



**The Flinders  
Ranges Council**

# **ANNUAL REPORT 2014-2015**

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**Adopted**

**20 October 2015**

	<p style="text-align: center;"><b>GOVERNANCE</b></p> <p style="text-align: center;"><b>ANNUAL REPORT</b></p>	<p>Version Number Issued Last Review Next Review GDS</p>	<p>7 October 2009 October 2015 October 2016 18.68.1.1</p>
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## VISION

*An engaging community which enjoys a sustainable, contemporary lifestyle and flourishing economy within an unspoilt natural environment*

## OBJECTIVES

- ✓ We have the essential infrastructure necessary to grow our communities
- ✓ Our community has equitable access to essential services
- ✓ Provide innovative solutions to grow delivery of services
- ✓ Maintain the lifestyle advantages and values our community treasures
- ✓ Population growth aligning with community values and needs
- ✓ Future focussed new industry and jobs growth
- ✓ We have a productive innovative residential population
- ✓ Growing awareness intra and interstate of our lifestyle and economic advantages
- ✓ We conserve our surrounding unspoilt natural environment and built heritage
- ✓ We have reduced our reliance on and use of grid power and reticulated water
- ✓ Our community is recognised for its sustainability initiatives
- ✓ Council leadership drives community action in reducing our carbon footprint
- ✓ We maximise partnerships to deliver services, facilities and infrastructure
- ✓ 'Continuous improvement' underlies our core values and practices
- ✓ Our focus is on engaging our community in local government
- ✓ Sound governance meeting contemporary standards and legislation
- ✓ Responsible business and people management

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## COUNCIL PROFILE

### Basic Statistics

Area	4,128 square kilometres
Population	1,702 (ABS Census 2011)
Sealed Roads	32 kilometres
Unsealed Roads	1,231 kilometres
Number of Rateable Properties	1,608
Total Revenue (including Rates)	\$4,374,298
Rate Revenue (including CWMS & Garbage)	\$2,050,969
Total Expenditure	\$4,478,110
Total Capital Expenditure	\$3,830,542

### Local Industries

Tourism, pastoral, mixed farming, general light industry, film.

### Major Tourist Attractions

The beautiful Flinders Ranges  
 Pichi Richi Railway  
 Quorn  
 Hawker  
 Hawker Panorama  
 Warren Gorge  
 Pichi Richi Marathon  
 Hawker and Quorn Races  
 Quorn Agricultural Show

### Council


The Council consists of a Mayor (elected at large) and eight Councillors with each Member representing the whole community. Council elections are controlled by the Electoral Commission of South Australia and conducted by postal ballot. The next periodic election is scheduled to be held in November 2018. Council has nil vacancies as at 30 June 2015.

Council currently meets on the third Tuesday of the month and meetings, open to the public, commence at 6.30 p.m.

Meetings are held at Quorn at the Quorn Civic Centre, 1 Seventh Street Quorn, in January, February, April, May, July, August, October and November.

Meetings are held at Hawker at the Hawker Memorial Hospital Community Room, Cradock Road Hawker, in March, June, September and December.

Meeting times, dates and places may be changed by Council resolution only.

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## Elected Members

Local Government Elections were held in 2014. The Council elected in 2010 had their last Council Meeting in October 2014. The newly elected Council had their first Council Meeting in November 2014. Elections are due again in 2018.

### 2010-2014

Mayor	Peter Slattery
Deputy Mayor	John Shute
Councillors	Ken Anderson Jannene Cannard (resigned June 2013) Ronald Daniel Bronwyn Filsell Gary Lucas Garry Thompson Kathleen Walsh (resigned January 2014)

### 2014-2018


Mayor	Peter Slattery
Deputy Mayor	Ken Anderson
Councillors	Ronald (Mopsy) Daniel Nicole Downing Greg Flint Julian Hipwell Scott Reubenicht Clinton Ryks-Jones Garry Thompson

## Elector Representation

Number of Electors (as at 28th February 2015) 1,234

*All Councils classified Rural Agricultural Small (RAS) under Australian Classification of Local Government*

Council	Elected Members	Electors	Wards	Ward Quota
Cleve	8	1,291	1	161
Elliston	8	750	1	93
Flinders Ranges	9	1,234	1	137
Franklin Harbour	6	938	1	156
Karoonda-East Murray	7	807	1	115
Kimba	7	791	1	113
Orroroo Carrieton	7	748	1	106
Robe	7	1,248	1	178
Streaky Bay	8	1,516	2	189
Wudinna	7	904	1	129
Average excluding FRC	7	999	1	142

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*Neighbouring Councils classified Rural Agricultural Medium (RAM) under Australian Classification of Local Government*

Council	Elected Members	Electors	Wards	Ward Quota
Mount Remarkable	7	2,235	2	319
Peterborough	9	1,270	1	141
Northern Areas	9	3,489	4	387

*Neighbouring Councils classified Urban Regional Small (URS) under Australian Classification of Local Government*

Council	Elected Members	Electors	Wards	Ward Quota
Port Augusta	10	9,244	1	924

Council conducted a review of its representation quota in 2012-2013 pursuant to Section 12(4) of the Local Government Act 1999. Councillors decided to retain 8 councillors plus a Mayor. This was approved by the Commissioner pursuant to Section 12(13)(a) of the Local Government Act 1999 and published in the Government Gazette on 23 May 2013. Next scheduled review due in 2020-2021.

### **Elected Members' Allowances**

Allowances are determined in accordance with the Local Government Act 1999 and the Local Government (Members Allowances and Benefits) Regulations 2010.

Annual Allowances as at 30 June 2015:

➤ Mayor	\$22,800.00
➤ Deputy Mayor	\$ 7,125.00
➤ Elected Member - Quorn	\$ 5,700.00
➤ Elected Member - Hawker	\$ 6,260.00

In accordance with the Local Government (Members Allowances and Benefits) Regulations 2010 members are reimbursed for prescribed out-of-pocket expenses incurred while representing Council on official duties.

Allowances are determined by the Remuneration Tribunal which is outside the control of Council and appointed by State Government. Allowances are indexed annually.

### **Senior Executive**

Three (3) Senior Executives are employed on a negotiated contract basis. The contracts do not provide bonuses, but some contracts include an allowance for telephone, reimbursement of work related call costs made from that telephone, internet and the use of a Council provided motor vehicle for business and private use. Refer to page 18 for further clarification.

### **Use of Confidentiality Provisions**

All Council and Council Committee meetings are open to the Public.

Section 90(2)& (3) of the Local Government Act 1999 provides Council with the authority to consider certain defined matters on a confidential basis and specify a time period for review of the confidentiality order.

The following table summarises the use (Section 90(2)) and release (Section 91(7)) of matters considered in confidence under Section 90(2) of the Local Government Act 1999 since the last Annual Report:

Date	Sec 90(2) Purpose	Council Resolution No.	Sec 91(7) Next Review Date	Sec 91(7) Release Date
09 Jul 13	90(3)(h)	133/2013	15 Sep 15	
13 Aug 13	90(3)(h)	187/2013	15 Sep 15	
14 Jan 14	90(3)(h)	018/2014	01 Nov 15	
13 May 14	90(3)(h)	101/2014	01 Nov 15	
13 May 14	90(3)(e)	104/2014		19 May 15
10 Jun 14	90(3)(e)	124/2014	15 Sep 15	
10 Jun 14	90(3)(e)	125/2014	15 Sep 15	
08 Jul 14	90(3)(h)	131/2014	15 Sep 15	
08 Jul 14	90(3)(e)	162/2014	15 Sep 15	
14 Oct 14	90(3)(g)	214/2014		16 Jun15
16 Dec 14	90(3)(j)	263/2014	15 Sep 15	
17 Feb 15	90(3)(e)	033/2015	15 Sep 15	
17 Mar 15	90(3)(e)	092/2015	15 Sep 15	
21 Apr 15	90(3)(e)	116/2015		16 Jun 15
19 May 15	90(3)(e)	137/2015	15 Sep 15	

## Regional Subsidiaries

Council is a member of the Central Local Government Region of South Australia Incorporated, a Regional Subsidiary created under the provisions of Section 43 of the Local Government Act 1999.

The annual financial report of the Regional Subsidiary is incorporated in the Annual Report as required by Clause 28 of Schedule 2 to the Local Government Act 1999. The full report is incorporated in the Annual Report or at the Central Local Government Region's office, Crystal Brook.

Council is a "*relevant Council*" of the Flinders Regional Development Assessment Panel pursuant to Section 34(3) and Schedule 29 of the Development Act 1993.

The Annual Report of the Flinders Regional Development Assessment Panel is incorporated in the Annual Report.

## Human Resources

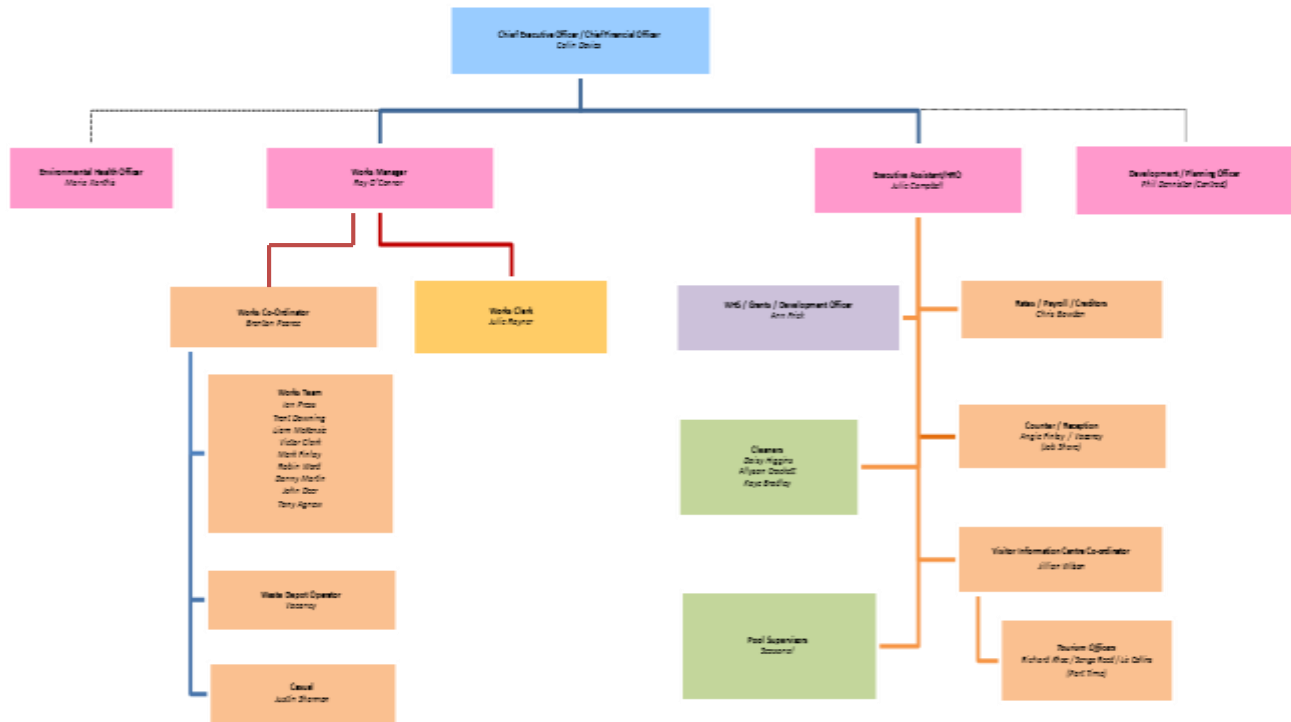
The Flinders Ranges Council is an equal opportunity employer.

As at 30 June 2015, The Flinders Ranges Council employed 13.5 FTE males and 7 FTE females. Council currently employs no one with a registered disability and 1 person of Aboriginal and Torres Island descent.




## Council Organisation Structure

The following diagram shows the staff organisation structure of The Flinders Ranges Council as at 30 June 2015:



Above the Chief Executive Officer sits the Senior Leadership Team (Mayor, Chief Executive Officer, Works Manager and Human Resources Officer / Executive Assistant). Above the Senior Leadership Team sits the Council (Elected Members).

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## MAYOR'S REPORT

Once again, it's time for us to review the past year as a Council, to look critically at what we were able to achieve and what we need to work harder on, and to acknowledge and celebrate our successes and achievements.

Undoubtedly, the biggest issue which Council dealt with over the past year was the periodic elections for Council which took place in November 2014. Council was carrying two casual vacancies at the time of the close of nominations, and we had a solid response from our residents with nominations necessitating elections for both Councillors and Mayor. The subsequent elections saw five new Councillors elected to represent The Flinders Ranges Council community, along with the return of the three previous Councillors who re-nominated, and myself as Mayor. This is a significant renewal of the elected body. As has been noted previously, the loss of expertise and experience with the departure of former Councillors is balanced by the enthusiasm, fresh approach and new ideas of the incoming Councillors. The regulatory and legislative environment which governs the operations of Elected Members and Councils is increasingly complex and requires significant awareness and understanding from Councillors and indeed, there is now mandated training to address the basic requirements. As we approach the completion of the first year of the "new" Council, we're seeing our newer Elected Members settling into their roles and working for the development of our community.

Significant projects which came to completion over the year include the refurbishment project at the Quorn and District War Memorial Swimming Pool. This was certainly a big, and costly, project for our small Council - but one for which we were able to gain substantial grant funding which assisted with the provision of this important social and recreational facility for the town. As ongoing development takes place at the Hawker Pool (also relatively recently replaced), we look forward to many years of service for the community from these very popular pools.

The completion of the final stage of reconstruction and sealing of Arden Vale Road to Warren Gorge, is another big project which has been undertaken with substantial grant funding support over the past few years and now provides a better and safer road for our residents and visitors to the area. Warren Gorge is a renowned feature of the area and is to undergo further development, infrastructure works and remediation to ensure sustainable use of the area can be enjoyed into the future.

With this year's ANZAC Centenary commemorations, and ongoing commemorations of World War 1 over the coming years, we have undertaken some rejuvenation and expansion of the War Memorial area in Quorn and the exciting development of a new War Memorial area in Hawker on the site of the old swimming pool. This area is already looking great, and with further staged development will provide an imposing memorial and commemorative feature of which Hawker can be justifiably proud.

Challenges associated with the reductions in funding to Local Government announced in the 2014 Federal Budget continue, with significant ongoing reductions in funding impacting on Council's budget and plans for the coming year. We consider Council is in a solid position and has sufficient capacity to allow some self-determination and to undertake some "aspirational" or "elective" developmental projects to continue to improve and enhance our towns for our residents and visitors.


Council has also seen some "comings and goings" in staff, particularly with inspectorial positions (development/planning/building and health) which, whilst we have obligations to provide a service, we have difficulty in providing sufficient work to warrant a full-time role or the costs associated with the provision of an officer. We continue to work closely with neighbouring Councils to assist both parties with effective and cost-effective service provision and will work to maintain strong and

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successful relationships with other Councils (and indeed other levels of Government) to ensure the best outcome for our community.

I would like to again acknowledge the commitment and efforts of our community volunteers, who do so much to enhance our communities and our social wellbeing across so many aspects; Council's staff and management for their ongoing commitment to our towns and area; and the Elected Members who contribute to Council's direction and decisions as informed representatives of our residents and ratepayers. On that note, particular acknowledgement must be given to John Shute, a longstanding Councillor who had represented The Flinders Ranges Council since formation of the Council in 1997 as a strong advocate, particularly for the rural sector and Hawker, who served as deputy Mayor, and who stood down at the last election.

***Peter Slattery***  
***Mayor***

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## OFFICERS' REPORTS

### Chief Executive Officer

The Flinders Ranges Council sustained the replacement and upgrade of Council infrastructure in 2014-2015, despite the loss of Supplementary Road Funding and indexation of the Financial Assistance Grant from the Federal Government. The Mayor has previously highlighted some of the upgrades such as Arden Vale Road construction and sealing and Quorn Swimming Pool replacement.

Council engages with the community through the monthly Newsletters, Council's website and Council's Facebook page. Council also advertises and places articles in the Quorn Mercury, Hawker Town Crier, Flinders News and Transcontinental on a regular basis.

Public consultation undertaken during the year included the Annual Business Plan 2015-2016, Budget 2015-2016 and Long Term Financial Plan 2015-2035; a range of updated Council policies and Terms of Reference; Strategic Management Plan 2012-2022; and Rating Discussion Paper 2015-2016.


