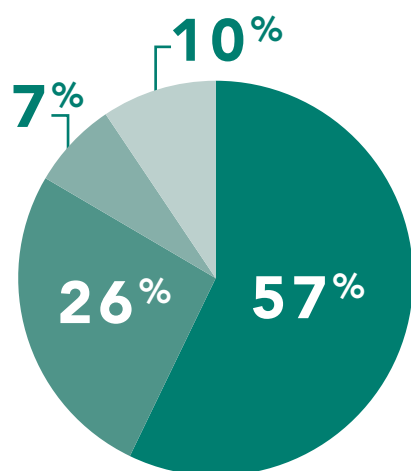


Relationships with South Australian Tourism Commission (SATC) and South Australian Tourism Industry Council (SATIC) provide insights to trends and opportunities for tourism involvement at both a state and regional level.

The Riverland hosted the SA Regional Tourism Summit and SA Accredited VIC Conference from 16-18 May 2017. The new conference format was designed to create an experience that fostered education, networking, innovation and collaboration between tourism industry sectors and to promote the value of accredited VICs to local government and our local tourism industry.

This Summit was delivered in a truly collaborative nature between Riverland Councils, SATC, Destination Riverland and industry partners. The region hosted 87 delegates from every

### WHERE ARE OUR VISITORS FROM?



**Intrastate**  **International**   
**Interstate**  **Unknown** 

### COLLABORATION AND COMMUNICATION

During the year Council reaffirmed its partnership with Destination Riverland which provided regional markets promotion. The Staff continue to collaborate on regional projects with Riverland VICs, Destination Riverland, local businesses, organisations and committees.



# TOURISM

## Visitor Information Centre

region in South Australia, as well as 13 VIP speakers/guest from SATC and SATIC. Post event surveys indicated that 96.5% of delegate expectations were met or exceeded and 94% of delegates indicated they will return to the Riverland or recommend to others to visit based on their experience. Delegates had an average discretionary spend of \$183.57 and stayed an average of 3.24 nights in the region, with an average cost per night of \$153.74. This amounts to an estimate of \$68,168 of accommodation revenue within the region over the week of the event.

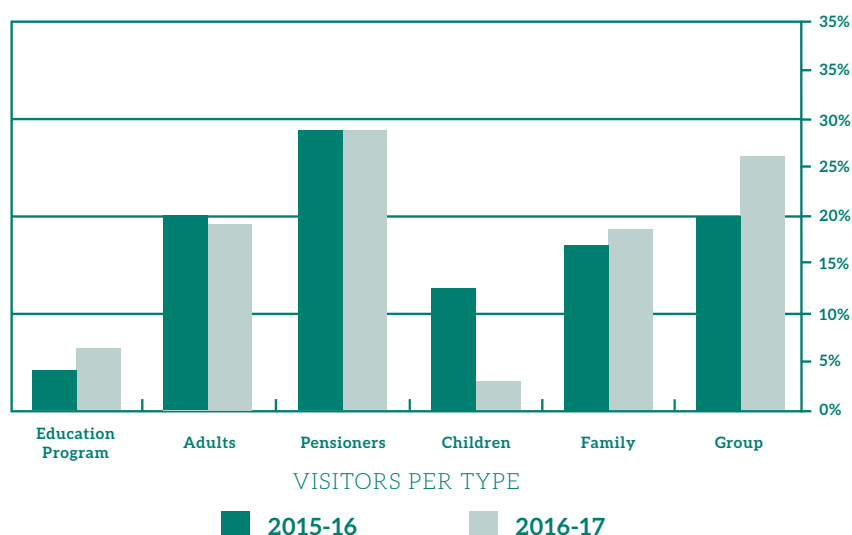
### IN-HOUSE SERVICE REVIEWS

Service reviews began during 2016-17 for a preferred model for the provision of visitor information services in Waikerie and for an option to lease The Village.

### THE VILLAGE

A reduction in trading hours of 18 hours per week was implemented at The Village in 2016-17 in an attempt to lower overhead costs. This resulted in a lower annual visitor numbers compared to 2015-16. When comparing visitors/per day of trade, numbers are unchanged at an average of 17 people per day. Average entry fees per person increased by 10% to \$9.21 while shop sales per person increased by 46% to \$2.53 per person.

YEAR	2015-16	2016-17
Day of trade	363	311
Annual visitors	6220	5288
Visitors/day	17.1	17
OPEN	7 DAYS 10AM TO 4PM	6 DAYS 11AM TO 3PM



The Village, Loxton

# COMPLIANCE STATEMENT





# CONFIDENTIALITY PROVISIONS

## Meetings and Documents

*In accordance with the Local Government Act 1999 s90(1) 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 allows 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 Local Government Act 1999 (the Act), Schedule 4, clause 1(ga) 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 in accordance with section 91(7) of the Act.

Council held twelve (12) ordinary meetings and ten (10) special meetings during 2016-17.

On 14 separate occasions during the course of the Council meetings, Council met in confidence to discuss issues listed below:

Council Meeting Date	Subject	Reasons	Released Under Delegation to the Chief Executive Officer / Expired
15 July 2016	Infrastructure Services Review	Section 90(3)(e) matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person;	Released 18 July 2016
19 August 2016	Performance Review Committee – confidential portion of minutes of a meeting held 9 August 2016	Section 90(3)(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);	Released by the Mayor 13 February 2017
11 October 2016	Chief Executive Officer Performance Review	Section 90(3)(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);	Released by the Mayor 13 February 2017
18 November 2016	Suggested Key Performance Indicators for the Chief Executive Officer	Section 90(3)(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);	Released by the Mayor 13 February 2017

# CONFIDENTIALITY PROVISIONS

## Meetings and Documents

Council Meeting Date	Subject	Reasons	Released Under Delegation to the Chief Executive Officer / Expired
16 December 2016	Performance Review Committee – confidential portion of minutes of a meeting held 14 December 2016	Section 90(3)(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);	Released by the Mayor 13 February 2017
16 December 2016	Report following investigation of complaints under the Code of Conduct for Council Members	Section 90(3)(a) and (h) (a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);  (h) legal advice;	
10 January 2017	Potential development opportunity	Designated Information Gathering – notes Section 90(3)(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;	
7 February 2017	Audit Committee – confidential portion of minutes of meeting held 25 January 2017	Section 90(3)(e) matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person;	
17 February 2017	Services of an animal and inspectorial management company	Section 90(3)(h) and (i) (h) legal advice; (i) information relating to actual litigation, or litigation that the council or council committee believes on reasonable grounds will take place, involving the council or an employee of the council;	

# CONFIDENTIALITY PROVISIONS

## Meetings and Documents

Council Meeting Date	Subject	Reasons	Released Under Delegation to the Chief Executive Officer / Expired
17 February 2017	Advice of a claim made against Council	Section 90(3)(i) information relating to actual litigation, or litigation that the council or council committee believes on reasonable grounds will take place, involving the council or an employee of the council;	22 May 2017
17 February 2017	Development proposal – request for Council assistance	Section 90 (3)(b)(i)(ii) 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;	22 May 2017
17 March 2017	Sale of a property for non payment of rates	Section 90(3)(i) information relating to actual litigation, or litigation that the council or council committee believes on reasonable grounds will take place, involving the council or an employee of the council;	
21 April 2017	Outcome of a Section 270 Review of a Council Decision	Section 90(3)(i) information relating to actual litigation, or litigation that the council or council committee believes on reasonable grounds will take place, involving the council or an employee of the council;	22 May 2017
19 May 2017	Performance Review Committee	Section 90(3)(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)	22 May 2017



# CONFIDENTIALITY PROVISIONS

## Meetings and Documents

### **Review of items held in confidence**

Review of items discussed in confidence is undertaken on a regular basis, as determined by the resolution, and this process has seen 14 items released from confidentially provisions over the course of the year, some

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

### **Confidential motions**

During the course of the financial year Council made a total of 444 resolutions that

were not procedural, ie motions to break for lunch or defer a speaker to a later time during the course of a meeting were not counted within this total, but rather reflect the decisions made by Council. Council resolved to enter into confidence in 3.1 % of instances.