Council undertook corporate services work for both the District Council of Orroroo Carrieton and Outback Community Authority during the year. Council supported the Flinders Shared Services Group utilising a shared Environmental Health Officer and Development Officer with District Council of Orroroo Carrieton. Northern Passenger Transport Network continues as a shared resource. Council also shares the costs of running Northern Waste Management Service with the District Council of Orroroo Carrieton. Council remains committed to seeking collaborative opportunities through both the Flinders Shared Services Group and other mechanisms to both increase services and save costs.

Council has continued to be very successful in obtaining grants in 2014-2015, most of which were competitive. The Flinders Ranges Council is one of the few councils around Australia that has secured two Regional Development Australia Fund grants (received \$831,520 in the first round Regional Development Australia Fund for the Energising the Flinders project and \$500,000 in Round 3 for refurbishment of the Quorn and District War Memorial Swimming Pool); \$1,060,000 from Special Local Roads Grant for Stage Four of Arden Vale Road upgrade; and various smaller grants totalling over \$200,000. Council also supported several successful grant applications on behalf of sporting and community groups. Council actively seeks additional funding opportunities to enhance Council's sustainable provision of infrastructure and services and improve the quality of life for its residents and businesses.

The 2014-2015 financial year was once again very taxing for staff with the State Government continuing the introduction of new legislation, adding additional cost and compliance requirements for Council. Ongoing changes to legislation and regulations are scheduled as the State Government looks at new ways to raise their revenue at the expense of Local Government and ratepayers. This ongoing and continuous "cost-shifting" by the State Government continues to be a burden on the community through increased rates and, to a lesser degree, increased fees and charges.

The Flinders Ranges Council supports a range of community events which attract many people to the Council district. Some of the major events proudly supported/sponsored by Council are Hawker Races; Quorn Races; Pichi Richi Marathon; Quorn Agricultural Show; Quorn Produce Market and Hawker Craft Market.

In addition Council provides ongoing support to the film industry and actively promotes the region as an ideal location for filming.

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The Elected Members strive to improve services and infrastructure with a limited budget, which at times is a hard balancing act between services, infrastructure and rates. The Elected body is keen to keep the community engaged in the decision making process and has always welcome community input.

As mentioned previously in this report, Council Elections were held through September and October 2014, with the new Council commencing in November 2014. Thank you to the outgoing Councillors who should be proud of their achievements during their four year term of appointment. Welcome to the new Councillors and I look forward to working with you for the betterment of the Flinders Ranges community.

I thank all staff for their continued dedication and hard work in serving The Flinders Ranges Council community. Their efforts to improve the lives of others is very much appreciated by myself, the elected body and the community in general. I look forward to continued support in improving services and infrastructure in our community.

Finally, the sustainable provision of a wide range of services and the maintenance of infrastructure remains a key challenge for our Council, which continues to pursue alternative service delivery models including shared services, joint operations and amalgamation.

**Colin Davies**  
**Chief Executive Officer**

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## Works Manager

The Works Department operates with a small group of employees who contribute to the completion of the approved Works Program, both construction and town maintenance as well as other capital works and maintenance of Council's diverse range of infrastructure and buildings throughout the Council district.

### Plant Replacement Program

To support staff, expenditure has occurred to provide replacement plant and machinery which included:

- ✓ 4 x 4 Utility
- ✓ Combination Roller to suite grader
- ✓ Weed-spray tank unit
- ✓ Various small plant and machinery for maintenance of council infrastructure including Laser Level, concrete saw, metal detector, chainsaw & whipper-snipper.

### Capital and Works Program

The following works were completed during the reporting year:

- ✓ Line marking Hawker Airstrip
- ✓ Installation new kerbing Cradock Road, Hawker
- ✓ Installation concrete plinth at Hawker Cemetery
- ✓ Replacement of 14 CWMS chambers
- ✓ Internal painting of the Hawker Institute
- ✓ Replacement of hardwood sleepers at Hawker Information Bay
- ✓ Shade sail fitted to playground at Blue Burt Park, Hawker
- ✓ Shade sail fitted to "grassed" area at Hawker Swimming Pool
- ✓ Earthworks, paving, flagpole and cross as part of construction of the new Hawker War Memorial
- ✓ Irrigation installed to 80 trees planted in the area between the Hawker Area School and Hawker Swimming Pool
- ✓ Tree trimming and removal Hawker and Quorn
- ✓ Shade sails fitted to Thompson Park and oval playgrounds in Quorn
- ✓ Mulching of green waste at Hawker and Quorn
- ✓ Decking installed by Rotary between Community Hall and ablution block at Quorn oval
- ✓ Paved area extended at Quorn War Memorial and new flag and candle pines installed
- ✓ Survey of Hawker cemetery including ground penetrating radar to source unmarked burials
- ✓ Replace window, upgrade sliding door to roller door, install air conditioner at Quorn Depot
- ✓ Drainage and shade modifications to dog pounds at Hawker and Quorn

### Quorn Swimming Pool

Council staff were involved with the refurbishment of the Quorn Swimming Pool including superintending of contractor to ensure compliance with Work Health and Safety.

Works staff were involved with the following works on the refurbished pool:

- ✓ Construction and sealing of car park
- ✓ Concrete edging installed around fence and garden beds

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- ✓ Installation of irrigation system
- ✓ Installation of loam and roll out of turf
- ✓ Installation of plant, equipment and signage to buildings
- ✓ Line marking of carpark
- ✓ Council locks and padlocks fitted
- ✓ Audit of safety systems including chemical storage
- ✓ Removal of waste from site

#### New Seal / Reseal

The following roads were constructed & sealed or resealed:

- ✓ 4.2 kms of construction and seal of Arden Vale Road up to Warren Gorge
- ✓ 700 metres of construction and seal of Warren Gorge Road
- ✓ Reseal Second Street from Sixth Street to West Terrace
- ✓ Reseal Fourth Street from First Street to Railway Terrace

#### Resheeting

The following roads sections were resheeted during the year:

- ✓ Warcowie Road – 1 km
- ✓ Jarvis Hill Road – 1 km
- ✓ Cradock Road – 1 km
- ✓ Proby's Grave Road – 1 km
- ✓ Old Gunyah Road – 1 km
- ✓ Richmans Valley Road – 1 km

**Roy O'Connor**  
**Works Manager**

## Development Officer

Phil Denniston was the Development Officer of The Flinders Ranges Council from July 2014 to March 2015. Tung Pham (Development Officer Port Augusta City Council) replaced Phil in March 2015 as Council's Development Officer on a fee for service basis from Port Augusta City Council.

Council also utilised the skills of its own staff and Planning Consultant, Prime Planning, in processing for Planning Consent. Harmer CLG, Council's Consultant Building Surveyor, was engaged to undertake Building Rules Consent.

## Development Approvals

The following table illustrates the number and value of development approvals by category for the current and the previous financial year:

Class	Description	2011-2012	2012-2013	2013-2014	2014-2015
		Number of Applications	Number of Applications	Number of Applications	Number of Applications
1a	Dwelling or Dwelling Extension	12	7	6	8
1b	Boarding House, Guest House, Hostel	2	1	1	1
2	Building containing 2 or more units	0	0	0	0
3	Residential Building (eg aged)	0	1	0	1
4	A dwelling in a building that is Class 5 to 9 if it is the only dwelling the building	0	0	0	2
5	Office building	0	0	2	1
6	Shop or other building	1	2	1	3
7	Carpark or building for storage, display of goods or produce for sale	1	2	0	0
8	Laboratory	0	0	0	0
9	Health Care building	0	0	0	0
10a	Non-habitable building or structure (eg verandah, garage, shed)	38	54	40	19
10b	Swimming Pool, fence mast or antenna	7	3	1	4
Land Division Applications		1	1	0	0
<b>Total Applications and Development Cost</b>		<b>45</b> Total value: \$2,569,156	<b>71</b> Total Value \$1,651,940	<b>51</b> Total Value \$3,064,466	<b>39</b> Total Value \$4,310,611

## Strategic Directions Report

Council commenced a Strategic Directions Report in December 2013. Section 30 of the Development Act 1993 requires that all Councils in South Australia prepare a Strategic Directions Report addressing the strategic planning issues for the region, identifying amendments to the Development Plan, and setting out Council's priorities with respect to land use planning, transport and infrastructure provision, and the delivery of the relevant strategies and targets contained within the Planning Strategy.



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Every Council must prepare or update their Strategic Directions Report on a regular basis, in particular following an alteration to the South Australian Planning Strategy (ie publication of the Far North Plan in 2010).

The Strategic Directions Report is the key instrument which allows a Council to outline a vision for growth in the Council and establish a concurrent set of priority actions for planning policy change. This is primarily achieved by means of a program of Development Plan Amendments (DPAs) to transcribe envisaged policy into Development Plan provisions. In particular, the Strategic Directions Report should identify the council's priority actions for:

- achieving orderly and efficient development through the implementation of planning policies
  - integrating transport and land-use planning within its area
  - implementing the relevant policies and targets in the Planning Strategy
  - implementing the affordable housing policies in the Planning Strategy
  - infrastructure planning (including both physical and social infrastructure)
  - any other projects or initiatives considered to be of strategic importance by the council.
- (See section 30 (2) (b) and (1) (c) of the Development Act 1993 for further information)

Consultants, URS, were appointed by Council and conducted workshop sessions on several occasions with Mayor, Councillors and key staff. Public Meetings were held in Hawker and Quorn in early June 2014 to discuss the draft Strategic Directions Report. The Strategic Directions Report was adopted by Council on 12 August 2014.

### **Referral**

Council referred 1 application to the Flinders Ranges Development Assessment Panel, which was approved.

***Tung Pham***  
***Development Officer***

### **Environmental Health Officer**

Phil Denniston was the Environmental Health Officer of The Flinders Ranges Council from July 2014 to March 2015. Maria Xanthis replaced Phil in March 2015 as a part-time Environmental Health Officer. Maria also undertook Environmental Health Officer duties for the District Council of Orroroo Carrieton.

Key Statistics for the year 2014-2015 Financial Year:

37 inspections of premises were conducted


No written warnings were issued

All high risk manufactured water systems (warm water systems) were inspected and renewed for 2015-2016.

6 wastewater system applications were approved in 2014-2015.

Draft Regional Health Plan completed

***Maria Xanthis***  
***Environmental Health Officer***

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## PUBLIC PARTICIPATION AND ACCESS TO COUNCIL DOCUMENTS

### Public Participation

Council Meetings are open to the public and residents are invited to attend all and any meetings to obtain a better understanding of the mechanisms of Council.

Deputations and presentations to Council can occur subject to a written request being made to Council and addressed to the Mayor.

Petitions can also be presented to Council on any issue that is within Council jurisdiction.

Access to Council Documents:

The following documents are available for public inspection at the Council office.

- Agenda and Minutes
- Strategic Plan
- Policy Manual
- Annual Business Plan
- Long Term Financial Plan
- Infrastructure and Asset Management Plans
- Asset Register
- Annual Report
- Financial Report
- Development Plan
- Development Application Register
- Assessment Book
- Voters Roll
- Register of Members Allowances and Benefits
- Register of Employee's Salaries, Wages and Benefits
- Community Lands Management Plan
- Animal Management Plan
- Community Emergency Response Management Plan
- Business Continuity Plan
- Register of Dogs.

Printed copies of the above are available for a charge or are freely available on Council's website: [www.frc.sa.gov.au](http://www.frc.sa.gov.au)

### Other Information Requests

Requests for other information will be considered and may be determined in accordance with the Freedom of Information Act 1991.

An application and search fee will be required to be lodged with any application for information under Freedom of Information Act 1991. Should detail the information required and the intended use of that information. Any Freedom of Information application should be made on the correct form, be accompanied by the applicable fee and will be assessed within the statutory period required under the Freedom of Information Act 1991.

Any request for information should be addressed to the:

Chief Executive Officer, The Flinders Ranges Council, PO Box 43, Quorn SA 5433

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## Public Consultation

The Flinders Ranges Council has adopted a Public Consultation Policy in accordance with Section 50 of the Local Government Act, 1999. This policy was formally reviewed by Council on 21 July 2015.

The following steps will be taken by Council to fulfil the requirements of the Public Consultation Policy. Council's management executive, in consultation with Council as deemed necessary, will:

- identify stakeholders relevant to the consultation topic;
- decide the key messages to deliver to stakeholders;
- identify the parameters of the consultation initiative, that is, what aspects of the decision can be influenced;
- identify a range of appropriate options for communicating information to stakeholders and inviting involvement – “the communication strategy”;
- identify a range of appropriate consultation initiatives – “the consultation strategy”;
- identify contact person(s) for interested parties to obtain further information;
- identify timeframes relevant to the consultation initiative. Council will aim to provide 14 days notice of any consultation forums or opportunities, and ensure a period of 21 days is allocated from the date of inviting involvement to the final closing date for submissions;
- determine responsibility for:
  - implementing the communication and consultation strategy;
  - reporting to Council on the outcomes;
  - providing feedback about the decision to participants; and
  - ensuring appropriate records are kept.


## Internal Review of Council Decisions

The Flinders Ranges Council is committed to transparent decision-making processes, and to providing access to a fair and objective procedure for the internal review of decisions.

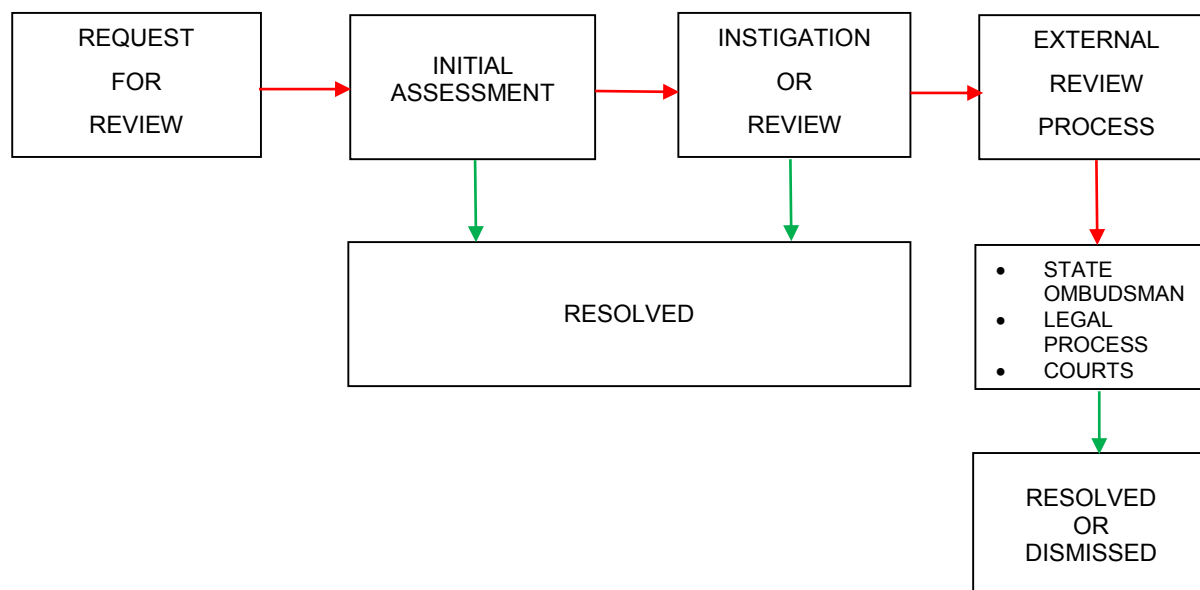
Grievances may arise as a result of dissatisfaction with a decision about a policy, procedure, service or fee. All attempts will be made to resolve grievances quickly and efficiently, without the need for formal applications for review to be lodged. Sometimes this cannot be achieved. Council's Internal Review of Council Decisions Policy provides guidance for dealing with formal requests for internal review of decisions of Council, its employees, and other people acting on behalf of the Council.

Dealing with grievances at the local level is the most effective way of resolving matters quickly. Applicants for review of decisions will be encouraged to participate in the review handling process co-operatively. However, this will not negate citizens' rights to seek external review through the State Ombudsman, other legal appeal processes, or the Courts at any time during the internal review process.

The Flinders Ranges Council's Internal Review of Council Decisions Policy, has been adopted in accordance with Section 270 of the Act. This policy was formally reviewed by Council on 21 July 2015 and is one aspect of Council's customer focused approach to service delivery. It provides a further opportunity to review the way Council provides services to the community, and to identify areas for improvement.

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The following diagram demonstrates the review processes available to the applicant for the review of Council decisions.



During 2014-2015 reporting year, Council received no requests for the Internal Review of Council Decision under Section 270 of the Local Government Act 1999.

### **Freedom of Information**

A member of the public may make a request under the Freedom of Information Act 1991 for access to documents.

To gain access to these Council records, a member of the public must complete a Freedom of Information request application outlining the records that they wish to inspect and pay the prescribed fee.

During the 2014-2015 reporting year, Council received no requests under the Freedom of Information Act 1991.

### **Amendment of Council Records**

A member of the public may gain access to Council documents to make amendments concerning their personal affairs by making a request under the Local Government Act 1999 or the Freedom of Information Act 1991 depending on the document that requires correction. A member of the public may then request a correction to any information about themselves that is incomplete, incorrect, misleading or out-of-date.

To gain access to these Council records, a member of the public must complete a Freedom of Information request application as indicated above outlining the records that they wish to inspect.

## Application of National Competition Policy to Local Government

Pursuant to the Government Business Enterprises (Competition) Act 1996 Council has no report to make as no activities were conducted in Category 1 or 2 activities during the 2014-2015 financial year.

Council does not operate any business activity subject to the application of Policy principles.

## Procurement - Competitive Tender and Local Purchasing

Council's Procurement and Disposal Policy has been applied in the purchase of all goods and services including items of a capital nature during the reporting year. Wherever possible the use of local suppliers for the purchase of goods and services is given due consideration provided the specification and other prerequisites meet Council's requirements.

Council has not reviewed and updated this policy during the reporting period.

## Public Access to Council Documents

During 2014-2015 Council applied the provisions of Section 90(2) of the Local Government Act 1999 on 8 times during the reporting year as per the table below:

Date	Sec 90(2) Purpose	Council Resolution No.	Sec 91(7) Next Review Date	Sec 91(7) Release Date
08 Jul 14	90(3)(h)	131/2014	15 Sep 15	
08 Jul 14	90(3)(e)	162/2014	15 Sep 15	
14 Oct 14	90(3)(g)	214/2014		16 Jun 15
16 Dec 14	90(3)(j)	263/2014	15 Sep 15	
17 Feb 15	90(3)(e)	033/2015	15 Sep 15	
17 Mar 15	90(3)(e)	092/2015	15 Sep 15	
21 Apr 15	90(3)(e)	116/2015		16 Jun 15
19 May 15	90(3)(e)	137/2015	15 Sep 15	


## Training and Development Opportunities for Elected Members

Training appropriate to the legislative and governance roles and functions of Councillors is provided by the Local Government Association of South Australia and associated training providers and is available for Members able and willing to participate. Online training has been undertaken by two Elected Members. Proposed new legislation will make training compulsory for Elected Members.

## Strategic Management Plan

Council has aligned its Strategic Management Plan 2012-2022 with the South Australian Strategic Plan 2011. The new Council reviewed and updated the Strategic Management Plan 2012-2022 in February 2015.

During 2014-2015 Council has achieved in fourteen key areas of performance against the seventeen key objectives outlined in the Council Strategic Management Plan 2012-2022.

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## **Annual Business Plan**

Council has successfully minimised the financial impact of external factors beyond its control in its Annual Business Plan 2014-2015 and has continued to maintain and enhance delivery of all services imposed by the Local Government Act 1999, the Development Act 1993 and other applicable legislation enacted by Federal and State Governments.

The Annual Business Plan 2014-2015 was adopted on 8 July 2014.

## **Long Term Financial Plan**

Council has been moving toward long-term sustainability and increasing its own source income in this light and has continued to maintain and enhance delivery of all services.

Council reviews and updates the Long Term Financial Plan on an annual basis and the first year of the Long Term Financial Plan is the current year's budget.

The Federal Governments freezing of indexation on the Financial Assistance Grant and the withdrawal of the Supplementary Road Funding has resulted in Council reducing some services. This withdrawal of funding penalised Council by \$400,000 over three years.

The Long Term Financial Plan 2014-2034 was adopted on 8 July 2014.

## **Community Land Management Plan**

Council has adopted a Community Land Management Plan in accordance with Section 196 of the Local Government Act 1999. The Management Plan guides Council in the utilisation of community land and buildings. It is available on Council's website.

Council will be reviewing the Community Land Management Plan during 2015-2016.

## **Auditor's Remuneration**

Ian MacDonald was paid the sum of eight thousand, five hundred dollars (\$8,500.00) for the 2014-2015 audit of Council's financial statements and processes. Ian McDonald was contracted for 5 years under a competitive tender process in May 2010, with the appointment commencing with the 2010-2011 year audit. The audit of the 2014-2015 Financial Statements will be the last audit of Ian McDonald under this contract.

The Auditor's report did not identify any areas of concern or reportable occurrences.

## **Decision Making Structure**

All decisions are the property of the Council. The committees appointed by Council have an advisory function only, and Council officers are empowered to act in accordance with delegations made by Council pursuant to the provisions of the Local Government Act 1999 and associated legislation. All committee meeting minutes are received by Council and recommendations acted on.

Refer to Council Organisation Chart on page 8 for Council's internal decision making structure.

Council delegates various functions to the staff to enable services and infrastructure to be provided to the community in a timely manner (refer Page 26).

## Volunteers

Volunteers are an important and integral part of The Flinders Ranges Council, assisting with the development of Council property and services.

Their contribution is acknowledged and appreciated as is that of all the volunteers engaged in other volunteer organisations across the Council district.

All volunteers make a significant contribution to our communities.

## WHS and Risk Management

The Flinders Ranges Council has a strong commitment to ensuring all employees and volunteers are provided with a safe work environment with risk management practices being integrated into all facets of Council's operation and delivery of services.

Item	Number Conducted During 2014-2015
Contractor Induction & Update	25
Risk Assessments – Substances	289
Risk Assessments – Task	46
Risk Assessments – Plant	77
Internal Audits	4
Safe Work Instructions (SWIs)	22
WHS Meetings	5
Toolbox Meetings	12
Admin Meetings	12
Accident / Incident Investigations	31
CAPA Register Items	71
WHS Policy / Procedure Review	6

Council has been working through its Plan - a summary of Programs and Actions completed:

Program	Total Actions	Completed	Percentage Completed
WHS Contractor Management	6	4	67%
WHS Training Systems	6	4	67%
Hazard Management	10	4	40%
Internal Auditing	4	4	100%
WHS Management System Planning & Development	6	3	50%
Incident Reporting & Investigation	3	2	67%
Corrective & Preventative Action	3	1	33%
Emergency Management	7	3	43%



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## STAFF

### Administration

Chief Executive Officer	Colin Davies
Chief Finance Officer	Colin Davies
Executive Assistant / HRO	Julie Campbell
Development Officer / EHO	Tung Pham / Maria Xanthis
Rates / Payroll and Administration Officer	Chris Bowden
WHS / Asset Management / Grants	Ann Frick
Administration Officers	Angie Finlay

### Flinders Ranges Visitor Information Centre (FRVIC)

FRVIC Co-ordinator	Jillian Wilson
Tourism Officers	Richard Khoe / Liz Collins
	Senga Reed / Samantha Nester

### Operations

Works Manager	Roy O'Connor
Works Co-ordinator (from April 2014)	Brenton Pearce
Works Clerk	Julie Rayner
Plant Operators / Maintenance Workers	Robin Ward
	Danny Martin
	John Deer
	Trent Downing
	Liam McKenzie
	Victor Clark
	Mark Finlay
	Ian Press
	Tony Agnew
Waste Depot Operator	Michael Kane
Cleaners	Daisy Higgins / Kaye Bradley / Allyson Crocket

### Contract Staff

Planning Consultant	Prime Planning
Legal Advisors	Norman Waterhouse, Wallmans & Kelliedy Jones
	Lawyers
Auditor	Ian McDonald

### Seasonal Staff

Pool Supervisors	Chelsea Haywood / Kiandra Wastell
	Yvonne Bailey / Andrea McCallum

### Senior Officers (included above)

The Chief Executive Officer is paid to compensate for time worked outside normal office hours and twenty five percent extra for the additional Chief Financial Officer role. Council also meets the cost of rental for the telephone, internet and cost of professional memberships.

The Works Manager has his telephone rental and the cost of any work related calls reimbursed.

A vehicle for full private use is provided to the above senior officers.



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## OTHER

### Registers

- Members Register of Interest
- Staff Register of Interest
- Members Allowances and Benefits
- Staff Allowances and Benefits
- Campaign Donations (elected members)
- Assessment Book
- Asset Register
- Signs
- Grids
- Development Approvals
- Loans
- Licences / Leases / Permits
- Various WHS
- Contractors
- Insurance
- Requests
- Complaints
- Community Lands.

### Governance and Community Development

Council has continued its membership of the Central Local Government Region and participated in the regional activities of that organisation.

During the year Council was a member of Regional Development Australia Far North.

Council was also a member of the Flinders Shared Services Group, together with the District Councils of Mount Remarkable, Orroroo Carrieton and Peterborough.

### Distribution of Information

Council continues to communicate with its residents by regular distribution of newsletters and placement of information notices in local newspapers. Council's website is continuing to be further enhanced for the distribution of information. Council continued to provide information via it's Facebook page during the year.

Council distributes a monthly Newsletter to all residents via an unaddressed mail out and is available on Councils Website [www.frc.sa.gov.au](http://www.frc.sa.gov.au)


### 2015 Australia Day Awards

The following 2015 Australia Day Awards were made by Council:

*Citizen of the Year – Mary Francis*

*Junior Citizen of the Year – Skye Gilbert*

*Community Event of the Year – Hawker Races*

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## COUNCIL COMMITTEES AND DELEGATES

### Council Committees

#### Statutory Committees

Audit Committee (Sec 126 Local Government Act 1999)  
Flinders Regional Development Assessment Panel (Sec 34 Development Act 1934)  
Flinders Ranges Visitor Information Centre Management Committee (Sec 41 LG Act)

#### Reference Committees

The Flinders Ranges Council Building Fire Safety Committee  
Quorn Swimming Pool Management Committee  
Hawker Swimming Pool Management Committee  
Flinders Shared Services Group  
Enterprise Bargaining Committee  
Little Corella Reference Committee  
Warren Gorge Reference Committee  
Signage Reference Committee  
Policy Review Reference Committee  
Community Emergency Risk Management Committee

### Council Delegates

Council Members, staff and residents represent Council on the following committees:

Central Local Government Region of South Australia  
Flinders Ranges Tourism Operators Association  
Flinders Ranges and Outback SA Tourism Committee  
Locust Community Reference Group  
Hawker Area School Governing Council  
Hawker Community Development Board  
Hawker Country Fire Service  
Hawker School / Community Library Board  
Hawker Community Sporting Centre  
Hawker Health Advisory Council  
Local Government Association of South Australia  
Local Government Finance Association of South Australia  
Local Government System Incorporated  
Northern Passenger Transport Network  
Quorn Agricultural Show Society  
Quorn Country Fire Service  
Quorn Health Advisory Council  
Quorn Hospital Primary Health Care Committee  
Quorn State Emergency Services  
Quorn School / Community Library Board  
Quorn Local History Group  
Region 4 Bushfire Management Committee  
Regional Coordination Network – Far North  
Regional Development Australia Far North  
Wirreanda Cottages  
Zone Emergency Management Committee – Far North

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## Policies

The Local Government Act 1999 requires Councils to have in place certain policies. Listed below are the various policies or codes either required by the Local Government Act 1999 or other Acts or agreed to by Council:


Number	Policy Title	Issue Date	Last Review Date
G1.1	Safe Environment	July 2012	August 2013
G1.2	Code of Conduct for Employees (Statutory)	February 2014	February 2014
G1.3	Training and Development for Elected Members	July 2012	February 2015
G1.4	Elected Members' Allowances and Benefits	July 2012	June 2015
G1.5	Elected member Conduct – Complaint Handling	July 2012	June 2015
G1.6	Code of Conduct for Elected Members (Statutory)	August 2013	August 2013
G1.7	Information Privacy	July 2012	June 2015
G1.8	Code of Practice – Access to Council Meetings and Documents	July 2012	August 2013
G1.9	Public Consultation	July 2012	June 2015
G1.10	Internal Controls	July 2012	August 2013
G1.11	Order Making	July 2012	June 2015
G1.12	Work Health and Safety and Injury Management (LGAWCS)	April 2015	April 2015
G1.13	Internal Review of Council Decisions	July 2012	June 2015
G1.14	Whistleblowers Protection	July 2012	June 2015
G1.15	Records Management Procedure	July 2012	August 2013
G1.16	Copyright Infringement	July 2012	August 2013
G1.17	Selection of Road and Public Place Names	July 2012	August 2013
G1.18	Fraud and Corruption Prevention	July 2012	June 2015
G1.19	Asset Management	July 2012	August 2013
G1.20	Customer Service Goals	July 2011	February 2015
G1.21	Accounting for Assets	July 2012	August 2013
G1.22	Risk Management	July 2012	June 2015
G1.23	Customer Complaints	July 2012	June 2015
G1.24	Caretaker Policy	June 2010	May 2014
G1.25	Procurement and Disposal Policy	May 2011	August 2013
G1.26	Treasury Management	May 2013	October 2014
G1.27	Social Media	August 2013	August 2013
G1.28	Rating and Rate Rebate	July 2014	July 2014
G1.29	Prudential Management	January 2014	January 2014
G1.30	Building Inspection	October 2014	October 2014
G1.32	Code of Conduct Volunteers	October 2014	October 2014
G1.33	Public Question Time	February 2015	February 2015
G1.34	Code of Practice – Meeting Procedure	March 2015	March 2015

All policies can be viewed at the Quorn Council Office, Monday to Friday between the hours of 9.00 am and 5.00 pm or are available on Council's website [www.frc.sa.gov.au](http://www.frc.sa.gov.au)

Council's Policy Review Reference Committee has scheduled a review of all policies in 2015. The Policy Review Reference Committee is also considering new policies for consideration by Council:

G1.35 Council Resources for Emergency Response  
G1.36 Tree Management

The above policies are scheduled to be adopted by end of 2015 after public consultation.

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## Delegations

The Chief Executive Officer and other officers have the delegated authority from Council to make decisions on a number of specified administrative and policy matters. The delegations are included in the Policy Manual and reviewed annually by Council.

Council cannot delegate to staff various functions as outlined in Section 44(3)(a) and (k) of the Local Government Act, 1999.

Delegations as at 30<sup>th</sup> June 2015 were:

<i>Burial and Cremation Act 2013</i>	Colin Davies
<i>Community Titles Act 1996</i>	Colin Davies
<i>Development Act 1993</i>	Colin Davies
	Ann Frick
	Lynette Brandwood
	Peter Harmer
<i>Dog and Cat Management Act 1995</i>	Colin Davies
	Roy O'Connor
	Brenton Pearce
	John Deer
	Ian Press
<i>Environment Protection Act 1993</i>	Colin Davies
	Roy O'Connor
	Brenton Pearce
<i>Expiation of Offences Act 1996</i>	Colin Davies
	Roy O'Connor
	Brenton Pearce
<i>Fences Act 1975</i>	Maria Xanthis
<i>Fire and Emergency Services Act 2005</i>	Colin Davies
	Colin Davies
	Mark Finlay
	Ian Press
<i>Food Act 2001</i>	Colin Davies
	Maria Xanthis
<i>Freedom of Information Act 1991</i>	Colin Davies
	Julie Campbell
<i>Heavy Vehicle National Law (SA) Act 2013</i>	Colin Davies
<i>Housing Improvement Act 1940</i>	Colin Davies
<i>Impounding Act 1920</i>	Colin Davies
	Roy O'Connor
<i>Land and Business (Sale and Conveyancing) Act 1994</i>	Colin Davies
<i>Liquor Licensing Act 1997</i>	Colin Davies
	Tung Pham
<i>Local Government Act 1934 – Cemeteries</i>	Colin Davies
	Roy O'Connor
<i>Local Government Act 1934</i>	Colin Davies
<i>Local Government Act 1999</i>	Colin Davies
<i>Natural Resources Management Act 2004</i>	Colin Davies
<i>Real Property Act 1886</i>	Colin Davies
<i>Roads (Opening and Closing) Act 1991</i>	Colin Davies
	Roy O'Connor
<i>Road Traffic Act 1961</i>	Colin Davies
	Roy O'Connor
<i>Safe Drinking Water Act 2012</i>	Colin Davies
	Maria Xanthis

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*South Australian Public Health Act 2011*

*Supported Residential Facilities Act 1992*

*Unclaimed Goods Act 1987*

*Water Industry Act 2012*

*Work Health and Safety Act 2012*

Colin Davies  
Maria Xanthis  
Colin Davies  
Colin Davies  
Colin Davies  
Maria Xanthis  
Roy O'Connor  
Brenton Pearce  
Colin Davies  
Roy O'Connor  
Julie Campbell  
Ann Frick

# The Flinders Ranges Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2015

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*An engaging community which enjoys a sustainable,  
contemporary lifestyle and flourishing economy within an  
unspoilt natural environment.*



# The Flinders Ranges Council

## General Purpose Financial Statements for the year ended 30 June 2015

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- Statement of Financial Position	5
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## The Flinders Ranges Council

### General Purpose Financial Statements for the year ended 30 June 2015

#### 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 2015 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.



Colin Davies  
CHIEF EXECUTIVE OFFICER



Peter Slattery  
MAYOR

**Date:** 7/9/15



# The Flinders Ranges Council

## General Purpose Financial Statements for the year ended 30 June 2015

### Understanding Council's Financial Statements

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#### Introduction

Each year, individual Local Governments across South Australia are required to present a set of audited Financial Statements to their Council and Community.