## SUBSIDIARY OF COUNCIL

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

Member councils:

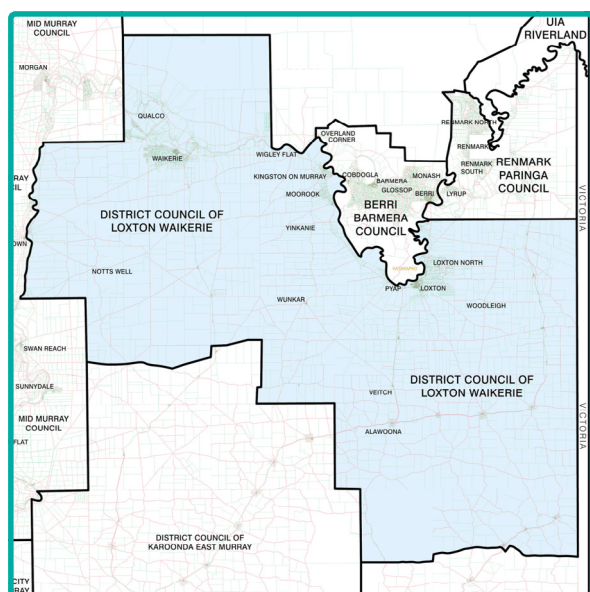
- Berri Barmera Council
- Coorong District Council
- District Council of Karoonda East Murray
- District Council of Loxton Waikerie
- Mid Murray Council
- Renmark Paringa Council

- Rural City of Murray Bridge
- Southern Mallee District Council

The annual report (which includes the audited financial statement) for the MRLGA is located on the association's website (<http://www.lga.sa.gov.au/page.aspx?u=779>)

## REGIONAL MAP

### General Information



Area - 7,957km<sup>2</sup>

Population - 11,487

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

Road Length - 2,235kms

# ELECTOR REPRESENTATION

## Periodical Review

*The Local Government Act 1999 (the Act) 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 at least once in each relevant period as prescribed by regulation.*

The Act requires a "Representation Options Paper" to be prepared which addresses these issues, the paper must examine the advantages and disadvantages of the options available and be released for consultation with the public for at least 6 weeks. Council must then consider all options as well as the submissions received and make in principle decisions regarding a proposed structure. A second period of public consultation is then undertaken and a report prepared for the Electoral Commissioner which takes into account any further submissions received.

Under the provisions of the Act, the next representational review for the District Council

of Loxton Waikerie was required during the period October 2016 - October 2017.

Under the provisions of the Act, Council determined at the special meeting of 14 June 2016 to bring the commencement of the review forward. An options paper was developed and the first round of public consultation commenced in November 2016. Two hundred and seventeen submissions were received during and prior to this consultation and based on a review of those submissions Council determined to prepare a draft Representation Review Report. This report was the subject of further public consultation, which commenced in March 2017.

Council received a further two hundred and twenty two submissions regarding the draft report and following review of those submissions re-affirmed its support for the following composition and structure:

- The principal member of Council be a Mayor elected by the community
- The Council area not be divided into wards (i.e. the existing "no wards" structure be retained)
- The future elected body of Council comprise the Mayor and ten (10) councillors and that
- The existing name of Council be retained.

The Representation Review Report was forwarded to the office of the Electoral Commissioner (June 2017) and Council awaits certification from the Commissioner.

## REPRESENTATION QUOTA

*The total representation quota is the number of electors for each Elected Member: 8,186 Electors are represented by 11 Elected Members (including the Mayor)  
The District Council of Loxton Waikerie's representation quota is 1:744.  
A comparison with some other councils is listed below:*

Council	Elected Members	Electors	Representation
Berri Barmera	9	7,327	814
Copper Coast	11	11,047	1,004
Wattle Range	12	8,530	710
Yorke Peninsula	12	9,194	766

Source: 2015-16  
Representation Quota  
- Local Government  
Association of SA.

# TENDERING ARRANGEMENTS

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

## Use of local goods and services

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

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

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

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

Copies of the District Council of Loxton Waikerie Procurement Policy are available for public inspection at its offices. Copies are also available on Council's website at:

[www.loxtonwaikerie.sa.gov.au](http://www.loxtonwaikerie.sa.gov.au)

# EXTERNAL AUDITORS

Council is required under Local Government Act 1999 s128 to appoint a suitably qualified person as its external auditor. The external auditor reports to Council on the General Purpose and Special Purpose Financial Report prepared annually in accordance with the Act.

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

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

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

Pursuant to the Local Government Act 1999 s128, Council must include in its annual report details of the remuneration paid to its external auditor for work performed during the review year.

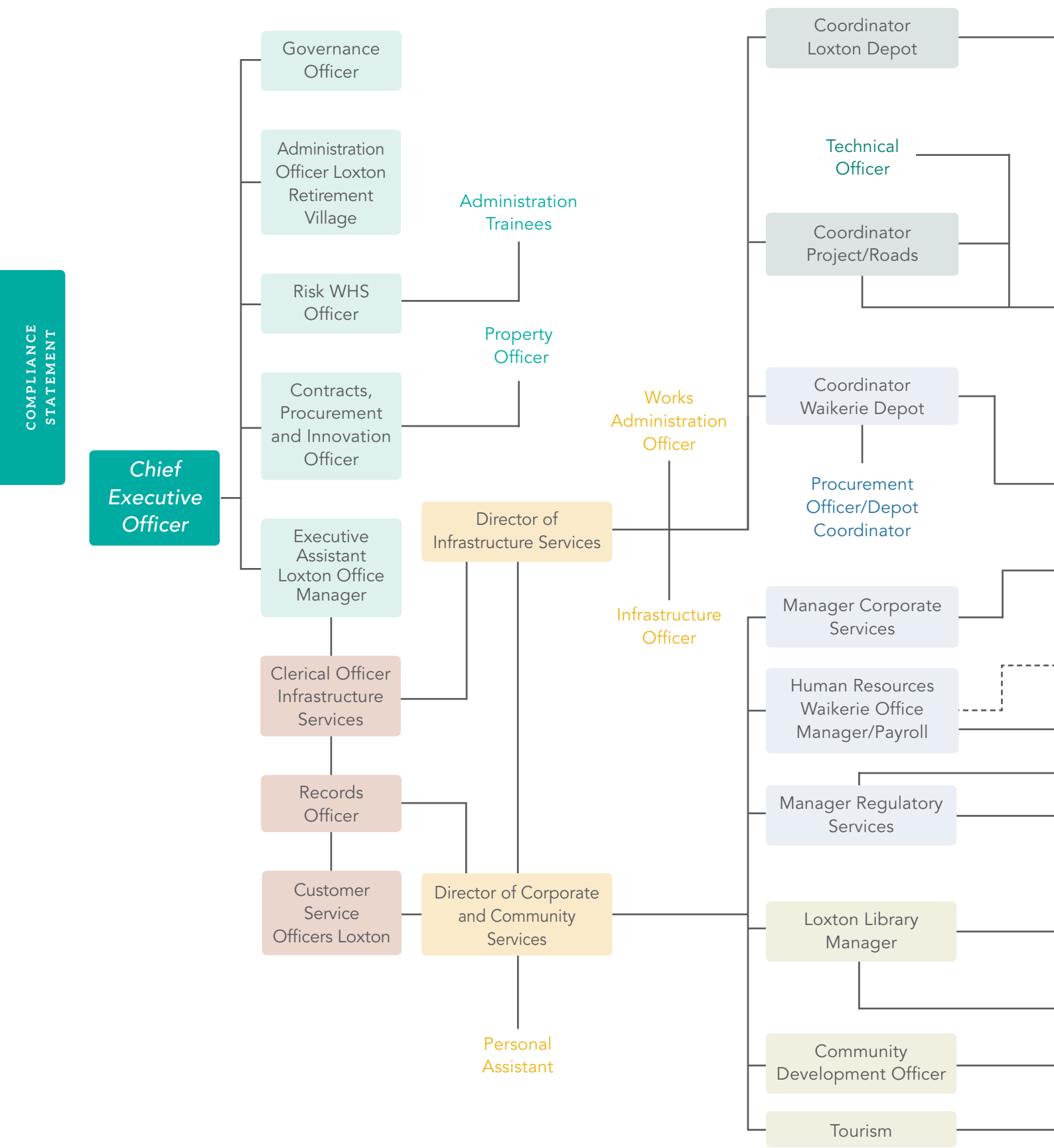
In compliance with section 128(9), Council advises:

- the sum of \$19,330 (Exc GST) was paid for the 2016-17 annual audit of statutory financial records and related specific purpose statements.

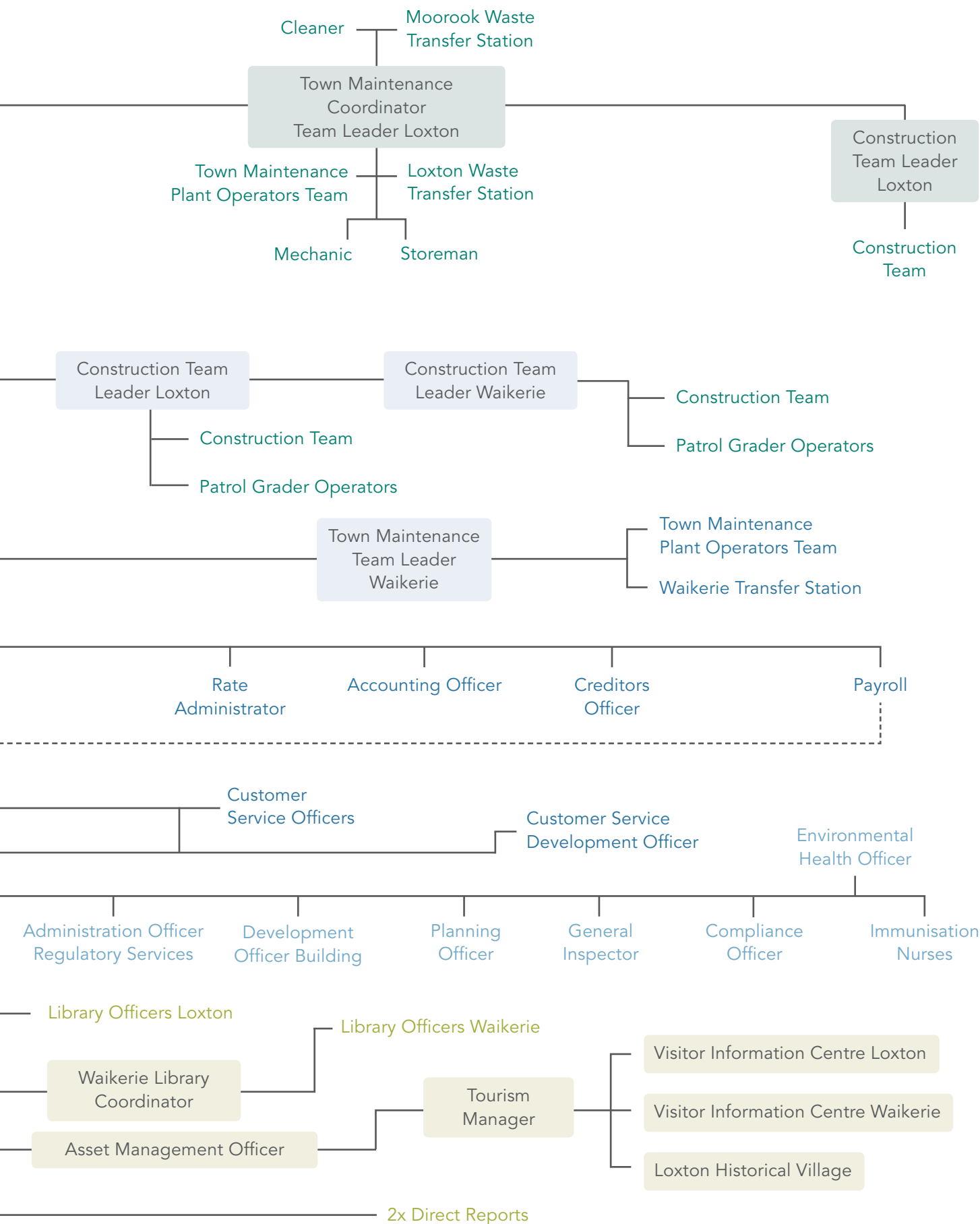
# COMMUNITY LAND MANAGEMENT PLANS

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

# STAFF ORGANISATIONAL CHART







# SENIOR OFFICERS

## Allowances, Bonuses and Benefits

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

### CHIEF EXECUTIVE OFFICER

- Full unrestricted use of motor vehicle - \$10,000.00
- Home telephone reimbursement up to \$1000.00 limit per annum
- Reimbursement of professional fees up to \$400.00
- Mobile telephone and cost of reasonable private calls.

### DIRECTOR INFRASTRUCTURE SERVICES

- Full unrestricted use of motor vehicle - \$10,000.00
- Membership fees and subscriptions as approved by Council
- Mobile telephone and cost of reasonable private calls.

### DIRECTOR CORPORATE AND COMMUNITY SERVICES

- Full unrestricted use of motor vehicle - \$10,000.00
- Membership fees and subscriptions as approved by Chief Executive Officer
- Mobile telephone and cost of reasonable private calls.

# EQUAL EMPLOYMENT OPPORTUNITY

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

The Council accepts that it has a responsibility to create an environment free from discrimination, and to ensure that the principle of merit operates unhindered by regard to irrelevant criteria.

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

# 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.

Five (5) Freedom of Information Applications were received during the reporting period, one (1) being withdrawn due to the potential cost of the search and the remaining four (4) fulfilled.

Pursuant to the Freedom of Information Act 1999 S38(1) a person who is aggrieved by a determination made by the Council is entitled to an internal review of the determination.

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

## INTERNAL REVIEW

### Council Decisions

*Under the Local Government Act 1999 s270 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 both available on Council's website.

Three requests for an Internal Review of a Council Decision were received.

1) The request was refused on the grounds that the decision was not contested; it was managed and resolved as a complaint.

2) It was acknowledged that considerable time delays had been tolerated by Council staff in regard to provision of material to support a development application, an apology was offered to the complainant and system changes noted.

3) The decision to impose a CWMS connection fee was reviewed and the fee was waived.

# REGISTERS, CODES AND POLICIES

## Schedule 4 Compliance Information

*The following list of Mandatory Registers, Codes and Policies is maintained by Council pursuant to the Local Government Act 1999 s131(2)*

### 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

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

### STATUTORY POLICIES

- Procurement Policy
- Prudential Management Policy
- Public Consultation Policy

- Elected Members Allowances and Benefits Policy
- Training and Development Policy for Elected Members
- Road and Street Naming Policy
- Order Making Policy
- Internal Review of Council Decisions (Grievance) 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
- Informal Gathering Policy

### ADDITIONAL REGISTERS

Are maintained and include the following:-

- Assessment Record
- Approval Register
- Asset Register
- Certificate of Title Register
- Common Seal Register
- Confidential Minute Register
- Contracts, Licences and Agreements Register
- Register of Campaign Donation Returns

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

### ADDITIONAL CODES

Of conduct have been adopted by Council and include:-

- Code of Conduct
- Child Safe Environments

### GUIDELINES

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

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

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



# FINANCIAL STATEMENTS



# DISTRICT COUNCIL OF LOXTON WAIKERIE

## General Purpose Financial Reports for the year ended 30 June 2017

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# ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2017


## 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 2017 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



Peter Ackland  
**CHIEF EXECUTIVE OFFICER**



Leon Stasinowsky  
**MAYOR**

Date: 17 November 2017

**DISTRICT COUNCIL OF LOXTON WAIKERIE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
for the year ended 30 June 2017