#### About the Certification of Financial Statements

The Financial Statements must be certified by the Chief Executive Officer and Mayor as "presenting a true & fair view" of the Council's financial results for the year, and ensuring both responsibility for and ownership of the Financial Statements across Council.

#### What you will find in the Statements

The Financial Statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2015.

The format of the Financial Statements is standard across all South Australian Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and the requirements as set down in the South Australia Model Financial Statements.

The Financial Statements incorporate 4 "primary" financial statements:

##### **1. A Statement of Comprehensive Income**

A summary of Council's financial performance for the year, listing all income & expenses.

##### **2. A Balance Sheet**

A 30 June snapshot of Council's financial position including its assets & liabilities.

##### **3. A Statement of Changes in Equity**

The overall change for the year (in dollars) of Council's "net wealth".

##### **4. A Statement of Cash Flows**

Indicates where Council's cash came from and where it was spent.

#### About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the 4 Primary Financial Statements.

#### About the Auditor's Reports

Council's Financial Statements are required to be audited by external accountants (that generally specialize in Local Government).

In South Australia, the Auditor provides an audit report, with an opinion on whether the Financial Statements present fairly the Council's financial performance and position.

#### About the Independence Certificates

Council's Financial Statements are also required to include signed Certificates by both the Council and the Auditors that the Council's Auditor has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

#### Who uses the Financial Statements?

The Financial Statements are publicly available documents and are used by (but not limited to) Councillors, Residents and Ratepayers, Employees, Suppliers, Contractors, Customers, the Local Government Association of South Australia, the SA Local Government Grants Commission, and Financiers including Banks and other Financial Institutions.

Under the *Local Government Act 1999* the Financial Statements must be made available at the principal office of the Council and on Council's website.

# The Flinders Ranges Council

## Statement of Comprehensive Income

for the year ended 30 June 2015

\$	Notes	2015	2014
<b>Income</b>			
Rates Revenues	2a	2,050,969	1,894,640
Statutory Charges	2b	34,897	33,001
User Charges	2c	80,106	77,138
Grants, Subsidies and Contributions	2g	1,620,397	1,729,589
Investment Income	2d	95,900	113,427
Reimbursements	2e	104,006	63,982
Other Income	2f	388,024	369,037
<b>Total Income</b>		<b>4,374,298</b>	<b>4,280,814</b>
<b>Expenses</b>			
Employee Costs	3a	1,526,121	1,446,585
Materials, Contracts & Other Expenses	3b	1,520,454	1,604,679
Depreciation, Amortisation & Impairment	3c	1,336,829	1,268,240
Finance Costs	3d	94,707	77,864
<b>Total Expenses</b>		<b>4,478,110</b>	<b>4,397,368</b>
<b>Operating Surplus / (Deficit)</b>		<b>(103,813)</b>	<b>(116,554)</b>
Asset Disposal & Fair Value Adjustments	4	(4,940)	(61,314)
Amounts Received Specifically for New or Upgraded Assets	2g	1,905,000	1,067,000
<b>Net Surplus / (Deficit) <sup>1</sup></b>		<b>1,796,247</b>	<b>889,132</b>
<b>Other Comprehensive Income</b>			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in Revaluation Surplus - I,PP&E	9a	(489,957)	7,882,556
<b>Total Other Comprehensive Income</b>		<b>(489,957)</b>	<b>7,882,556</b>
<b>Total Comprehensive Income</b>		<b>1,306,290</b>	<b>8,771,688</b>

<sup>1</sup> Transferred to Equity Statement

# The Flinders Ranges Council

## Statement of Financial Position

as at 30 June 2015

\$	Notes	2015	2014
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	5a	3,857,871	3,022,172
Trade & Other Receivables	5b	387,779	313,222
Inventories	5d	290,763	602,922
<b>Total Current Assets</b>		<b>4,536,412</b>	<b>3,938,316</b>
<b>Non-Current Assets</b>			
Financial Assets	6a	2,041	6,476
Infrastructure, Property, Plant & Equipment	7a	56,186,324	54,238,690
<b>Total Non-Current Assets</b>		<b>56,188,365</b>	<b>54,245,166</b>
<b>TOTAL ASSETS</b>		<b>60,724,777</b>	<b>58,183,482</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	8a	1,085,772	508,629
Borrowings	8b	206,467	62,401
Provisions	8c	802,222	761,715
<b>Total Current Liabilities</b>		<b>2,094,461</b>	<b>1,332,745</b>
<b>Non-Current Liabilities</b>			
Borrowings	8b	1,455,066	979,171
Provisions	8c	43,641	46,247
<b>Total Non-Current Liabilities</b>		<b>1,498,707</b>	<b>1,025,418</b>
<b>TOTAL LIABILITIES</b>		<b>3,593,168</b>	<b>2,358,163</b>
<b>Net Assets</b>		<b>57,131,609</b>	<b>55,825,319</b>
<b>EQUITY</b>			
Accumulated Surplus		15,594,306	14,012,076
Asset Revaluation Reserves	9a	38,775,047	39,265,004
Other Reserves	9c	2,762,256	2,548,239
<b>Total Council Equity</b>		<b>57,131,609</b>	<b>55,825,319</b>

# The Flinders Ranges Council

## Statement of Changes in Equity for the year ended 30 June 2015

\$	Notes	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	Total Equity
2015					
Balance at the end of previous reporting period		14,012,076	39,265,004	2,548,239	55,825,319
a. Net Surplus / (Deficit) for Year		1,796,247	-	-	1,796,247
Other Comprehensive Income		-	(489,957)	-	(489,957)
Total Comprehensive Income		1,796,247	(489,957)	-	1,306,290
b. Transfers between Reserves		(214,017)	-	214,017	-
Balance at the end of period		15,594,306	38,775,047	2,762,256	57,131,609
2014					
Balance at the end of previous reporting period		12,979,663	31,382,448	2,691,520	47,053,631
a. Net Surplus / (Deficit) for Year		889,132	-	-	889,132
b. Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	-	7,882,556	-	7,882,556
Other Comprehensive Income		-	7,882,556	-	7,882,556
Total Comprehensive Income		889,132	7,882,556	-	8,771,688
c. Transfers between Reserves		143,281	-	(143,281)	-
Balance at the end of period		14,012,076	39,265,004	2,548,239	55,825,319

# The Flinders Ranges Council

## Statement of Cash Flows

for the year ended 30 June 2015

\$	Notes	2015	2014
<b>Cash Flows from Operating Activities</b>			
<b><u>Receipts</u></b>			
Operating Receipts		5,482,169	3,707,729
Investment Receipts		95,900	114,821
<b><u>Payments</u></b>			
Operating Payments to Suppliers and Employees		(3,425,090)	(3,272,125)
Finance Payments		(66,689)	(101,942)
<b>Net Cash provided by (or used in) Operating Activities</b>	11b	<b>2,086,289</b>	<b>448,483</b>
<b>Cash Flows from Investing Activities</b>			
<b><u>Receipts</u></b>			
Amounts Received Specifically for New/Upgraded Assets		1,905,000	1,067,000
Sale of Replaced Assets		51,182	61,636
Repayments of Loans by Community Groups		3,809	3,265
<b><u>Payments</u></b>			
Expenditure on Renewal/Replacement of Assets		(205,667)	(902,571)
Expenditure on New/Upgraded Assets		(3,624,875)	(1,416,095)
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(1,870,551)</b>	<b>(1,186,765)</b>
<b>Cash Flows from Financing Activities</b>			
<b><u>Receipts</u></b>			
Proceeds from Borrowings		750,000	-
<b><u>Payments</u></b>			
Repayments of Borrowings		(130,039)	(58,520)
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>619,961</b>	<b>(58,520)</b>
<b>Net Increase (Decrease) in Cash Held</b>		<b>835,700</b>	<b>(796,802)</b>
plus: <b>Cash &amp; Cash Equivalents at beginning of period</b>	11	3,022,172	3,818,974
<b>Cash &amp; Cash Equivalents at end of period</b>	11	<b>3,857,872</b>	<b>3,022,172</b>

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

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n/a - not applicable

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 1. Summary of Significant Accounting Policies

---

The principal accounting policies adopted by Council in the preparation of these consolidated financial statements 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* dated 7 September 2015.

##### 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 these Notes.

##### 1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar.

#### 2 The Local Government Reporting Entity

The Flinders Ranges Council is incorporated under the South Australian *Local Government Act 1999* and has its principal place of business at 1 Seventh Street, Quorn SA 5433. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

Trust monies and property held by Council but subject to the control of other persons have been excluded from these reports. A separate statement of moneys held in the Trust Fund is available for inspection at the Council Office by any person free of charge.

#### 3 Income Recognition

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

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

Grants Commission funds received in June for the next financial year have been consistently shown as income received in advance in the Financial Reports. Therefore neither the Financial Reports nor the Budget variances are distorted.

The actual amounts of untied grants received during the reporting periods are disclosed in Note 2.

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 1. Summary of Significant Accounting Policies (continued)

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

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

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

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

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

#### 5 Inventories

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

#### 6 Infrastructure, Property, Plant & Equipment

##### 6.1 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.

##### 6.2 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 below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Office Furniture & Equipment	\$2,000
Other Plant & Equipment	\$2,000
Buildings - new construction/extensions	\$2,000
Park & Playground Furniture & Equipment	\$2,000
Road construction & reconstruction	\$2,000
Paving & footpaths, Kerb & Gutter	\$2,000
Drains & Culverts	\$2,000
Reticulation extensions	\$2,000
Sidelines & household connections	\$2,000
Artworks	\$2,000

##### 6.3 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 7.

##### 6.4 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 listed below. Depreciation periods for infrastructure assets have been estimated based on



## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 1. Summary of Significant Accounting Policies (continued)

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.

#### *Plant, Furniture & Equipment*

Office Equipment	3 to 5 years
Office Furniture	10 to 25 years
Vehicles and Road-making Equip	5 to 20 years
Other Plant & Equipment	5 to 50 years

#### *Building & Other Structures*

Buildings – masonry	25 to 100 years
Buildings – other construction	25 to 100 years
Park Structures – masonry	25 to 100 years
Park Structures – other construction	25 to 100 years
Playground equipment	5 to 15 years
Benches, seats, etc	10 to 20 years

#### *Infrastructure*

Sealed Roads – Surface	15 years
Sealed Roads – Structure	100 years
Unsealed Roads	Not Depreciated (Interpretation 1055)
Bridges – Concrete	80 to 100 years
Paving & Footpaths, Kerb & Gutter	20 to 60 years
Drains	80 to 80 years
Culverts	60 years
Flood Control Structures	50 to 80 years
Dams and Reservoirs	80 to 100 years
Bores	20 to 40 years
Reticulation Pipes – PVC	50 to 80 years
Reticulation Pipes – other	25 to 75 years

#### *Other Assets*

Library Books	10 to 15 years
Artworks	indefinite

### 6.5 Impairment

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 inflows or value in use).

For assets 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, the value in use is the depreciated replacement cost. In assessing impairment for these assets, a rebuttable

assumption is made that the current replacement cost exceeds the original cost of acquisition.

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.

### 6.6 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 other than grants 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

Borrowings are initially recognised at fair value, net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings are carried at their principal amounts which represent the present value of future cash

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 1. Summary of Significant Accounting Policies (continued)

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flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables".

#### 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.

Council does not make payment for untaken sick leave.

##### 9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Statewide 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 18.

#### 10 Provisions

##### 10.1 Provisions for Reinstatement, Restoration and Rehabilitation

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, and are carried at the net present value of estimated future costs.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change. Council's policy to maximise recycling is extending the operational life of these facilities, and significant uncertainty exists in the estimation of the future closure date.

#### 11 Leases

Lease arrangements have been accounted for in accordance with Australian Accounting Standard AASB 117.

In respect of finance leases, where Council substantially carries all of the risks incident to ownership, the leased items are initially recognised as assets and liabilities equal in amount to the present value of the minimum lease payments. The assets are disclosed within the appropriate asset class, and are amortised to expense over the period during which the Council is expected to benefit from the use of the leased assets. Lease payments are allocated between interest expense and reduction of the lease liability, according to the interest rate implicit in the lease.

In respect of operating leases, where the lessor substantially retains all of the risks and benefits incident to ownership of the leased items, lease payments are charged to expense over the lease term.

#### 12 Construction Contracts

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

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

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 1. Summary of Significant Accounting Policies (continued)

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revenue, the expected loss is recognised as an expense immediately.

#### 13 Equity Accounted Council Businesses

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements, which are only recognised if material, are accounted for in accordance with AASB 128 and set out in detail in Note 19.

#### 14 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.

#### 15 New accounting standards and UIG interpretations

Certain new (or amended) accounting standards and interpretations have been published that are not mandatory for reporting periods ending 30 June 2015.

**Council has not adopted any of these standards early.**

Council's assessment of the impact of these new standards and interpretations is set out below.

Apart from the AASB disclosures below, there are no other standards that are "not yet effective" which are expected to have a material impact on Council in the current or future reporting periods and on foreseeable future transactions.

#### Applicable to Local Government:

##### **AASB 9 - Financial Instruments** (and associated amending standards)

AASB 9 replaces AASB 139 Financial Instruments: Recognition and Measurement and has an effective date for reporting periods beginning on or after 1 January 2018 (and must be applied retrospectively).

The overriding impact of AASB 9 is to change the requirements for the classification, measurement and disclosures associated with financial assets.

Under the new requirements the four current categories of financial assets stipulated in AASB 139 will be replaced with two measurement categories:

- fair value and
- amortised cost (where financial assets will only be able to be measured at amortised cost where very specific conditions are met).

##### **AASB 15 - Revenue from contracts with customers and associated amending standards**

AASB 15 introduces a five step process for revenue recognition with the core principle of the new Standard being that entities recognise revenue so as to depict the transfer of goods or services to customers in amounts that reflect the consideration (that is, payment) to which the entity expects to be entitled in exchange for those goods or services.

The changes in revenue recognition requirements in AASB 15 may cause changes to accounting policies relating to the timing and amount of revenue recorded in the financial statements as well as additional disclosures.

The full impact of AASB 15 has not yet been ascertained or quantified.

AASB 15 will replace AASB 118 which covers contracts for goods and services and AASB 111 which covers construction contracts.

The effective date of this standard is for annual reporting periods beginning on or after 1 January 2017.

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 1. Summary of Significant Accounting Policies (continued)

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#### **AASB 124 - Related Party Disclosures**

From 1 July 2016, AASB 124 Related Party Disclosures will apply to Council.

This means that Council will be required to disclose information about related parties and Council transactions with those related parties.

Related parties will more than likely include the Mayor, Councillors and certain Council staff. In addition, the close family members of those people and any organisations that they control or are associated with will be classified as related parties (and fall under the related party reporting requirements).

#### **Not applicable to Local Government per se;**

None

#### **16 Comparative Figures**

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

#### **17 Disclaimer**

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 2. Income

\$	Notes	2015	2014
<b>(a). Rates Revenues</b>			
<b>General Rates</b>			
General Rates		1,581,966	1,462,476
Less: Mandatory Rebates		(56,253)	(40,865)
Less: Discretionary Rebates, Remissions & Write Offs		-	(30,478)
<b>Total General Rates</b>		<b>1,525,713</b>	<b>1,391,133</b>
<b>Other Rates (Including Service Charges)</b>			
Natural Resource Management Levy		33,583	33,042
Waste Collection		231,615	212,240
Community Wastewater Management Systems		236,745	234,300
<b>Total Other Rates</b>		<b>501,943</b>	<b>479,582</b>
<b>Other Charges</b>			
Penalties for Late Payment		24,018	23,925
<b>Total Other Charges</b>		<b>24,018</b>	<b>23,925</b>
Less: Discretionary Rebates, Remissions & Write Offs		(706)	-
<b>Total Rates Revenues</b>		<b>2,050,969</b>	<b>1,894,640</b>
<b>(b). Statutory Charges</b>			
Development Act Fees		14,421	11,801
Town Planning Fees		-	3,907
Health & Septic Tank Inspection Fees		4,569	-
Animal Registration Fees & Fines		12,630	12,689
Other Licences, Fees & Fines		3,277	4,604
<b>Total Statutory Charges</b>		<b>34,897</b>	<b>33,001</b>
<b>(c). User Charges</b>			
Cemetery/Crematoria Fees		18,768	19,723
Hall & Equipment Hire		9,854	7,526
Swimming Pools		25,086	26,750
Community Bus Hire		6,766	3,315
Waste Management		17,938	18,553
Airport Fees		216	160
Sundry		1,477	1,111
<b>Total User Charges</b>		<b>80,106</b>	<b>77,138</b>

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 2. Income (continued)

\$	Notes	2015	2014
<b>(d). Investment Income</b>			
Interest on Investments			
- Local Government Finance Authority		92,966	104,116
- Banks & Other		2,154	8,361
- Loans to Community Groups		780	950
<b>Total Investment Income</b>		<b>95,900</b>	<b>113,427</b>
<b>(e). Reimbursements</b>			
Private Works		11,345	14,334
Shared Services Fees		73,444	15,284
Other		19,217	34,364
<b>Total Reimbursements</b>		<b>104,006</b>	<b>63,982</b>
<b>(f). Other Income</b>			
Insurance & Other Recoupments - Infrastructure, IPP&E		32,410	-
Rebates Received		23,096	27,386
Commercial Income		11,888	19,369
Donations		7,295	27,071
Sundry		78,107	78,594
Outback Community Authority		16,238	15,319
FRVIC		218,989	201,298
<b>Total Other Income</b>		<b>388,024</b>	<b>369,037</b>
<b>(g). Grants, Subsidies, Contributions</b>			
Amounts Received Specifically for New or Upgraded Assets		1,905,000	1,067,000
Other Grants, Subsidies and Contributions		1,620,397	1,729,589
<b>Total Grants, Subsidies, Contributions</b>		<b>3,525,397</b>	<b>2,796,589</b>
The functions to which these grants relate are shown in Note 12.			
<b>(i) Sources of grants</b>			
Commonwealth Government		3,159,504	2,741,780
State Government		354,500	44,809
Other		11,393	10,000
<b>Total</b>		<b>3,525,397</b>	<b>2,796,589</b>

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 2. Income (continued)

\$	Notes	2015	2014
<b>(h). Conditions over Grants &amp; Contributions</b>			
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:			
<b>Unexpended at the close of the previous reporting period</b>		106,050	17,680
<i>Less:</i>			
<i>Expended during the current period from revenues recognised in previous reporting periods</i>			
Heritage & Cultural Services		(945,560)	(72,673)
<b>Subtotal</b>		<b>(945,560)</b>	<b>(72,673)</b>
<i>Plus:</i>			
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>			
Heritage & Cultural Services		928,000	161,043
<b>Subtotal</b>		<b>928,000</b>	<b>161,043</b>
<b>Unexpended at the close of this reporting period</b>		<b>88,490</b>	<b>106,050</b>
<b>Net increase (decrease) in assets subject to conditions in the current reporting period</b>		<b>(17,560)</b>	<b>88,370</b>



# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 3. Expenses

\$	Notes	2015	2014
<b>(a). Employee Costs</b>			
Salaries and Wages		1,363,540	1,181,705
Employee Leave Expense		108,725	137,776
Superannuation - Defined Contribution Plan Contributions	18	46,186	45,145
Superannuation - Defined Benefit Plan Contributions	18	74,178	72,073
Workers' Compensation Payments		16,952	-
Workers Compensation Insurance		80,404	82,111
Less: Capitalised and Distributed Costs		(163,865)	(72,225)
<b>Total Operating Employee Costs</b>		<b>1,526,121</b>	<b>1,446,585</b>
Total Number of Employees (full time equivalent at end of reporting period)		20	21
<b>(b). Materials, Contracts and Other Expenses</b>			
<b>(i) Prescribed Expenses</b>			
Auditor's Remuneration			
- Auditing the Financial Reports		8,500	8,500
Elected Members' Expenses		81,702	74,354
Election Expenses		7,202	468
<b>Subtotal - Prescribed Expenses</b>		<b>97,403</b>	<b>83,322</b>
<b>(ii) Other Materials, Contracts and Expenses</b>			
Contractors		414,453	521,754
Energy - Fuel & Power		107,162	288,647
Individually Significant Items		79,642	25,611
Legal Expenses		52,133	91,959
Levies Paid to Government - NRM levy		33,587	32,853
Levies - Other		4,089	22,252
Parts, Accessories & Consumables		56,883	36,864
Professional Services		6,304	3,456
Sundry		338,282	550,929
Waste Management		245,631	313,656
Insurance		115,474	67,100
Vehicle Maintenance		99,560	125,996
FBT		20,016	8,652
FRVIC		209,254	211,972
Quorn Swimming Pool Contract		1,603,955	-
Rubble / Crushed Rock		212,273	-
Road Construction & Maintenance		1,246,292	950,904
Less: Capitalised and Distributed Costs		(3,421,938)	(1,731,248)
<b>Subtotal - Other Material, Contracts &amp; Expenses</b>		<b>1,423,051</b>	<b>1,521,357</b>
<b>Total Materials, Contracts and Other Expenses</b>		<b>1,520,454</b>	<b>1,604,679</b>
<b>(iii) Individually significant items</b>			
Flood Damage Repairs ( Own Funds - No State Government Support)		79,642	25,611



# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 3. Expenses (continued)

\$	Notes	2015	2014
<b>(c). Depreciation, Amortisation and Impairment</b>			
<b>(i) Depreciation and Amortisation</b>			
Land & Buildings		651,687	643,448
Infrastructure		421,112	346,773
- CWMS		61,379	61,019
Plant & Equipment		157,033	161,784
Furniture & Fittings		34,566	43,979
Minor Plant		11,052	11,237
<b>Subtotal</b>		<b>1,336,829</b>	<b>1,268,240</b>
<b>(ii) Impairment</b>			
Nil			
<b>Total Depreciation, Amortisation and Impairment</b>		<b>1,336,829</b>	<b>1,268,240</b>
<b>(d). Finance Costs</b>			
Interest on Overdraft and Short-Term Drawdown		97	-
Interest on Loans		94,609	77,864
<b>Total Finance Costs</b>		<b>94,707</b>	<b>77,864</b>

### Note 4. Asset Disposal & Fair Value Adjustments

<b>Infrastructure, Property, Plant &amp; Equipment</b>			
<b>(i) Assets Renewed or Directly Replaced</b>			
Proceeds from Disposal		51,182	61,636
Less: Carrying Amount of Assets Sold		(56,122)	(122,950)
<b>Gain (Loss) on Disposal</b>		<b>(4,940)</b>	<b>(61,314)</b>
<b>Net Gain (Loss) on Disposal or Revaluation of Assets</b>		<b>(4,940)</b>	<b>(61,314)</b>

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 5. Current Assets

\$	Notes	2015	2014
<b>(a). Cash &amp; Cash Equivalents</b>			
Cash on Hand at Bank		44,169	28,092
Deposits at Call		1,563,702	494,080
Short Term Deposits & Bills, etc.		2,250,000	2,500,000
<b>Total Cash &amp; Cash Equivalents</b>		<b>3,857,871</b>	<b>3,022,172</b>
<b>(b). Trade &amp; Other Receivables</b>			
Rates - General & Other		253,824	255,723
Accrued Interest		20,766	25,486
Debtors - General		63,142	28,748
GST Recoupment		32,858	-
Prepayments		12,500	-
Loans to Community Organisations		3,891	3,265
Other		798	-
<b>Subtotal</b>		<b>387,779</b>	<b>313,222</b>
Less: Allowance for Doubtful Debts		-	-
<b>Total Trade &amp; Other Receivables</b>		<b>387,779</b>	<b>313,222</b>
<b>(c). Inventories</b>			
Stores & Materials		238,495	551,783
Trading Stock		52,268	51,139
<b>Total Inventories</b>		<b>290,763</b>	<b>602,922</b>

### Note 6. Non-Current Assets

#### (a). Financial Assets

##### Receivables

Loans to Community Organisations	2,041	6,476
<b>Total Receivables</b>	<b>2,041</b>	<b>6,476</b>
<b>Total Financial Assets</b>	<b>2,041</b>	<b>6,476</b>

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2015

Note 7a. Infrastructure, Property, Plant & Equipment

\$	Fair Value Level	as at 30/6/2014					Asset Movements during the Reporting Period							as at 30/6/2015				
		At Fair Value	At Cost	Accumulated		Carrying Value	Asset Additions		WDV of Asset Disposals	Depreciation Expense (Note 3c)	Impairment Reversal (via P/L)	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated		Carrying Value
				Dep'n	Impairment		New / Upgrade	Renewals								Dep'n	Impairment	
Land & Buildings	3	28,875,425	-	11,490,755	-	17,384,670	1,891,919	18,842		(651,687)	489,957	(489,957)	-	29,155,892	-	11,002,105	-	18,153,787
Infrastructure	3	36,600,015	-	4,415,336	-	32,184,679	1,708,130	-	-	(421,112)	-	-	-	38,308,146	-	4,836,448	-	33,471,698
- CWMS	3	3,766,395	-	948,972	-	2,817,423	24,824	-	-	(61,379)	-	-	-	3,791,218	-	1,010,350	-	2,780,868
Plant & Equipment	3	2,634,463	-	1,136,768	-	1,497,695	-	167,411	(54,975)	(157,033)	-	-	-	2,708,711	-	1,255,612	-	1,453,099
Furniture & Fittings	3	520,214	-	231,975	-	288,239	-	19,414	-	(34,566)	-	-	-	539,628	-	266,541	-	273,087
Minor Plant	3	144,162	-	78,178	-	65,984	-	-	(1,147)	(11,052)	-	-	-	141,562	-	87,777	-	53,785
Total Infrastructure, Property, Plant & Equipment		72,540,674	-	18,301,984	-	54,238,690	3,624,873	205,667	(56,122)	(1,336,829)	489,957	(489,957)	-	74,645,157	-	18,458,833	-	56,186,324
Comparatives		59,897,863	1,690,586	16,159,791	-	45,428,658	1,155,097	1,163,569	(122,950)	(1,268,240)	-	-	7,882,556	72,540,674	-	18,301,984	-	54,238,690

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 7b. Valuation of Infrastructure, Property, Plant & Equipment & Investment Property

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#### Valuation of Assets

The fair value of assets and liabilities must be estimated in accordance with various Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a "level" in the fair value hierarchy as follows:

**Level 1:** Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2:** Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3:** Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Refer to Note 7a for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

#### Information on Valuations

Accounting procedure: Upon revaluation, the current new replacement cost and accumulated depreciation are restated 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.

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.

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.

There is no known market for buildings, infrastructure and other assets. These assets 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.

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 7b. Valuation of Infrastructure, Property, Plant & Equipment & Investment Property (continued)

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#### Valuation of Assets (continued)

##### Other Information

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to AASB 1.19 to retain a previously established deemed cost under GAAP as its deemed cost. With subsequent addition at cost, this remains as the basis of recognition of non-material asset classes.

Upon revaluation, the current new replacement cost and accumulated depreciation are restated 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, current replacement cost is taken to be the fair value.

##### Highest and best use

The following non financial assets of Council are being utilised at other than their 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.

##### Transition to AASB 13 - Fair Value Measurement

The requirements of AASB 13 Fair Value Measurement have been applied to all valuations undertaken since 1 July 2013 as shown by the valuation dates by individual asset classes below.

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.

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 7b. Valuation of Infrastructure, Property, Plant & Equipment & Investment Property (continued)

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#### Valuation of Assets (continued)

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.

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 7b. Valuation of Infrastructure, Property, Plant & Equipment & Investment Property (continued)

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#### Valuation of Assets (continued)

##### Plant, Furniture & Equipment

Pursuant to Council's election, these assets are recognised on the cost basis.

##### Land, Land Improvements, Buildings & Other Structures

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.

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

Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised on the cost basis, deriving from a valuation at 01 July 2013 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.

Pursuant to Council's election, buildings and other structures are recognised at fair value being written down replacement cost.

##### Infrastructure

Transportation assets were valued by Maloneys at written down current replacement cost during the reporting period ended 30 June 2015 and pursuant to Council's election are disclosed at deemed cost. All acquisitions made after the respective dates of valuation are recorded at cost.

Stormwater drainage infrastructure was valued by Maloneys as at 30 June 2015 at written down current replacement cost, based on actual costs incurred during the reporting period ended 30 June 2015 and pursuant to Council's election are disclosed at deemed cost. All acquisitions made after the respective dates of valuation are recorded at cost.

Community wastewater management system infrastructure was valued by Maloneys at written down current replacement cost during the reporting period ended 30 June 2015 and pursuant to Council's election are disclosed at deemed cost. All acquisitions made after the respective dates of valuation are recorded at cost.

##### All other Assets

Pursuant to Council's election, these assets are recognised on the cost basis. Library books and other lending materials are capitalised in bulk, and written out when fully depreciated.

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 8. Liabilities

\$	Notes	2015 Current	2015 Non Current	2014 Current	2014 Non Current
<b>(a). Trade and Other Payables</b>					
Goods & Services		39,521	-	372,591	-
Payments Received in Advance		778,980	-	198	-
Accrued Expenses - Employee Entitlements		32,805	-	9,838	-
Accrued Expenses - Finance Costs		28,017	-	-	-
Accrued Expenses - Other		117,960	-	19,952	-
Other		88,490	-	106,050	-
<b>Total Trade and Other Payables</b>		<b>1,085,772</b>	<b>-</b>	<b>508,629</b>	<b>-</b>

### (b). Borrowings

Loans		206,467	1,455,066	62,401	979,171
<b>Total Borrowings</b>		<b>206,467</b>	<b>1,455,066</b>	<b>62,401</b>	<b>979,171</b>

All interest bearing liabilities are secured over the future revenues of the Council

### (c). Provisions

Employee Entitlements (including oncosts)		371,010	43,641	330,503	46,247
Future Reinstatement / Restoration, etc		431,212	-	431,212	-
<b>Total Provisions</b>		<b>802,222</b>	<b>43,641</b>	<b>761,715</b>	<b>46,247</b>



# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 9. Reserves

\$	1/7/2014	Increments (Decrements)	Transfers	Impairments	30/6/2015
<b>(a). Asset Revaluation Reserve</b>					
Land & Buildings	11,928,809	(489,957)	-	-	11,438,852
Infrastructure	17,780,217	-	-	-	17,780,217
- CWMS	768,432	-	-	-	768,432
Plant & Equipment	(67,043)	-	-	-	(67,043)
Furniture & Fittings	125,382	-	-	-	125,382
Minor Plant	60,193	-	-	-	60,193
Other Assets	8,669,014	-	-	-	8,669,014
<b>Total Asset Revaluation Reserve</b>	<b>39,265,004</b>	<b>(489,957)</b>	<b>-</b>	<b>-</b>	<b>38,775,047</b>
<b>Comparatives</b>	<b>31,382,448</b>	<b>7,882,556</b>	<b>-</b>	<b>-</b>	<b>39,265,004</b>

\$	1/7/2014	Tfrs to Reserve	Tfrs from Reserve	Other Movements	30/6/2015
<b>(b). Other Reserves</b>					
NRM Levy	528	14	(18)	(1)	523
Land & Buildings	63,640	16,360	-	-	80,000
Plant Replacement	75,228	2,003	(2,231)	-	75,000
Other	1,435,965	-	(358,761)	-	1,077,204
Garbage Service Charge	23,656	48,535	-	-	72,191
Stormwater Dams	22,315	-	(20,315)	-	2,000
Hawker Swimming Pool	2,153	-	(2,153)	-	-
Community Trust Funds	19,982	828	-	-	20,810
Quorn Swimming Pool	53,833	-	(53,833)	-	-
Hawker CWMS Service Charge	159,010	9,402	-	-	168,412
Quorn CWMS Service Charge	360,466	779,562	(90,912)	-	1,049,116
Airstrips	6,036	161	(6,197)	-	-
Roads	279,328	-	(109,328)	-	170,000
Community Buses	46,099	1,227	(326)	-	47,000
<b>Total Other Reserves</b>	<b>2,548,239</b>	<b>858,092</b>	<b>(644,074)</b>	<b>(1)</b>	<b>2,762,256</b>
<b>Comparatives</b>	<b>2,691,520</b>	<b>119,857</b>	<b>(263,138)</b>	<b>-</b>	<b>2,548,239</b>

### PURPOSES OF RESERVES

#### Asset Revaluation Reserves

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).