	Notes	2017 \$'000	2016 \$'000
<b>INCOME</b>			
Rates	2	12,456	11,645
Statutory charges	2	284	284
User charges	2	1,921	2,391
Grants, subsidies and contributions	2	7,780	3,645
Investment income	2	166	185
Reimbursements	2	85	112
Other income	2	1,025	992
<b>Total Income</b>		<b>23,717</b>	<b>19,254</b>
<b>EXPENSES</b>			
Employee costs	3	6,525	6,351
Materials, contracts & other expenses	3	8,161	8,304
Depreciation, amortisation & impairment	3	5,807	6,181
Finance costs	3	48	87
<b>Total Expenses</b>		<b>20,541</b>	<b>20,923</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>3,176</b>	<b>(1,669)</b>
Asset disposal & fair value adjustments	4	(613)	(2,413)
Amounts received specifically for new or upgraded assets	2	604	43
<b>NET SURPLUS / (DEFICIT)</b>		<b>3,167</b>	<b>(4,039)</b>
transferred to Equity Statement			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	2,951	(29,824)
<b>Total Other Comprehensive Income</b>		<b>2,951</b>	<b>(29,824)</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>6,118</b>	<b>(33,863)</b>

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



# DISTRICT COUNCIL OF LOXTON WAIKERIE

## STATEMENT OF FINANCIAL POSITION as at 30 June 2017

	Notes	2017 \$'000	2016 \$'000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5	11,309	8,911
Trade & other receivables	5	3,112	1,534
Inventories	5	79	83
<b>Total Current Assets</b>		<b>14,500</b>	<b>10,528</b>
<b>Non-current Assets</b>			
Financial assets	6	93	116
Infrastructure, property, plant & equipment	7	177,391	176,064
Other non-current assets	6	1,690	425
<b>Total Non-current Assets</b>		<b>179,174</b>	<b>176,605</b>
<b>Total Assets</b>		<b>193,674</b>	<b>187,133</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	8	11,771	11,199
Borrowings	8	58	92
Provisions	8	1,812	1,781
<b>Total Current Liabilities</b>		<b>13,641</b>	<b>13,072</b>
<b>Non-current Liabilities</b>			
Borrowings	8	427	485
Provisions	8	131	219
<b>Total Non-current Liabilities</b>		<b>558</b>	<b>704</b>
<b>Total Liabilities</b>		<b>14,199</b>	<b>13,776</b>
<b>NET ASSETS</b>		<b>179,475</b>	<b>173,357</b>
<b>EQUITY</b>			
Accumulated Surplus		67,491	64,827
Asset Revaluation Reserves	9	108,360	105,409
Other Reserves	9	3,624	3,121
<b>TOTAL EQUITY</b>		<b>179,475</b>	<b>173,357</b>

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 2017

		Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	TOTAL EQUITY
2017	Notes	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period		64,827	105,409	3,121	173,357
Restated opening balance		64,827	105,409	3,121	173,357
<b>Net Surplus / (Deficit) for Year</b>		3,167			3,167
<b>Other Comprehensive Income</b>					
Gain on revaluation of infrastructure, property, plant & equipment			2,951		2,951
Transfers between reserves		(503)		503	-
<b>Balance at end of period</b>		<b>67,491</b>	<b>108,360</b>	<b>3,624</b>	<b>179,475</b>
<b>2016</b>					
Balance at end of previous reporting period		67,890	135,233	2,322	205,445
Restated opening balance		67,890	135,233	2,322	205,445
<b>Net Surplus / (Deficit) for Year</b>		(4,039)			(4,039)
<b>Other Comprehensive Income</b>					
Gain on revaluation of infrastructure, property, plant & equipment			(29,824)		(29,824)
Other equity adjustments - equity accounted Council businesses	17	1,775			1,775
Transfers between reserves		(799)		799	-
<b>Balance at end of period</b>		<b>64,827</b>	<b>105,409</b>	<b>3,121</b>	<b>173,357</b>

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 2017

		2017 \$'000	2016 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	Notes		
<u>Receipts</u>			
Rates - general & other		12,267	11,655
Fees & other charges		299	307
User charges		1,133	2,075
Investment receipts		464	205
Grants utilised for operating purposes		7,460	3,918
Reimbursements		90	153
Other revenues		2,089	1,487
<u>Payments</u>			
Employee costs		(6,601)	(6,184)
Materials, contracts & other expenses		(9,063)	(9,064)
Finance payments		(309)	(59)
<b>Net Cash provided by (or used in) Operating Activities</b>	10	<b>7,829</b>	<b>4,493</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Receipts</u>			
Amounts specifically for new or upgraded assets		604	43
Sale of replaced assets		404	413
Repayments of loans by community groups		21	82
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(3,333)	(4,915)
Expenditure on new/upgraded assets		(3,076)	(613)
Loans made to community groups		-	(128)
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(5,380)</b>	<b>(5,118)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<u>Receipts</u>			
Proceeds from borrowings		-	128
Proceeds from aged care facility deposits		1,055	1,867
<u>Payments</u>			
Repayments of borrowings		(92)	(197)
Repayment of aged care facility deposits		(1,014)	(1,378)
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>(51)</b>	<b>420</b>
<b>Net Increase (Decrease) in cash held</b>		<b>2,398</b>	<b>(205)</b>
Cash & cash equivalents at beginning of period	10	8,911	9,116
<b>Cash &amp; cash equivalents at end of period</b>	10	<b>11,309</b>	<b>8,911</b>

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

# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### 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. 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.

#### 3 Income recognition

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

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

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



# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

	Cash Payment Received	Annual Allocation	Difference	
2014/15	\$6,599,257	\$4,373,363	+	\$2,225,894
2015/16	\$2,115,975	\$4,341,869	-	\$2,225,894
2016/17	\$6,498,824	\$4,290,475	+	\$2,208,349

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.

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

#### 3.1 Construction Contracts

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

#### 4 Cash, Cash Equivalents and other Financial Instruments

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

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

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

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

# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

#### 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.

Office furniture and equipment	\$2,000
Other plant and equipment	\$2,000
Structures – park, playground equipment	\$5,000
Paving and footpaths, kerb and gutter	\$5,000
Drains and culverts	\$5,000
Buildings – new construction / extensions	\$10,000
Road construction and reconstruction	\$10,000

#### 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.

# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

#### 6.6 Impairment

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

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

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

#### 6.7 Borrowing Costs

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with AASB 123 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 oncosts) measured in accordance with AASB 119.

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

# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont)

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 does make payment for untaken sick leave based upon a percentage of accumulated accrual days. Payment is only paid to employees with an employment commencement date prior to 1 December 2015.

#### 9.2 Superannuation

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

#### 10 GST Implications

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

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

#### 11 Pending Accounting Standards

Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2017 reporting period and have not been used in preparing these reports.

AASB 7	Financial Instruments – Disclosures
AASB 9	Financial Instruments
AASB 15	Revenue from Contracts with Customers
AASB 16	Leases
AASB 1058	Income of Not-for-Profit Entities

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

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

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

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

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



# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### Note 2 - INCOME

	Notes	2017 \$'000	2016 \$'000
<b>RATES REVENUES</b>			
<u>General Rates</u>		9,323	8,909
Less: Discretionary rebates, remissions & write offs		(256)	(299)
		<u>9,067</u>	<u>8,610</u>
<u>Other Rates</u> (including service charges)			
Natural Resource Management levy		455	190
Waste collection		1,287	1,210
Community wastewater management systems		1,604	1,577
		<u>3,346</u>	<u>2,977</u>
<u>Other Charges</u>			
Penalties for late payment		43	58
		<u>12,456</u>	<u>11,645</u>
<b>STATUTORY CHARGES</b>			
Development Act fees		90	105
Town planning fees		68	68
Health & Septic Tank Inspection fees		29	21
Animal registration fees & fines		87	89
Parking fines / expiation fees		5	-
Other licences, fees, & fines		5	1
		<u>284</u>	<u>284</u>
<b>USER CHARGES</b>			
Cemetery fees		42	43
Marina fees		77	77
Retirement village		1,315	1,787
Private works		65	22
Hire / Lease / rent fees		115	101
Pool admission fees		28	32
Tourism income		163	150
Search fees		17	19
Sundry		21	87
Waste Management		78	73
		<u>1,921</u>	<u>2,391</u>
<b>INVESTMENT INCOME</b>			
Interest on investments			
Local Government Finance Authority		161	177
Banks & other		-	1
Loans to community groups		5	7
		<u>166</u>	<u>185</u>

# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### NOTE 2 - INCOME (continued)

	Notes	2017 \$'000	2016 \$'000
<b>REIMBURSEMENTS</b>			
- for fuel rebate		47	68
- Trainee reimbursement		19	-
- LSL transfer		3	36
- Pipe under roads		6	1
- Mosquito subsidy		9	7
- other		1	-
		<u>85</u>	<u>112</u>
<b>OTHER INCOME</b>			
Holiday park		629	687
Workers Compensation Scheme bonus		120	112
Local Government Risk special distribution		68	46
Local Government Finance Authority bonus		29	25
Temporary Water Licence Sales		29	53
Sponsorship income		38	36
Fundraising		15	6
Sundry		97	27
		<u>1,025</u>	<u>992</u>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>			
Amounts received specifically for new or upgraded assets		604	43
Other grants, subsidies and contributions			
Untied - Financial Assistance Grant		6,499	2,107
Roads to Recovery		1,209	1,495
CWMS		40	-
Library & Communications		32	43
		<u>7,780</u>	<u>3,645</u>
		<u>8,384</u>	<u>3,688</u>
<i>The functions to which these grants relate are shown in Note 11.</i>			
<b>Sources of grants</b>			
Commonwealth government		1,209	1,495
State government		6,571	2,150
Other		604	43
		<u>8,384</u>	<u>3,688</u>

# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### Note 3 - EXPENSES

	Notes	2017 \$'000	2016 \$'000
<b>EMPLOYEE COSTS</b>			
Salaries and Wages		5,145	5,204
Employee leave expense		1,014	775
Superannuation - defined contribution plan contributions	16	405	373
Superannuation - defined benefit plan contributions	16	151	156
Workers' Compensation Insurance		290	283
Fringe benefits taxation		65	59
Less: Capitalised and distributed costs		(545)	(499)
<b>Total Operating Employee Costs</b>		<b>6,525</b>	<b>6,351</b>
<b>Total Number of Employees</b>		<b>84</b>	<b>86</b>
<i>(Full time equivalent at end of reporting period)</i>			
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		19	16
Bad and Doubtful Debts		-	8
Elected members' expenses		189	188
Subtotal - Prescribed Expenses		<b>208</b>	<b>212</b>
<u>Other Materials, Contracts &amp; Expenses</u>			
Contractors		2,985	2,817
Energy		405	511
Cleaning		128	130
Fuel		412	403
Insurance		389	398
Management Fees		296	390
Registration		76	72
Retirement village premium payments		817	1,168
Subscriptions		134	114
Telecommunications		131	112
Water		184	298
Legal Expenses		41	96
Levies paid to government - NRM levy		449	178
- Other Levies		100	130
Parts, accessories & consumables		1,107	1,014
Professional services		299	261
Subtotal - Other Materials, Contracts & Expenses		<b>7,953</b>	<b>8,092</b>
		<b>8,161</b>	<b>8,304</b>

## DISTRICT COUNCIL OF LOXTON WAIKERIE

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

#### Note 3 - EXPENSES (cont)

	Notes	2017 \$'000	2016 \$'000
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>			
<b>Depreciation</b>			
Buildings & Other Structures		1,815	1,979
Infrastructure			
- Road Infrastructure		2,555	2,557
- Footpaths, Kerb & Gutter		274	339
- Other Infrastructure		21	19
- Stormwater Drainage		145	145
- CWMS		419	453
- Irrigation		61	60
Plant, Machinery & Equipment		453	604
Office Equipment, Furniture & Fittings		64	25
		<u>5,807</u>	<u>6,181</u>
<b>FINANCE COSTS</b>			
Interest on Loans		29	66
Unwinding of present value discounts		19	21
		<u>48</u>	<u>87</u>



# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	Notes	2017 \$'000	2016 \$'000
<b>INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>			
<i><b>Assets renewed or directly replaced</b></i>			
Proceeds from disposal		404	414
Less: Carrying amount of assets sold		1,017	379
<b>Gain (Loss) on disposal</b>		<b>(613)</b>	<b>35</b>
<i><b>Assets surplus to requirements</b></i>			
Less: Carrying amount of assets sold		-	2,448
<b>Gain (Loss) on disposal</b>		<b>-</b>	<b>(2,448)</b>
<b>NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS</b>		<b>(613)</b>	<b>(2,413)</b>

# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### Note 5 - CURRENT ASSETS

	Notes	2017 \$'000	2016 \$'000
<b>CASH &amp; EQUIVALENT ASSETS</b>			
Cash on Hand and at Bank		390	161
Deposits at Call		10,919	8,750
		<u>11,309</u>	<u>8,911</u>
<b>TRADE &amp; OTHER RECEIVABLES</b>			
Rates - General & Other		787	598
Accrued Revenues		976	50
Debtors - general		1,238	739
Prepayments		124	162
Loans to community organisations		22	20
Total		<u>3,147</u>	<u>1,569</u>
Less: Allowance for Doubtful Debts		35	35
		<u>3,112</u>	<u>1,534</u>
<b>INVENTORIES</b>			
Stores & Materials		79	83
		<u>79</u>	<u>83</u>

# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### Note 6 - NON-CURRENT ASSETS

	Notes	2017 \$'000	2016 \$'000
<b>FINANCIAL ASSETS</b>			
Receivables			
Loans to community organisations		93	116
<b>TOTAL FINANCIAL ASSETS</b>		<b>93</b>	<b>116</b>
<b>OTHER NON-CURRENT ASSETS</b>			
Capital Works-in-Progress		1,690	425
		<b>1,690</b>	<b>425</b>

## DISTRICT COUNCIL OF LOXTON WAIKERIE

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017 Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	Fair Value Level	2016 \$'000				2017 \$'000			
		AT FAIR VALUE	AT COST	ACCUM DEPN	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEPN	CARRYING AMOUNT
Land - Community	2	14,287	-	-	14,287	14,287	-	-	14,287
Land - Other	3	1,530	-	-	1,530	1,530	-	-	1,530
Buildings & Other Structures	2	70,164	622	(35,399)	35,387	70,306	2,780	(35,238)	37,848
Buildings & Other Structures	3	24,424	-	(14,583)	9,841	24,904	208	(15,466)	9,646
Infrastructure									
- Road Infrastructure	3	99,071	2,790	(29,523)	72,338	101,864	1,147	(31,315)	71,696
- Footpaths, Kerb & Gutter	3	17,205	151	(4,635)	12,721	17,356	86	(4,909)	12,533
- Other Infrastructure	3	1,165	-	(134)	1,031	1,165	-	(155)	1,010
- Stormwater Drainage	3	11,703	-	(3,887)	7,816	11,698	79	(4,030)	7,747
- CWMS	3	20,863	108	(9,719)	11,252	20,971	-	(10,138)	10,833
Irrigation		2,962	-	(1,080)	1,882	2,962	-	(1,141)	1,821
Plant, Machinery & Equipment		-	9,867	(2,932)	6,935	-	10,126	(3,072)	7,054
Office Equipment, Furniture & Fittings		-	1,371	(1,064)	307	-	1,859	(1,129)	730
Book stocks		884	-	(147)	737	790	-	(134)	656
<b>TOTAL INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>		<b>264,258</b>	<b>14,909</b>	<b>(103,103)</b>	<b>176,064</b>	<b>267,833</b>	<b>16,285</b>	<b>(106,727)</b>	<b>177,391</b>
<b>Comparatives</b>		<b>304,128</b>	<b>9,902</b>	<b>(106,299)</b>	<b>207,731</b>	<b>264,258</b>	<b>14,909</b>	<b>(103,103)</b>	<b>176,064</b>

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 2017

#### Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2016 \$'000 CARRYING AMOUNT	CARRYING AMOUNT MOVEMENTS DURING YEAR \$'000							2017 \$'000 CARRYING AMOUNT
		Additions		Disposals	Depreciation	Transfers		Net Revaluation	
		New/Upgrade	Renewals			In	Out		
Land - Community	14,287	-	-	-	-	-	-	-	14,287
Land - Other	1,530	-	-	-	-	-	-	-	1,530
Buildings & Other Structures	35,387	571	270	-	(1,558)	-	-	3,178	37,848
Buildings & Other Structures Infrastructure	9,841	-	208	-	(257)	-	-	(146)	9,646
- Road Infrastructure	72,338	112	2,353	(552)	(2,555)	-	-	-	71,696
- Footpaths, Kerb & Gutter	12,721	86	-	-	(274)	-	-	-	12,533
- Other Infrastructure	1,031	-	-	-	(21)	-	-	-	1,010
- Stormwater Drainage	7,816	13	66	(3)	(145)	-	-	-	7,747
- CWMS	11,252	-	-	-	(419)	-	-	-	10,833
Irrigation	1,882	-	-	-	(61)	-	-	-	1,821
Plant, Machinery & Equipment	6,935	1,032	-	(460)	(453)	-	-	-	7,054
Office Equipment, Furniture & Fittings	307	487	-	-	(64)	-	-	-	730
Book stocks	737	-	-	-	-	-	-	(81)	656
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT	176,064	2,301	2,897	(1,015)	(5,807)	-	-	2,951	177,391
Comparatives	207,731	696	4,691	(2,824)	(6,181)	1,796	(21)	(29,824)	176,064

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 2017

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

#### **Valuation of Assets**

##### **General Valuation Principles**

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

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

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

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

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

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

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

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

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

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

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

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

Office furniture and equipment	\$2,000
Other plant and equipment	\$2,000
Structures – park, playground equipment	\$5,000
Paving and footpaths, kerb and gutter	\$5,000
Drains and culverts	\$5,000
Buildings – new construction / extensions	\$10,000
Road construction and reconstruction	\$10,000

# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

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

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

Plant, Furniture & Equipment	
Office Equipment	5 to 10 years
Office Furniture	10 to 20 years
Vehicles and Road-making Equip	5 to 8 years
Other Plant & Equipment	5 to 15 years
Building & Other Structures	
Buildings – masonry	50 to 120 years
Buildings – other construction	20 to 40 years
Park Structures – masonry	50 to 120 years
Park Structures – other construction	20 to 40 years
Playground equipment	5 to 15 years
Benches, seats, etc.	10 to 20 years
Infrastructure	
Sealed Roads – Surface	15 to 70 years
Sealed Roads – Structure	20 to 240 years
Unsealed Roads	10 to 80 years
Bridges – Concrete	80 to 100 years
Paving & Footpaths, Kerb & Gutter	60 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

#### Land & Land Improvements

Land & Land Improvements were revalued using the desk top method as at 30 June 2017 by JLL Infrastructure Advisory. The last independent revaluation was performed by Maloney Field Services as at 30 June 2014

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 a cost basis. No capitalisation threshold is applied to the acquisition of land or interests in land.

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

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

#### Buildings & Other Structures

Buildings and other structures were revalued using the desk top method as at 30 June 2017 by JLL Infrastructure Advisory.

# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

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

Council is of the opinion that there are a number of buildings and other structures that may not be replaced with the same type of facility in the future. A review and identification of these assets is currently ongoing with potential savings in depreciation on these buildings and structures, contingent upon further Council consideration and direction.

#### Infrastructure

Road Transportation assets were valued by Tonkin Consulting at depreciated current replacement cost during the reporting period ended 30 June 2016. Road Transportation assets were updated to account for actual costs incurred during the reporting periods ended 30 June 2017, all acquisitions made after the respective dates of valuation are recorded at cost.

Stormwater drainage infrastructure assets were valued by Tonkin Consulting at depreciated current replacement cost during the reporting period ended 30 June 2016. Stormwater assets were updated to account for actual costs incurred during the reporting periods ended 30 June 2017, all acquisitions made after the respective dates of valuation are recorded at cost.

Community wastewater management system infrastructure assets were valued by Tonkin Consulting at depreciated current replacement cost during the reporting period ended 30 June 2016. Community wastewater management system assets were updated to account for actual costs incurred during the reporting periods ended 30 June 2017, all acquisitions made after the respective dates of valuation are recorded at cost.

#### Irrigation

Irrigation assets were valued by Tonkin Consulting at depreciated current replacement cost during the reporting period ended 30 June 2016. Irrigation assets were updated to account for actual costs incurred during the reporting periods ended 30 June 2017; all acquisitions made after the respective dates of valuation are recorded at cost.

#### Plant, Machinery & Equipment

These assets are recognised on a cost basis. A change in depreciation method was adopted as part of the implementation of Council's new financial management system and are now depreciated using the straight-line method.

#### Office Equipment, Furniture & Fittings

These assets are recognised on a cost basis.

#### Book Stocks

Book Stocks and other lending materials were revalued as at 30 June 2017 by Council staff and recorded at fair value.

# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### Note 8 - LIABILITIES

		2017 \$'000		2016 \$'000	
	Notes	Current	Non-current	Current	Non-current
<b>TRADE &amp; OTHER PAYABLES</b>					
Goods & Services		575	-	596	-
Accrued expenses - other		581	-	29	-
Aged Care Facility Deposits		10,615	-	10,574	-
		<u>11,771</u>	<u>-</u>	<u>11,199</u>	<u>-</u>
<b>BORROWINGS</b>					
Loans		58	427	92	485
		<u>58</u>	<u>427</u>	<u>92</u>	<u>485</u>
<i>All interest bearing liabilities are secured over the future revenues of the Council.</i>					
<b>PROVISIONS</b>					
Long service leave (including oncosts)		1,057	131	1,066	219
Annual / other leave (including oncosts)		755	-	715	-
		<u>1,812</u>	<u>131</u>	<u>1,781</u>	<u>219</u>

# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### Note 9 - RESERVES

ASSET REVALUATION RESERVE	1/7/2016	Net Increments (Decrements)	Transfers, Impairments	30/6/2017
Notes	\$'000	\$'000	\$'000	\$'000
Land - Community	5,311	-	-	5,311
Buildings & Other Structures	35,165	3,032	-	38,197
Road infrastructure	61,192	-	-	61,192
CMWS	3,336	-	-	3,336
Book Stocks	405	(81)	-	324
<b>TOTAL</b>	<b>105,409</b>	<b>2,951</b>		<b>108,360</b>
<i>Comparatives</i>	<i>135,233</i>	<i>(29,824)</i>	<i>-</i>	<i>105,409</i>

OTHER RESERVES	1/7/2016	Transfers to Reserve	Transfers from Reserve	30/6/2017
Asset Replacement	10	-	-	10
Future directions	46	46	-	92
Retirement village - Refurbishment	432	-	(92)	340
Retirement village - Capital	1,802	444	-	2,246
CMWS	831	105	-	936
<b>TOTAL OTHER RESERVES</b>	<b>3,121</b>	<b>595</b>	<b>(92)</b>	<b>3,624</b>
<i>Comparatives</i>	<i>2,322</i>	<i>1,901</i>	<i>(1,102)</i>	<i>3,121</i>

### 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).

#### Future Directions Reserve

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

#### Retirement Village Refurbishment Reserve

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

#### Retirement Village Capital Reserve

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

#### CMWS - Community Wastewater Management Scheme

In compliance with s155(6)(a)&(b) of the Local Government Act 1993, 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 2017

### Note 10 - RECONCILIATION TO STATEMENT OF CASHFLOWS

#### (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 Statement of Cashflows is reconciled to the related items in the Statement of Financial position as follows:

	Notes	2017 \$'000	2016 \$'000
Total cash & equivalent assets	5	<b>11,309</b>	8,911
Balances per Cash Flow Statement		<b>11,309</b>	8,911

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

Net Surplus (Deficit)	<b>3,167</b>	(4,039)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	<b>5,807</b>	6,181
Net increase (decrease) in unpaid employee benefits	<b>(76)</b>	108
Premiums & discounts recognised & unwound	<b>19</b>	21
Change in allowances for under-recovery	<b>-</b>	7
Grants for capital acquisitions treated as Investing Activity	<b>(604)</b>	(43)
Net (Gain) Loss on Disposals	<b>613</b>	2,413
	<b>8,926</b>	4,648
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	<b>(2,631)</b>	(1,988)
Net (increase) decrease in inventories	<b>4</b>	(4)
Net increase (decrease) in trade & other payables	<b>1,530</b>	1,837
<b>Net Cash provided by (or used in) operations</b>	<b>7,829</b>	4,493