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 10. Assets Subject to Restrictions

\$	Notes	2015	2014
<p>The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.</p>			
<b>Cash &amp; Financial Assets</b>			
<b>Unexpended amounts received from Federal Government</b>			
CWMS Annual Service Charge		1,217,528	519,476
Garbage Annual Service Charge		72,191	23,656
NRM Levy		523	528
Unexpended Grant funds		88,490	106,050
Employee Entitlements		414,650	376,750
<b>Total Cash &amp; Financial Assets</b>		<b>1,793,382</b>	<b>1,026,460</b>
<b>Total Assets Subject to Externally Imposed Restrictions</b>		<b>1,793,382</b>	<b>1,026,460</b>

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 11. Reconciliation to Statement of Cash Flows

\$	Notes	2015	2014
<b>(a). Reconciliation of Cash</b>			
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 Cash Flows is reconciled to the related items in the Balance Sheet as follows:			
Total Cash & Equivalent Assets	5	3,857,871	3,022,172
Less: Short-Term Borrowings	8	-	-
<b>Balances per Statement of Cash Flows</b>		<b>3,857,871</b>	<b>3,022,172</b>

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

<b>Net Surplus/(Deficit)</b>		<b>1,796,247</b>	<b>889,132</b>
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		1,336,829	1,268,240
Net Increase/(Decrease) in Unpaid Employee Benefits		37,901	69,526
Grants for Capital Acquisitions (Treated as Investing Activity Receipts)		(1,905,000)	(1,067,000)
Net (Gain) Loss on Disposals		4,940	61,314
		<b>1,270,917</b>	<b>1,221,212</b>
<b>Add (Less): Changes in Net Current Assets</b>			
Net (Increase)/Decrease in Receivables		(73,931)	(10,369)
Net (Increase)/Decrease in Inventories		312,159	(90,753)
Net Increase/(Decrease) in Trade & Other Payables		577,143	(602,819)
Net Increase/(Decrease) in Other Provisions		1	(68,788)
<b>Net Cash provided by (or used in) operations</b>		<b>2,086,289</b>	<b>448,483</b>

### **(c). Financing Arrangements**

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

Bank Overdrafts	100,000	100,000
Corporate Credit Cards	8,000	8,000
LGFA Cash Advance Debenture Facility	1,000,000	1,000,000

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice. Council also has immediate access to a short-term draw-down facility, and variable interest rate borrowings under a cash advance facility, both from the Local Government Finance Authority of SA.

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2015

### Note 12a. Functions

Functions/Activities	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).									
	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	Actual 2015	Actual 2014	Actual 2015	Actual 2014	Actual 2015	Actual 2014	Actual 2015	Actual 2014	Actual 2015	Actual 2014
\$										
Administration	2,871,536	2,744,288	342,549	350,653	2,528,987	2,393,635	1,226,353	1,224,247	-	-
Public Order & Health	1,288	-	45,358	48,518	(44,070)	(48,518)	3,000	-	-	-
Social Security & Welfare	14,845	8,956	38,431	35,428	(23,586)	(26,472)	-	-	-	-
Community Amenities	505,066	485,480	921,184	848,232	(416,118)	(362,752)	-	-	-	-
Recreation & Culture	136,099	102,986	1,165,243	1,251,628	(1,029,144)	(1,148,642)	79,667	27,796	-	-
Agricultural Services	38,439	38,163	39,295	35,948	(856)	2,215	4,856	5,122	-	-
Regulatory Services	95,719	46,025	108,701	101,020	(12,982)	(54,995)	-	-	-	-
Transport & Communication	319,916	445,486	1,246,292	950,903	(926,376)	(505,417)	293,484	426,489	-	-
Economic Development	225,580	235,168	425,800	420,317	(200,220)	(185,149)	2,500	45,935	-	-
Not Elsewhere Classified	165,810	174,262	100,236	123,872	65,574	50,390	10,537	-	-	-
Works Overheads	-	-	45,022	230,849	(45,022)	(230,849)	-	-	-	-
Other Functions/Activities	-	-	-	-	-	-	-	-	60,691,919	54,238,690
<b>Total Functions/Activities</b>	<b>4,374,298</b>	<b>4,280,814</b>	<b>4,478,111</b>	<b>4,397,368</b>	<b>(103,813)</b>	<b>(116,554)</b>	<b>1,620,397</b>	<b>1,729,589</b>	<b>60,724,777</b>	<b>54,238,690</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.

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 12b. Components of Functions

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**The activities relating to Council functions are as follows:**

#### **COUNCIL ADMINISTRATION**

Governance, Administration NEC., Elected Members, Organisational, Support Services, Accounting/Finance, Payroll, Human Resources, Information Technology, Communication, Rates Administration, Records, Occupancy, Contract Management, Customer Service, Other Support Services, Revenues, LGGC – General Purpose, and Separate and Special Rates.

#### **PUBLIC ORDER & HEALTH**

Immunisation, Fire Protection, Vandalism, ESL, SES/CFS support

#### **SOCIAL SECURITY & WELFARE**

Northern Passenger Transport Scheme, Youth Advisory Council, Youth programs, Community Buses, Aged Homes support, Hospitals support, Community support programs

#### **COMMUNITY AMENITIES**

Waste collection and disposal, Cemeteries/Crematoria, Public Conveniences, Street Cleaning, Heritage Advisor, CWMS

#### **RECREATION & CULTURE**

Parks and Gardens, Sports Facilities – Indoor, Sports Facilities – Outdoor, Swimming Centres – Indoor, Swimming Centres – Outdoor, and Other Recreation. Library Services, Cultural Services, Cultural Venues, Heritage, Museums and Art Galleries, and Other Cultural Services, Civic & community Halls

#### **AGRICULTURAL SERVICES**

NRM Levy, Corella Control, Animal & Pest Plant expenditure

#### **REGULATORY SERVICES**

Dog and Cat Control, Building Control, Town Planning, Clean Air/Pollution Control, Litter Control, Health Inspection, Parking Control, and Other Regulatory Services.

#### **TRANSPORT & COMMUNICATION**

Footpaths and Kerbing, Roads – sealed, Roads – formed, Roads – natural formed, Roads – unformed, Traffic Management, LGGC – roads (formula funded), Drainage, Signs, guide posts, line marking

#### **ECONOMIC DEVELOPMENT**

Employment Creation Programs, Regional Development, Support to Local Businesses, Tourism, and Other Economic Development, VIC, Art & craft Shop

#### **NOT ELSEWHERE CLASSIFIED (NEC)**

Airstrips, shared services, advertising signs, private works, interest, Natural Disaster Mitigation

#### **WORKS - INDIRECT**

Depots, Machinery maintenance & operating costs, minor plant, WHS, signage, training,

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 13. Financial Instruments

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#### Recognised Financial Instruments

##### Bank, Deposits at Call, Short Term Deposits

##### Accounting Policy:

Carried at lower of cost and net realisable value; Interest is recognised when earned.

##### Terms & Conditions:

Fixed Deposits are returning fixed interest rates between 2% and 3% (2014: 3.0% and 4.7%). Short term deposits have an average maturity of 30 days and an average interest rate of 2.3% (2014: 30 days and 2.75%).

##### Carrying Amount:

Approximates fair value due to the short term to maturity.

##### Receivables

##### Rates & Associated Charges

(including legals & penalties for late payment)

Note: These receivables do not meet the definition of "financial instruments" and have been excluded from the following disclosures.

##### Accounting Policy:

Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

##### Terms & Conditions:

Secured over the subject land, arrears attract interest of 0.4375% (2014: 0.6042%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

##### Carrying Amount:

Approximates fair value (after deduction of any allowance).

##### Receivables

##### Fees & Other Charges

##### Accounting Policy:

Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

##### Terms & Conditions:

Unsecured, and do not bear interest. Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.

##### Carrying Amount:

Approximates fair value (after deduction of any allowance).

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 13. Financial Instruments (continued)

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#### Recognised Financial Instruments

##### Receivables

##### Other Levels of Government

##### Accounting Policy:

Carried at nominal value.

##### Terms & Conditions:

Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

##### Carrying Amount:

Approximates fair value.

##### Receivables

##### Retirement Home Contributions

##### Accounting Policy:

Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

##### Terms & Conditions:

Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.

##### Carrying Amount:

Approximates fair value (after deduction of any allowance).

##### Liabilities

##### Creditors and Accruals

##### Accounting Policy:

Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.

##### Terms & Conditions:

Liabilities are normally settled on 30 day terms.

##### Carrying Amount:

Approximates fair value.

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 13. Financial Instruments (continued)

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#### Recognised Financial Instruments

##### Liabilities

##### Retirement Home Contributions

##### Accounting Policy:

To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values.

##### Terms & Conditions:

Pursuant to Commonwealth legislation certain intending residents are required to contribute amounts on an interest free basis. The amounts are subject to certain deductions as prescribed by the legislation, the balance being repaid on termination of tenancy.

##### Carrying Amount:

Approximates fair value for short tenancies; may be non-materially overstated for longer tenancies.

##### Liabilities

##### Interest Bearing Borrowings

##### Accounting Policy:

Carried at the principal amounts. Interest is charged as an expense as it accrues.

##### Terms & Conditions:

Secured over future revenues, borrowings are repayable half yearly; interest is charged at fixed rates between 4.55% and 6.65% (2014: 6.3% and 6.65%).

##### Carrying Amount:

Approximates fair value.

##### Liabilities

##### Finance Leases

##### Accounting Policy:

Accounted for in accordance with AASB 117.



# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 13. Financial Instruments (continued)

	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
\$					
<b>2015</b>					
<b>Financial Assets</b>					
Cash & Equivalents	3,857,871	-	-	3,857,871	3,857,871
Receivables	350,655	-	-	350,655	383,513
Other Financial Assets	3,434	2,873	-	6,307	6,307
<b>Total Financial Assets</b>	<b>4,211,960</b>	<b>2,873</b>	<b>-</b>	<b>4,214,833</b>	<b>4,247,691</b>

<b>Financial Liabilities</b>					
Payables	1,052,914	-	-	1,052,914	1,085,232
Current Borrowings	206,467	-	-	206,467	206,467
Non-Current Borrowings	-	1,455,065	-	1,455,065	1,455,066
<b>Total Financial Liabilities</b>	<b>1,259,381</b>	<b>1,455,065</b>	<b>-</b>	<b>2,714,446</b>	<b>2,746,765</b>

	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
\$					
<b>2014</b>					
<b>Financial Assets</b>					
Cash & Equivalents	3,022,171	-	-	3,022,171	3,022,172
Receivables	63,975	-	-	63,975	63,975
Other Financial Assets	3,265	6,476	-	9,741	9,741
<b>Total Financial Assets</b>	<b>3,089,411</b>	<b>6,476</b>	<b>-</b>	<b>3,095,887</b>	<b>3,095,888</b>

<b>Financial Liabilities</b>					
Payables	478,839	-	-	478,839	478,839
Current Borrowings	62,401	-	-	62,401	62,401
Non-Current Borrowings	-	442,337	536,834	979,171	979,171
<b>Total Financial Liabilities</b>	<b>541,240</b>	<b>442,337</b>	<b>536,834</b>	<b>1,520,411</b>	<b>1,520,411</b>

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

	30 June 2015		30 June 2014	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	5.90%	1,661,533	6.6%	1,041,572
		<b>1,661,533</b>		<b>1,041,572</b>

### 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.

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 13. Financial Instruments (continued)

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#### 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.

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 14. Commitments for Expenditure

\$	Notes	2015	2014
<b>(a). Capital Commitments</b>			
<b>Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:</b>			
Buildings - Quorn Swimming Pool		-	1,142,000
		<u>-</u>	<u>1,142,000</u>
<b>These expenditures are payable:</b>			
Not later than one year		-	1,142,000
Later than one year and not later than 5 years		-	-
Later than 5 years		-	-
		<u>-</u>	<u>1,142,000</u>
<b>(b). Other Expenditure Commitments</b>			
<b>Other expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:</b>			
Audit Services		-	8,500
Employee Remuneration Contracts		1,053,722	2,205,375
		<u>1,053,722</u>	<u>2,213,875</u>
<b>These expenditures are payable:</b>			
Not later than one year		435,806	574,500
Later than one year and not later than 5 years		617,916	1,639,375
Later than 5 years		-	-
		<u>1,053,722</u>	<u>2,213,875</u>

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 15. Financial Indicators

	Amounts	Indicator	Prior Periods	
\$	2015	2015	2014	2013

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.

#### 1. Operating Surplus Ratio

Operating Surplus	(103,813)	(5%)	(6%)	1%
Rates - General & Other Less NRM levy	2,017,386			

*This ratio expresses the operating surplus as a percentage of general and other rates, net of NRM levy.*

#### 1a. Adjusted Operating Surplus Ratio

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. The Adjusted Operating Surplus Ratio adjusts for the resulting distortion in the disclosed operating result for each year.

(103,813)	(5%)	(6%)	1%
2,017,386			

#### 2. Net Financial Liabilities Ratio

Net Financial Liabilities	(654,522)	(15%)	(23%)	(28%)
Total Operating Revenue	4,374,298			

*Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.*

#### 3. Asset Sustainability Ratio

Net Asset Renewals	154,485	12%	66%	68%
Infrastructure & Asset Management Plan required expenditure	1,336,829			

*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.*

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2015

Note 15. Financial Indicators - Graphs (continued)

<div><div>1. Operating Surplus Ratio</div><div><div><div></div><div></div><div></div><div></div></div><div><div>Ratio %</div><div>90.0%</div><div>70.0%</div><div>50.0%</div><div>30.0%</div><div>10.0%</div><div>-10.0%</div><div>-30.0%</div><div>-50.0%</div></div><div><div>53%</div><div>1%</div><div>-6%</div><div>-5%</div></div><div><div>2012</div><div>2013</div><div>2014</div><div>2015</div></div></div></div>	<div><div>Purpose of Operating Surplus Ratio</div><div><div>This indicator is to determine the percentage the major controllable revenue source varies from operating expenditure</div></div></div>	<div><div>2014/15 Ratio</div><div>-5%</div></div>
<div><div>1a. Adjusted Operating Surplus Ratio</div><div><div><div></div><div></div><div></div><div></div></div><div><div>Ratio %</div><div>20.0%</div><div>10.0%</div><div>0.0%</div><div>-10.0%</div><div>-20.0%</div></div><div><div>15%</div><div>1%</div><div>-6%</div><div>-5%</div></div><div><div>2012</div><div>2013</div><div>2014</div><div>2015</div></div></div></div>	<div><div>Purpose of Adjusted Operating Surplus Ratio</div><div><div>This indicator is to determine the percentage the major controllable revenue source (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure</div></div></div>	<div><div>2014/15 Ratio</div><div>-5%</div></div>
<div><div>2. Net Financial Liabilities Ratio</div><div><div><div></div><div></div><div></div><div></div></div><div><div>Ratio %</div><div>15.0%</div><div>5.0%</div><div>-5.0%</div><div>-15.0%</div><div>-25.0%</div><div>-35.0%</div><div>-45.0%</div></div><div><div>-28%</div><div>-28%</div><div>-23%</div><div>-15%</div></div><div><div>2012</div><div>2013</div><div>2014</div><div>2015</div></div></div></div>	<div><div>Purpose of Net Financial Liabilities Ratio</div><div><div>This indicator shows the significance of the net amount owed to others, compared to operating revenue</div></div></div>	<div><div>2014/15 Ratio</div><div>-15%</div></div>
<div><div>3. Asset Sustainability Ratio</div><div><div><div></div><div></div><div></div><div></div></div><div><div>Ratio %</div><div>150.0%</div><div>100.0%</div><div>50.0%</div><div>0.0%</div><div>-50.0%</div><div>-100.0%</div></div><div><div>-12%</div><div>68%</div><div>66%</div><div>12%</div></div><div><div>2012</div><div>2013</div><div>2014</div><div>2015</div></div></div></div>	<div><div>Purpose of Asset Sustainability Ratio</div><div><div>This indicator aims to determine if assets are being renewed and replaced in an optimal way</div></div></div>	<div><div>2014/15 Ratio</div><div>12%</div></div>

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 16. Uniform Presentation of Finances

\$	2015	2014
<p>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.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
Income	4,374,298	4,280,814
less Expenses	(4,478,110)	(4,397,368)
<b>Operating Surplus / (Deficit)</b>	<b>(103,813)</b>	<b>(116,554)</b>
less <b>Net Outlays on Existing Assets</b>		
Capital Expenditure on Renewal and Replacement of Existing Assets	205,667	902,571
less Depreciation, Amortisation and Impairment	(1,336,829)	(1,268,240)
less Proceeds from Sale of Replaced Assets	(51,182)	(61,636)
<b>Subtotal</b>	<b>(1,182,344)</b>	<b>(427,305)</b>
less <b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	3,624,873	1,416,095
less Amounts Received Specifically for New and Upgraded Assets	(1,905,000)	(1,067,000)
less Proceeds from Sale of Surplus Assets (including Investment Property & and Real Estate Developments)	-	-
<b>Subtotal</b>	<b>1,719,873</b>	<b>349,095</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>(641,342)</b>	<b>(38,344)</b>

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 17. Operating Leases

\$	2015	2014
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#### Leases Providing Revenue to the Council

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 2.