#### (c) Financing Arrangements

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

Bank Overdrafts	<b>500</b>	500
Corporate Credit Cards	<b>15</b>	15
LGFA Cash Advance Debenture facility	<b>3,500</b>	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 2017

#### 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	2017	2016	2017	2016
2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000
Economic Services	818	784	1,155	1,066	(337)	(282)			
Public order and safety			9	14	(9)	(14)			
Recreation	208	429	1,990	3,847	(1,782)	(3,418)	32	34	29,059
Regulatory Services	274	277	839	1,046	(565)	(769)			27,911
Transport & Communication	3,959	1,803	8,772	6,086	(4,813)	(4,283)	2,283	1,786	93,354
Housing and comm Amenities	3,185	2,964	3,229	5,014	(44)	(2,050)	40	-	37,036
Unclassified Activities	120	307	159	844	(39)	(537)			8,284
Council Administration	13,764	10,862	2,691	657	11,073	10,205	5,425	1,825	16,295
Health	60	34	140	192	(80)	(158)			15,651
Social security and welfare	1,329	1,794	1,557	2,157	(228)	(363)			9,646
<b>TOTALS</b>	<b>23,717</b>	<b>19,254</b>	<b>20,541</b>	<b>20,923</b>	<b>3,176</b>	<b>(1,669)</b>	<b>7,780</b>	<b>3,645</b>	<b>193,674</b>
									<b>187,133</b>

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

# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### Note 11 (cont) - COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

#### **Council Administration**

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

#### **Public Order & Safety**

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

#### **Health**

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

#### **Social Security & Welfare**

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

#### **Housing & Community Amenities**

Town planning, road sweeping, roadside rubbish collection, domestic refuse collection, operation of rubbish tips, stormwater drainage, street signs, tree management, cemetery operations.

#### **Recreation & Culture**

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

#### **Economic Services**

Economic Initiatives, tourism, caravan parks.

#### **Transport**

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

## DISTRICT COUNCIL OF LOXTON WAIKERIE

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 30 June 2017

## Note 12 - FINANCIAL INSTRUMENTS

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

## Accounting Policies - Recognised Financial Instruments

<b>Bank, Deposits at Call, Short Term Deposits</b>	<p><b>Accounting Policy:</b> Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p><b>Terms &amp; conditions:</b> Deposits are returning fixed interest rates of 1.5% (2016:1.75%). Short term deposits have an average maturity of 0 days and an average interest rates of 1.5% (2016: 0 days, 1%).</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Receivables - Rates &amp; Associated Charges (including legals &amp; penalties for late payment)</b> Note: These receivables do not meet the definition of "financial instruments" and have been excluded from the following disclosures.	<p><b>Accounting Policy:</b> Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p><b>Terms &amp; conditions:</b> Secured over the subject land, arrears attract interest of 2% (2016: 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><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Receivables - Fees &amp; other charges</b>	<p><b>Accounting Policy:</b> Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p><b>Terms &amp; conditions:</b> 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><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Receivables - other levels of government</b>	<p><b>Accounting Policy:</b> Carried at nominal value.</p> <p><b>Terms &amp; conditions:</b> 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><b>Carrying amount:</b> approximates fair value.</p>
<b>Receivables - Retirement Home Contributions</b>	<p><b>Accounting Policy:</b> Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p><b>Terms &amp; conditions:</b> Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.</p> <p><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Liabilities - Creditors and Accruals</b>	<p><b>Accounting Policy:</b> 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><b>Terms &amp; conditions:</b> Liabilities are normally settled on 30 day terms.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities - Retirement Home Contributions</b>	<p><b>Accounting Policy:</b> To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values.</p> <p><b>Terms &amp; conditions:</b> 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><b>Carrying amount:</b> approximates fair value for short tenancies; may be non-materially overstated for longer tenancies.</p>
<b>Liabilities - Interest Bearing Borrowings</b>	<p><b>Accounting Policy:</b> Carried at the principal amounts. Interest is charged as an expense as it accrues.</p> <p><b>Terms &amp; conditions:</b> secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 3.5% and 6.2% (2016: 3.5% and 7.1%)</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities - Finance Leases</b>	<p><b>Accounting Policy:</b> accounted for in accordance with AASB 117.</p>

# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### Note 12 (cont) - FINANCIAL INSTRUMENTS

#### Liquidity Analysis

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

2016	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Financial Assets</b>					
Cash & Equivalents	8,911			8,911	8,911
Receivables	1,087	-	-	1,087	1,087
<b>Total</b>	<b>9,998</b>	<b>-</b>	<b>-</b>	<b>9,998</b>	<b>9,998</b>
<b>Financial Liabilities</b>					
Payables	11,170	-	-	11,170	11,170
Current Borrowings	92	-	-	92	92
Non-Current Borrowings	-	465	20	485	485
<b>Total</b>	<b>11,262</b>	<b>465</b>	<b>20</b>	<b>11,747</b>	<b>11,747</b>

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

	30 June 2017		30 June 2016	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$'000	%	\$'000
Fixed Interest Rates	5.73	485	5.78	577
		<u>485</u>		<u>577</u>

#### Net Fair Value

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

#### Risk Exposures

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

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

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

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



# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### Note 13 - COMMITMENTS FOR EXPENDITURE

	2017 \$'000	2016 \$'000
<b>Capital Commitments</b>		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Stormwater - Waikerie Caravan Park	-	1,024
	-	1,024
These expenditures are payable:		
Not later than one year	-	1,024
	-	1,024
<b>Other Expenditure Commitments</b>		
Other non-capital expenditure commitments in relation to investment properties:		
Audit Services	48	64
Employee Remuneration Contracts	1,557	2,776
Management Contracts	2,028	2,216

# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### Note 14 - FINANCIAL INDICATORS

	2017	2016	2015
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These Financial Indicators have been calculated in accordance with *Information Paper 9 - Local Government Financial Indicators* prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.

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

#### Operating Surplus Ratio

<u>Operating Surplus</u>	13.3%	(8.7%)	10.6%
Total Operating Revenue			

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

#### Adjusted Operating Surplus Ratio

	1.1%	2.9%	0.5%
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*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. Council has also received higher than normal allocation of its Roads to Recovery funding. The **Adjusted Operating Surplus Ratio** adjusts for the resulting distortion in the disclosed operating result for each year.*

#### Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	(1%)	17%	12%
Total Operating Revenue			

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

#### Asset Sustainability Ratio

<u>Net Asset Renewals</u>	73%	175%	92%
Infrastructure & Asset Management Plan required expenditure			

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

# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### 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

	2017 \$'000	2016 \$'000
Income	23,717	19,254
less Expenses	<u>20,541</u>	<u>20,923</u>
<b>Operating Surplus / (Deficit)</b>	<b>3,176</b>	<b>(1,669)</b>
<b>less Net Outlays on Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	3,333	4,915
Depreciation, Amortisation and Impairment	(5,807)	(6,181)
Proceeds from Sale of Replaced Assets	<u>(404)</u>	<u>(413)</u>
	<b>(2,878)</b>	<b>(1,679)</b>
<b>less Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets (including investment property & real estate developments)	3,076	613
Amounts received specifically for New and Upgraded Assets	<u>(604)</u>	<u>(43)</u>
	<b>2,472</b>	<b>570</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b><u>3,582</u></b>	<b><u>(560)</u></b>

# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### 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 2016/17; 9.50% in 2015/16). 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 2015/16) 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, A C Miller, FIAA, of Russell Employee Benefits Pty Ltd as at 30 June 2014. 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 2017

### Note 17 - RETROSPECTIVE RESTATEMENT OF 2015-2016 COMPARATIVE DATA

A material error in the treatment of the write-back of an asset revaluation reserve balance initiated incorrectly was identified during the 2016-2017 audit:

- Plant, Machinery & Equipment
- Office Equipment, Furniture & Fittings

An asset class valued on a cost basis cannot be revalued, therefore in correcting this reserve the amount was written back incorrectly to the asset thus understating the cost for the 2015-2016 financial year and is now required to be adjusted for comparative purposes.