#### (i) Investment Property

Rentals received, and outgoings reimbursed, in relation to Investment Property are also disclosed in Note 2. These lease agreements, all of which are classified as operating leases, are made on a non-cancellable basis wherever practicable

#### Leases commitments under all non-cancellable lease agreements, including those relating to Investment Property, are as follows:

Not later than one year	4,000	4,000
Later than one year and not later than 5 years	16,000	16,000
Later than 5 years	8,000	12,000
	<b>28,000</b>	<b>32,000</b>

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2015

### Note 18. Superannuation

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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 2014/15; 9.25% in 2013/14). 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 2013/14) 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.



# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 19. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

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

#### 1. LAND UNDER ROADS

As reported in the Financial 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 the reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

At reporting date, Council controlled 1,262 km of road reserves of average width 8 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 deductible "insurance excesses", the amount of which varies according to the class of insurance.

#### 2. POTENTIAL INSURANCE LOSSES (continued)

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. BANK GUARANTEES

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to \$5,932 (2014: \$9,582) at reporting date.

Council does not expect to incur any loss arising from these guarantees.

#### 4. LEGAL MATTERS

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 no 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.

### Note 20. Events after the Balance Sheet Date

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Events that occur after the reporting date of 30 June 2015, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Accordingly, the "authorised for issue" date is 20 October 2015.

**Council is unaware of any material or significant "non adjusting events" that should be disclosed.**

# The Flinders Ranges Council

## Notes to and forming part of the Financial Statements for the year ended 30 June 2015

### Note 21. Reconciliation of Grants Received

\$	Notes	Opening Balance	Movements Received	Expended	Closing Balance
<b>Grants</b>					
<b>General Purpose - Commonwealth</b>					
Grants Commission Grant - General Purpose		-	1,226,353	(1,226,353)	-
Grants Commission Grant - Local Roads		-	293,484	(293,484)	-
Grants Commission Grant - Supplemental Local Roads		-	1,060,000	(1,060,000)	-
<b>Total General Purpose Grants</b>		-	<b>2,579,837</b>	<b>(2,579,837)</b>	-
<b>Specific Purpose</b>					
LG Stimulus		79,667	-	(79,667)	-
Quorn Pool Upgrade		-	845,000	(845,000)	-
Water Security Plan		14,505	-	-	14,505
Corella Management Plan		8,878	-	(4,856)	4,022
Men's Shed		-	2,500	(2,500)	-
ANZAC Memorial - Quorn		-	2,000	(2,000)	-
ANZAC Memorial - Hawker		-	5,000	(5,000)	-
Security Cameras		-	37,500	(1,288)	36,212
YAC		3,000	-	(3,000)	-
Video Conferencing		-	36,000	(2,249)	33,751
<b>Total Specific Purpose Grants</b>		<b>106,050</b>	<b>928,000</b>	<b>(945,560)</b>	<b>88,490</b>
<b>Total Other Grants</b>		<b>106,050</b>	<b>3,507,837</b>	<b>(3,525,397)</b>	<b>88,490</b>
<b>Comparatives</b>		<b>17,680</b>	<b>1,811,779</b>	<b>(1,723,409)</b>	<b>106,050</b>
<b>Grants Specifically for New/Upgraded Assets</b>					
<b>Specific Purpose</b>					
Specific Local Roads Grant		-	1,060,000	(1,060,000)	-
<b>Total Grants Specifically for New/Upgraded Assets</b>		-	<b>1,060,000</b>	<b>(1,060,000)</b>	-
<b>Comparatives</b>		-	<b>1,067,000</b>	<b>(1,067,000)</b>	-
Recognised as revenue in advance of expenditure					-
Current receivable - Other levels of Government	5	-			-
		-			-



## **Independent Audit Report to the Members of The Flinders Ranges Council**

We have audited the accompanying financial report of The Flinders Ranges Council which comprises the statement of financial position, statement of comprehensive income, statement of changes in equity, statement of cash flows, summary of significant accounting policies, other explanatory notes and the certification of financial statement for the year ended 30 June 2015.

### **Chief Executive Officer's Responsibility for the Financial Report**

The Chief Executive Officer is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Management, as well as evaluating the overall presentation of the financial report.

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

### **Independence**

In conducting our audit we followed applicable independence requirements of Australian professional and ethical pronouncements and the Local Government Act 1999.

### **Auditor's Opinion**

In our opinion, the financial report presents fairly, in all material respects, the financial position of The Flinders Ranges Council as of 30 June 2015, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011.

A handwritten signature in black ink, appearing to read 'Ian G Mc Donald'.

**Ian G Mc Donald FCA**  
**Chartered Accountant**  
**Registered Company Auditor**

Liability limited by a scheme approved under Professional Standards Legislation

Signed 5 of October 2015, at Adelaide, South Australia

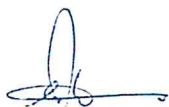
## The Flinders Ranges Council

### General Purpose Financial Statements for the year ended 30 June 2015

#### Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of The Flinders Ranges Council for the year ended 30 June 2015, the Council's Auditor, Creative Auditing Pty Ltd 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*.



Colin Davies  
CHIEF EXECUTIVE OFFICER



Richard Perkins  
PRESIDING MEMBER, AUDIT COMMITTEE

Date: 7/9/15





**The Flinders Ranges Council**  
**ANNUAL FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 June 2015**

**STATEMENT BY AUDITOR**

I confirm that, for the audit of the financial statements of The Flinders Ranges Council for the year ended 30 June 2015, 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*.

A handwritten signature in black ink, appearing to read 'Ian McDonald'.

**Ian G McDonald FCA**

Dated this 8<sup>th</sup> day of September 2015

Liability limited by a scheme approved under Professional Standards Legislation



# Central

## Local Government Region of South Australia

Incorporated under provisions of the Local Government Act

# Annual Report for 2014 – 2015

*A regional subsidiary of:*

- ⤴ *The Barossa Council*
- ⤴ *District Council of Barunga West*
- ⤴ *Clare & Gilbert Valleys Council*
- ⤴ *District Council of The Copper Coast*
- ⤴ *The Flinders Ranges Council*
- ⤴ *Regional Council of Goyder*
- ⤴ *Light Regional Council*
- ⤴ *District Council of Mallala*
- ⤴ *District Council of Mount Remarkable*
- ⤴ *Northern Areas Council*
- ⤴ *District Council of Orroroo/Carrieton*
- ⤴ *District Council of Peterborough*
- ⤴ *Port Pirie Regional Council*
- ⤴ *Wakefield Regional Council*
- ⤴ *Yorke Peninsula Council*

## Contact Details

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**Postal Address:**

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CRYSTAL BROOK SA 5523

**Telephone:**

0409 19 55 44

**Email:**

[ceo@centralregion.sa.gov.au](mailto:ceo@centralregion.sa.gov.au)

**Website:**

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

# **The Central Local Government Region of South Australia**

The Central Local Government Region was established in 1998 under Section 200 of the Local Government Act 1934 as a controlling authority. It now continues in existence and as a regional subsidiary of its member Councils under Part 2 of Schedule 2 of the Local Government Act 1999 by virtue of the provisions of Section 25 of the Local Government (Implementation) Act 1999.

The Central Region is established to:

- ✓ undertake co-ordinating, advocacy and representational roles on behalf of its Constituent Councils at a regional level
- ✓ facilitate and co-ordinate activities of local government at a regional level related to community and economic development with the object of achieving improvement for the benefit of the communities of its Constituent Councils
- ✓ develop, encourage, promote, foster and maintain consultation and co-operation and to strengthen the representation and status of local government when dealing with other governments, private enterprise and the community
- ✓ develop further co-operation between its Constituent Councils for the benefit of the communities of the region
- ✓ develop and manage policies which guide the conduct of programs and projects in the region with the objective of securing the best outcomes for the communities of the region
- ✓ undertake projects and activities that benefit the region and its communities
- ✓ associate, collaborate and work in conjunction with other regional local government bodies for the advancement of matters of common interest.

The Central Region is a body corporate and is governed by a Board of Management which has the responsibility to manage all activities of the Central Region and ensure that the Central Region acts in accordance with its Charter. The Board has 15 members, comprising one representative elected from each constituent Council:

- |  |   |
|--|---|
| ⤴ Barossa Council                      | ⤴ District Council of Mount Remarkable  |
| ⤴ District Council of Barunga West     | ⤴ Northern Areas Council                |
| ⤴ Clare & Gilbert Valleys Council      | ⤴ District Council of Orroroo/Carrieton |
| ⤴ District Council of The Copper Coast | ⤴ District Council of Peterborough      |
| ⤴ The Flinders Ranges Council          | ⤴ Port Pirie Regional Council           |
| ⤴ Regional Council of Goyder           | ⤴ Wakefield Regional Council            |
| ⤴ Light Regional Council               | ⤴ Yorke Peninsula Council               |
| ⤴ District Council of Mallala          |   |

The Region's area spans the Barossa through the Clare Valley, Yorke Peninsula, Adelaide Plains, Mid and Upper North districts through to the Flinders Ranges, covering 27 per cent of the incorporated area of the State and comprises some 27 per cent of the State's population outside Adelaide.



## Office Bearers for 2014/15

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**Chairman:** Mayor Ray Agnew (Yorke Peninsula)

**Deputy Chairs:** *Mayor Allan Aughey (Clare & Gilbert Valleys)*  
*Mayor James Maitland (Wakefield) – until Aug 2014*  
*Mayor Denis Clark (Northern Areas) – from Aug 2014*

**Executive Members:** *Mayor Ruth Whittle (Peterborough)*  
*Mayor Peter Slattery (Flinders Ranges)- from Aug 2014*

**Delegate to the LGA Board representing the Central Region of the LGA Constitution:** *Mayor Ray Agnew (Yorke Peninsula) – from Feb 2014*  
*Mayor Allan Aughey (Clare & Gilbert Valleys) – until Feb 2014*  
*Mayor Denis Clark (Northern Areas) – proxy – until Feb 2014*  
*2014 (Board member after Feb 2014)*

**Executive Officer:** Paul McInerney interim part-time Executive Officer from March 31<sup>st</sup> 2014 pending Future Directions Review and appointment of new CEO.

**Auditor:** Ian G. McDonald

# **Central Local Government Region Board of Management**

The Central Local Government Region Board of Management comprises an elected delegate appointed from each of the 15 member councils. A proxy delegate is also appointed, with policy provisions allowing for representation by other elected or endorsed members.

Following the November 2010 Local Government elections, constituent Councils of the Central Local Government Region appointed the following Council delegates to the CLGR Board of Management for a term to expire at the 2014 Local Government elections, subject to the provisions within the Charter or amendment by a constituent Council:

<b>Council</b>	<b>Delegate</b>	<b>Proxy Delegate</b>
The Barossa Council	Mayor Brian Hurn – until Nov 2014 Mayor Bob Sloane – from Dec 2014	Cr Bob Sloane (until Nov 2014) Mr Martin McCarthy (post Dec 2014)
District Council of Barunga West	Mayor Dean Dolling – until Nov 2014 Mayor Cynthia Axford – from Dec 2014	D/Mayor – Cr Dean Dolling -From Dec 2014
District Council of the Copper Coast	Mayor Paul Thomas	Deputy Mayor – Cr Ros Talbot
Clare & Gilbert Valleys Council	Mayor Allan Aughey	Cr Elizabeth Calvert –(until Nov 2014) Cr Ian Burfitt – (from Dec 2014)
Flinders Ranges Council	Mayor Peter Slattery	Nil.
Regional Council of Goyder	Mayor Peter Matthey	D/Mayor Jane Kellock
Light Regional Council	D/Mayor Dean Rohrlach	Cr Lynette Reichstein
District Council of Mallala	Mayor Duncan Kennington	Deputy Mayor Cr Karen McColl
District Council of Mount Remarkable	Mayor Sandra Wauchope	D/Mayor Cr Colin Nottle
Northern Areas Council	Mayor Denis Clark	D/Mayor Cr John Barbarien – Nov2014 D/Mayor Cr Merv Robinson – Dec 2014
District Council of Orroroo Carrieton	Chair Kathy Bowman	D/Chair – Cr Grant Chapman
District Council of Peterborough	Mayor Ruth Whittle	Cr Frank Hardbottle
Port Pirie Regional Council	Cr Neville Wilson	D/Mayor John Rhode – until Nov 2014 Mayor John Rohde – from Dec 2014
Wakefield Regional Council	Mayor Rodney Reid	D/Mayor Darryl Ottens
District Council of Yorke Peninsula	Mayor Ray Agnew	Cr John Rich

# **Meetings of the Central Region Board of Management**

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Four meetings of the Central Local Government Region Board of Management were held during the 2014/15 year , each hosted by one of the member Councils.

The meeting host and location is rotated throughout the region on alphabetical order.

Meetings were held:

- ⤴ Annual General Meeting, Friday 15<sup>th</sup> August 2014 (hosted by Mt Remarkable)
  
- ⤴ General Meeting, Friday 12<sup>th</sup> December 2014 (hosted by Barossa in lieu of Northern Areas due to guest speakers needing to be close to Adelaide for logistical purposes.)
  
- ⤴ General Meeting, Friday 20<sup>th</sup> February 2015 (hosted by Northern Areas)
  
- ⤴ General Meeting, Friday 15<sup>th</sup> May 2015 (hosted by Orroroo-Carrieton)

## Committee Meetings

In accordance with its Charter, the Central Local Government Region historically maintained several sub committees to assist in effective project implementation and governance. The committees generally met on an as-needs basis and comprised representatives from the various member councils along with, in many cases additional delegates from other relevant regional bodies or state government agencies: (From departing of the previous EO 1<sup>st</sup> April 2014 and interim part-time EO (0.2) arrangement put in place to facilitate for the Future Directions Review the CLGR Board deferred all non executive Committees operation with subject matter of those committees to report through the CEO's Forum for recommendation to the Board or the Executive Committee/Board direct. The Transport Infrastructure & Planning Committee – SLRP function was reinstated from January 2015 for the purposes of Special Local Roads Program assessment and recommendation to the Executive on the Region priorities for 2015/16.