A material error in the 2015-2016 Employee Leave Provision calculation was identified during the 2016-2017 audit:

- Current Employee Leave Provision

Therefore Employee Liability Provision was understated for the 2015-2016 financial year and is required to be adjusted for comparative purposes.

### Statement of Comprehensive Income

	\$'000
<i>Reported 2015-2016 Employee Leave Expense</i>	651
Adjustments	124
Adjusted 2015-2016 Employee Leave Expense	775
<i>Reported 2015-2016 Employee Costs</i>	6,227
Adjustments	124
Adjusted 2015-2016 Employee Costs	6,351
<i>Reported 2015-2016 Total Expenses</i>	20,799
Adjustments	124
Adjusted 2015-2016 Total Expenses	20,923
<i>Reported 2015-2016 Operating Surplus / (Deficit)</i>	(1,545)
Adjustments	(124)
Adjusted 2015-2016 Operating Surplus / (Deficit)	(1,669)
<i>Reported 2015-2016 Net Surplus / (Deficit)</i>	(3,915)
Adjustments	(124)
Adjusted 2015-2016 Net Surplus / (Deficit)	(4,039)



# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### NOTE 17 - RETROSPECTIVE RESTATEMENT OF 2015-2016 COMPARATIVE DATA (continued)

<i>Reported 2015-2016 Total Comprehensive Income</i>	(33,739)
Adjustments	(124)
Adjusted 2015-2016 Total Comprehensive Income	<u>(33,863)</u>

### Statement of Financial Position

	\$'000
<i>Infrastructure, property, plant &amp; equipment</i>	174,051
Adjustment increase in Carrying Value of assets	<u>1,775</u>
Adjusted 2015-2016 Infrastructure, property, plant & equipment	175,826
<i>Current Employee Leave Provisions</i>	(1,657)
Adjustment increase in leave provision	<u>(124)</u>
Adjusted 2015-2016 Current Liability Provision	(1,781)
<i>Reported 2015-2016 Total Non Current Assets</i>	174,839
Adjustment	<u>1,775</u>
Adjusted 2015-2016 Non Current Total Assets	176,614
<i>Reported 2015-2016 Total Current Liabilities</i>	(12,948)
Adjustment	<u>(124)</u>
Adjusted 2015-2016 Total Current Liability	(13,072)
<i>Reported 2015-2016 Total Assets</i>	185,367
Adjustment	<u>1,775</u>
Adjusted 2015-2016 Total Assets	187,142
<i>Reported 2015-2016 Total Liabilities</i>	(13,652)
Adjustment	<u>(124)</u>
Adjusted 2015-2016 Total Liability	(13,776)
<i>Reported 2015-2016 Net Assets</i>	171,706
Adjustment	<u>1,651</u>
Adjusted 2015-2016 Net Assets	173,357

### Statement of Changes in Equity

	\$'000
<i>Reported 2015-2016 Balance at End of Reporting Period</i>	171,706
Adjustment	<u>1,651</u>
Adjusted 2015-2016 Balance at End of Reporting Period	173,357

# DISTRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### NOTE 17 - RETROSPECTIVE RESTATEMENT OF 2015-2016 COMPARATIVE DATA (continued)

#### Note 7

	\$'000	\$'000
<i>Reported 2015-2016 Total Carrying Amount</i>		174,042
Adjustments		
• Plant, Machinery & Equipment	1,664	
• Office Equipment, Furniture & Fittings	111	
TOTAL	<u>1,775</u>	
Adjusted 2015-2016 Total Carrying Amount		175,817

#### Note 8

	\$'000	\$'000
<i>Reported 2015-2016 Total Carrying Amount</i>		(1,657)
Adjustments		
• Employee entitlements (including oncosts)	(124)	
TOTAL	<u>(124)</u>	
Adjusted 2015-2016 Total Carrying Amount		(1,781)

# DISRICT COUNCIL OF LOXTON WAIKERIE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### Note 18 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE STATEMENT OF FINANCIAL POSITION

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 2,485 km of road reserves of average width 20 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 2017

### Note 19 – 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

	2017 \$
Salaries, allowances & other short term benefits	861,754
Post Employment benefits	
Long term benefits	
Termination benefits	
<b>TOTAL</b>	<b>861,754</b>

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

	2017 \$
Contributions for fringe benefits tax purpose	473
Planning and building application fees	
Rentals for council property	
<b>TOTAL</b>	<b>473</b>

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

Riverland West Chamber of Commerce  
Loxton District Bowling Club  
Loxton Community Hotel.

Loxton North Ground Committee  
Riverview Lutheran Rest Home

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 the 2016/17 Council made the contributions of \$21,330 towards the Loxton North timekeeping box and \$12,900 towards the Administration support and special project support for the Riverland West Chamber of Commerce. Council also made payment of \$4,680 toward the Loxton Community Hotel Motel for accommodation, meals and hire of facilities and \$1,780 toward the Loxton District Bowling Club for hire of facilities and meals. Council also made payment of \$650 toward the Riverview Lutheran Rest Home as a donation.

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

Key management personnel or close family members (including related parties) lodged a total of two planning and building applications during the year. In accordance with the Local Government Act 1999, these persons declared a conflicts of interest and took no part in the assessment or approval processes for these applications Total fees for these applications was \$473. One key management personnel received rubble royalty payments of \$1,117 during the year.

## INDEPENDENT AUDITOR'S REPORT

**To the members of the District Council of Loxton Waikerie**

### **Report on the Audit of the Financial Report**

#### **Opinion**

We have audited the accompanying financial report, being a general purpose financial report, of the District Council of Loxton Waikerie (the Council), which comprises the Certification of Financial Statements on the annual statements giving a true and fair view of the financial position and performance, the Statement of Comprehensive Income, the Statement of Financial Position, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended 30 June 2017 and the notes comprising a summary of significant accounting policies and other explanatory information.

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

- (i) giving a true and fair view of the Council's financial position as at 30 June 2017 and of its performance and cash flows for the year then ended; and
- (ii) that the financial records kept by the Council are such as to enable financial statements to be prepared in accordance with Australian Accounting Standards.

#### **Basis for Opinion**

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

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

#### **Responsibilities of the Chief Executive Officer for the Financial Report**

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

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

The Chief Executive Officer of the Council is responsible for overseeing the Council's financial reporting process.



### Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

### DEAN NEWBERY & PARTNERS CHARTERED ACCOUNTANTS



**SAMANTHA ALLARD**  
**PARTNER**

Signed on the 21<sup>st</sup> day of November 2017,  
at 214 Melbourne Street, North Adelaide

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

We have audited the Internal Controls of the District Council of Loxton Waikerie (Council) under the requirements of *Section 129(1)(b) of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2016 to 30 June 2017 have been conducted properly and in accordance with law.

### The Council's Responsibility for the Internal Controls

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

### Auditor's Responsibility

Our responsibility is to express an opinion on the Council's compliance with *Section 129(1)(b) of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures have been conducted properly and in accordance with law. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3100 *Compliance Engagements*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2016 to 30 June 2017. ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

### Limitation on Use

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

### Limitations of Controls

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

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

**Independence**

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

**Opinion**

In our opinion, the Council has complied, in all material respects, with *Section 129(1)(b) of the Local Government Act 1999* in relation to Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2016 to 30 June 2017.

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

Signed on the 21<sup>st</sup> day of November 2017  
at 214 Melbourne Street, North Adelaide, South Australia, 5006


## DISTRICT COUNCIL OF LOXTON WAIKERIE

### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2017

#### CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of District Council of Loxton Waikerie for the year ended 30 June 2017, the Council's Auditor, Dean Newbery and Partners, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

  
Peter Ackland  
CHIEF EXECUTIVE OFFICER  
John Comrie  
PRESIDING MEMBER  
AUDIT COMMITTEE

Date: 17 November 2017

## **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 2017, 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 ALLARD**

**Partner**

**DEAN NEWBERY & PARTNERS**  
**CHARTERED ACCOUNTANTS**

**Dated this 21<sup>st</sup> day of November 2017**







## DISTRICT COUNCIL OF LOXTON WAIKERIE

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