Committee	Members	Meeting Dates
<b>Executive Committee:</b>	Mayor Ray Agnew (Chair), Mayor Allan Aughey, Mayor Ruth Whittle, Mayor Denis Clark and Mayor Peter Slattery (from August 2014), Mayor James Maitland (until August 2014)	19 July 2014 31 July 2014 25 Sep 2014 11 Dec 2014 23 Dec 2014 19 Mar 2015 3 June 2015 15 June 2015
<b>Audit Committee:</b>	Mayor Ray Agnew (Chair), Cr Kathie Bowman, Dr Andrew Johnson, Mr Colin Davies	<b>Exempt</b> – deferral granted by Minister 2015 for one year up to 30 <sup>th</sup> June 2016
<b>Member Councils CEO's Forums:</b>	Mr Martin McCarthy(Barossa), Mr Andrew Cole (CEO, Barunga West) Mr Roy Blight (Clare & Gilbert Valleys), Mr Peter Harder (Copper Coast), Mr Colin Davies (Flinders Ranges), Mr John Brak (Goyder), D/CEO Mr Richard Michael (Light), Mr Charles Mansueto, then Mr Peter Sellar A/CEO and then Ms Katrina Marton, (Mallala), Mr Wayne Hart (Mt Remarkable), Mr Roger Crowley and then Mr Colin Byles (Northern Areas), Mr Iian Wilson and then Mr Stephen Rufus (Orroroo/Carrieton), Mr Peter McGuiness (Peterborough), Dr Andrew Johnson (Pirie Regional), Ms Cate Atkinson (Wakefield), Mr Andrew Cameron (Yorke Peninsula)  *****Note: From Feb 2015 with the development/implementation of the Future Directions Review process the CEO's assumed a Regional Managers Group function under the proposed Future Direction. The workshops were conducted and managed by Angela Hazebroek, URPS in developing the model and leading towards future implementation of the adopted model from May 15 <sup>th</sup> , 2015. The role of RMG was to undertake work on functions such as future governance and charter/incorporated body, future financial plans, future Strategic Plans, new CEO role function and job specification etc.	1 <sup>st</sup> Aug 2014 3 <sup>rd</sup> Sep 2014 3 <sup>rd</sup> Oct 2014 20 <sup>th</sup> Nov 2014 Future Directions Workshops 2015 in lieu of CEO Forums (Regional Managers Group) 20 <sup>th</sup> Feb 2015 20 <sup>th</sup> Mar 2015 10 <sup>th</sup> April 2015 17 <sup>th</sup> April 2015 (Hunter/Cradle) 5 <sup>th</sup> June 2015.
<b>Transport Infrastructure Planning Committee:</b>	(current membership endorsed by CLGR 2015) Mr Colin Davies - Chair (Orroroo Carrieton), CEO position (vacant), Mr Peter Broughill (Northern Areas), Mr Steve Kaesler (Barossa), Mr Fred Linke (Barunga West), Mr Lee Wallis (Goyder), Mr David Hassett (Wakefield) Ms Joanne Buchanan (Regional Development), Mr Bob Bemmerl (DPTI)	21 Jan 2015 4 March 2015 – Road Inspection meeting in field. 13 March 2015
<b>Regional Climate Change Steering Committee:</b>	(current membership 2014/15)Mr Paul McInerney (CLGR Interim Executive Officer), Ms Kelly-Anne Saffin (RDA Y&MN), Mr Trevor Naismith (N&Y NRM Board)	Referred through CEO's Forums and Executive Committee
<b>Coastal Councils Network:</b>	(non-current membership – if retained needs membership review)Mr Warrick Barnes (Mallala), Ms Lynda Painter (Wakefield), Mr Stephen Goldsworthy (Yorke Peninsula), Mr Andy West (Copper Coast), Ms Deb Brokenshire (Barunga West), Mr Patrick Clifton	In abeyance pending Future Directions review

Committee	Members	Meeting Dates
	(Port Pirie), Muriel Scholz (Mt Remarkable). Ms Deborah Allen (Coastcare Facilitator) – ex officio	
<b>Regional Waste Management Committee:</b>	(non-current membership – if retained needs membership review) Mayor Ruth Whittle (Chair), Ms Cate Atkinson (Wakefield), Cr Ken Anderson (Flinders Ranges), Ms Paula Duncan-Tiver (Northern Areas), Mr Roger Crowley (Northern Areas). Ms Vanessa Loechel (Waste Coordinator) – ex officio	Referred activity through CEO Forums and Executive Committee.
<b>Water Project Steering Committee:</b>	(non-current membership – if retained needs membership review) Mr Iian Wilson (Orroroo Carrieton), Cr Denis Clark (Northern Areas), Mr Ian Baldwin. Ms Kelly-Anne Saffin (RDAY&MN), Ms Jennifer Munro (Northern & Yorke NRM), Ms Kris Swaffer (DFW), Mr Paul Doherty (SA Water)	In abeyance pending Future Directions Review
<b>Windfarm Project Steering Committee:</b>	(non-current membership – if retained needs membership review) Mayor Allan Aughey (C&GV), Cr Paul Kretschmer (Mt Remarkable), Gabby Swearse/Alan Thomson (NAC), Mr John Brak (Goyder). Kelly-Anne Saffin (RDA), Mr Jarrod White. Mr Trevor White (Windfarm Liaison Officer) – ex officio	In abeyance pending Future Directions Review

## Regional Forums and Workshops

In order to progress specific priorities and actions, the Central Local Government Region occasionally holds information forums or workshops to allow member councils and other relevant stakeholders to come together and discuss or learn about particular initiatives.

The forums and workshops provide an opportunity for greater awareness, understanding and engagement with various Central Local Government Region activities and increases the level of active involvement by stakeholders. The following issue-specific forums were held during the 2014/15 financial year.

In 2015 commencement of the Future Directions Review was timely being post November elections and providing for the Mayors/Board delegates to commence at the start of an Election cycle the development of a new Regional model that embraces Council of the Future initiatives, Regional collaborations, Regional Planning concepts and national models based in NSW, WA and Tasmania.

This has resulted in a high number of strategic workshops and meetings conducted by consulting firm URPS with Mayors and CEO's separately and jointly in developing the Future Direction model during the February – June 2015 period.

A considerable number of additional workshops and decision making Board meetings will be required into 2015/16 including the appointment of a new CEO to drive the agenda and implementation of the new model to support the regional approach into the future.

3 September 2014	Special CEO's roundtable informal session with Hon Jeff Kennett, AC, on Future of Local Government from a National and local viewpoint held at Aquinas College Adelaide.
12 December 2014	Workshop Session with Mr Dean Jaensch on Elections review at Barossa CLGR Board meeting. Presentation and discussion with Hon Geoff Brock, MP, Minister for Local Government, Minister for Regional Development.
20 February 2015 (Jamestown) 20 March 2015 Clare 17 April 2015 - Adelaide 5 June 2015 - Clare	Future Directions Review – URPS workshops with Mayors in developing framework for future CLGR, including meeting with Hunter Councils Inc (NSW)/Cradle Coast (Tas) on appropriate models. Branding and naming of CLGR workshop and developing vision for "Council of Mayors" governance concept.
29 <sup>th</sup> , 30 <sup>th</sup> and 31 <sup>st</sup> March	Country Cabinet hosted jointly by District Council of Peterborough, District Council of Orroroo-Carrieton, Regional Council of Goyder and Northern Areas Council. Presentations by Mayors/CEO's to Premier and Cabinet. Attendance by Chair/Interim CEO - CLGR.
7 <sup>th</sup> May 2015	CLGR annual Regional Waste Forum – conducted at Clare.
15 <sup>th</sup> , 16 <sup>th</sup> , 17 <sup>th</sup> June 2015	Attendance at ALGA Conference, Canberra and special 1 hour information exchange with Hunter Councils Inc (NSW) attendees at conference. Visit to Hunter region proposed. 8 CLGR Councils were represented at conference/info session.

# Achievements for 2014/15

During the 2014/15 year, the Central Region continued to progress a number of priority activities, pursued under the three key target areas identified within the strategic and business plan (These were rolled over targets adopted at the AGM in August 2014 pending the Future Directions Review):

## 1. Board Governance and Operations

- ✓ **The operation of the Central Region subsidiary is in accordance with legislative requirements and board policy**
- ✓ **CLGR is well regarded by its member councils and stakeholders as a valid and relevant organisation**

### Achievements for 2014/15

- ⌘ CLGR Board meeting agendas & minutes updated on website.
- ⌘ Committee operations executed within terms of reference
- ⌘ Interim Executive support review implemented in line with Future Directions Review Transition Management Planning.
- ⌘ Future Direction Review of CLGR developed for LGA R & D Scheme funding and resulting in core payment and access to advisory services, covering governance and legislation, economics and finance, Business and service improvement, inter-governmental services and project scoping and facilitation. Core payment 2014/15 – advisory services access 2015/16.
- ⌘ Review of operation of Standing and other Committees and restructure of activities through the CEO's Forum and Executive Committee.
- ⌘ CEO's Forum meetings continued operating on two monthly basis to allow for Outreach Services Project and other committee work to be progressed. In 2015 with commencement of the Future Directions Review by URPS resulted in CEO Forums concentrating on the Review process through numerous workshops/meetings undertaken and developing Regional Managers Group governance under Council of Mayors concept. This will develop through to appointment of new CEO circa September 2015.
- ⌘ The Future Directions Review culminated in the adoption at the May 2015 Board meeting of the following recommendations and represent the strategic direction of the "new CLGR" model to be developed and progressively implemented during 2015/16. (The full 22 page report is available at [www.centralregion.sa.gov.au](http://www.centralregion.sa.gov.au) )

*Recommendation 1: The Board of the Region endorses in principle the Goals and Strategies of the Draft Strategic Plan and charges the CEO's Regional Management Group to develop a Three Year Action Plan that identifies costed measureable deliverables and those responsible for driving their delivery within a realistic timeframe.*

*Recommendation 2: That the new regional model includes two levels of membership – full membership for the core Councils who comprise the decision making body and Associate (non-voting) membership for Councils who opt-in for specific activities. A separate membership fee will be applied to Associate Members.*

*Recommendation 3: All current members of the Central Region advise the Chair in writing of their intentions with respect to membership, for a 5 year period by 30 June 2015.*

*Recommendation 4: Mayors and Chief Executive Officers of the Core Member Councils will make a commitment to attend all Board and Management Group meetings. If an alternative Elected Member is nominated by Council, that person must attend consistently, brief their Council on Regional matters and provide a strong and continuous link between the Region and their Council.*

*Recommendation 5: Engage a marketing firm to work with the Board to develop a clear and strong identity and translate this into a compelling regional brand.*

*Recommendation 6: Develop an Engagement and Communications Strategy that builds on your brand.*

*Recommendation 7: The Local Government Region facilitate an annual Regional Planning Day using its Regional Strategy and Action Plan as the basis for engaging other regional organisations and relevant State Government agencies.*

*Recommendation 8: That the Board endorse the proposed governance model comprising the Council of Regional Mayors and the Regional Management Group of CEO's.*

*Recommendation 9: Undertake a legislative review of the region's charter to determine what changes are needed to enable the region's preferred governance model. The review should also examine alternative legislative models if the Local Government Act is not the most appropriate source for the region's head powers.*

*Recommendation 10: Recruit and support the employment of a Chief Executive Officer, on a 5 year contract, with the attributes needed to drive the region's strategic directions and build a cohesive committed regional organisation.*

*Recommendation 11: The Region establishes a schedule of meetings and prioritises external presentations on the basis of their benefit to the region.*

*Recommendation 12: Support a regional application for \$207,000 to \$240,000 from the CLGR Reserve Fund to establish the new regional model (subject to providing matching funds).*

*Recommendation 13: CEO's Regional Management Group be asked to prepare a budget for the 2015/16 financial year including the costs described above. This budget will inform the Board's decision about the level of Council contributions to the region.*

*Recommendation 14: That the region establish a simple graphic template for reporting its progress towards agreed strategic outcomes against allocated funds.*

*Recommendation 15: That the region report to its member Councils twice a year and provide an annual one page Overview to be included in Council's newsletters and online documents.*

*Recommendation 16: That the region commission an independent evaluation of its operations and achievements in 2017/18 (two years after the introduction of the new model).*

*Recommendation 17: Contract a suitable consultant to assist the region's Mayors and CEO's to make the transition to the new governance model. Transitional management will facilitate the development of the Council of Mayors and work with the Regional Management Group to undertake their assigned tasks. The consultant will also be available to assist Mayors to present the benefits of the new arrangements to their Councils and thus obtain a continued commitment to funding the region.*

## **2. Local Government Leadership and Sustainability**

- ✓ **The Central Local Government Region Councils supported to collaboratively improve service delivery, resourcing & financial capacity**
- ✓ **Central Local Government Region Councils well represented & regarded at state and national Local Government levels**
- ✓ **Improved awareness & understanding of Central Region Council issues and activities by key stakeholders & political decision makers**

### **Achievements for 2014/15**

- ▲ Retention of \$320,000 CLGR reserve funds towards Council collaborations and shared services and May 2015 Board meeting placed in policy that funds should be retained as priority for implementation objectives arising from the Future Directions Review and Transitional Management processes particularly from May 2015 – Dec 2015.
- ▲ Funding received for LGA Outreach Officer Year 2 and combined with Interim EO roles for duration of Future Directions review and pending appointment of new CEO in circa Sept 2015 – Project has continued focusing on Region Priorities (February 2014) Procurement, Training, Compliance and Future Directions Review.
- ▲ LGA advice received that Outreach Services pilot program will be expanded across SA Regions with \$50K allocation to each region on annual work plan. The aims of Outreach Services Phase Two is to: (1) Support improved regional delivery of various LGA services including procurement, education and training, financial and asset management planning, risk services and Local Excellence reform initiatives. (2) Work with Councils and the LGA to identify and scope any new services or assistance that may support more efficient long term outcomes for Councils in the



region. (3) Facilitate stronger Council collaborative projects and coordinate various Council "shared services" group meetings and regionalisation initiatives, as required. In addition to the above objectives, the LGA Outreach Services Program wishes to accommodate tasks, issues and objectives that are particular to the Region, and upon mutual agreement, can be included as part of this program. The funding approval for Outreach Phase 2 for 2015/16 is timely due to implementation of the Future Directions Report and the synergies that already exist in terms of regional procurement, regional training needs and in region training preference, compliance and internal controls project and other outreach projects already identified by CLGR.

- ✧ LGA Outreach Services – Pilot project funded by the LGA was commenced in January 2014 for 2 years. In addition to the Future Directions Review the LGA Outreach Services pilot project has continued handling concurrent EO/Outreach roles. Specific areas of activity and coordination has been:
  - ✧ *Procurement - Outreach Services in association with LGAP and Arcblue has supported Procurement Roadmap. This has identified through information sourced from 14 participating CLGR Councils that savings on a \$110M annual spend may generate efficiencies of 3-5% in a range of \$3.7M*
  - ✧ *Financial Sustainability Program. Outreach Services through the LGA (John Wright, Financial Sustainability Program) has also assisted in an internal controls projects which has seen participation by 10 Councils with a view to having compliance systems in place.*
  - ✧ *In – Region Training - Through partnership with LGA Education and Training unit has investigated a changed format of delivering training in the region through clusters of Councils. A successful Audit Committee Training Program was conducted in Clare on May 28th and taken up by 7 Councils in the Region representing costs savings and time spent driving.*
  - ✧ *Regional Waste Recycling Tender – Outreach Services supported the Waste Management Coordinator, Vanessa Loechel with the Regional Waste/Recycling Data Regional Tender project nearing completion. Due to WMC role concluding on 30<sup>th</sup> June this work will be finalised by Trevor Hockley under contract in association with the LGA Outreach Project.*
  - ✧ *Invited attendance by Local Government Minister to quarterly meetings of Central Region. Hon Geoff Brock, MP Minister for Local Government, Minister for Regional Development attended December 2014 post elections Board meeting at the Barossa.*
  - ✧ *Attendance at Country Cabinet Meeting on March 29<sup>th</sup>, 30<sup>th</sup> and 31<sup>st</sup> March at Peterborough, Orroroo, Jamestown and Burra. Submissions provided to Country Cabinet through Minister for Local Government on proposed 4 year arterial road shoulder program proposal, Zero Waste transition to Green Industries SA and need for levy funds to be returned back to Local Government through program grants for education on recycling and associated initiatives, Crown Lands Red Tape Reduction proposal between Local government and State Government (State Budget May 2015 created 4 year program for extensive road shoulder widening and edge line marking program \$10M per year commencing with Spalding to Andrews Road, Clare to Farrell Flat and Kulpara to Kadina to be commenced in 2015/16 as priorities.)*
  - ✧ *Attendance by Local Government Association (LGA) and Office of Local Government (OLG) at Central Region quarterly meetings or reports received due to Future Directions workload.*
  - ✧ *Communications with LGA and Office of Local Government staff as required*
  - ✧ *Convened Council Chief Executive Officer forums and transitional Regional Managers Group as required under outcomes from Future Directions Review and Transitional Manager Angela Hazebroek (URPS)*
  - ✧ *Coordination of Central Region appointments to LGA Board.*
  - ✧ *Regional representation at SA Regional Organisation of Councils (SAROC) and LGA Board meetings*
  - ✧ *Attendance at Local Government Association SA general meetings and forums in Adelaide*
  - ✧ *Attendance by Councils Mayors/CEO's at Australian Local Government Association assembly in Canberra*
  - ✧ *Communication and meetings/workshops with SAROC Executive Officers on key issues as required*
  - ✧ *Participation of relevant regional agencies and bodies on Central Region committees and at workshops and forums as appropriate*
  - ✧ *Member of Parliament briefings as required*
  - ✧ *Central Region website updated with Agenda, Minutes, Future Directions Review Final Report.*

### 3. Regional and Community Sustainability

- ✓ **The long-term economic, environmental and social sustainability of the Central Local Government Region is fostered through pro-active, innovative, efficient and collaborative approaches to issues of priority.**

#### Achievements for 2014/15

##### Regional Identity, Planning & Cohesion

- ⤴ Regional Strategic Alliance meetings with Northern & Yorke Natural Resources Management Board (NRM) and Regional Development Australia Yorke and Mid North (RDA) were deferred pending appointment of NRM Chair and outcome of Future Directions Review for CLGR.
- ⤴ Convened workshop with Dept Planning, Transport and Infrastructure on update of the Mid North and Yorke Peninsula Planning Strategy.
- ⤴ Project Management under the terms of the Federal Government funding for Upper Spencer Gulf Sustainability major project – fortnightly report meetings with Federal Government Agency staff and CEO, Upper Spencer Gulf Common Purpose Group
- ⤴ Participation in interim meetings of RDA and NRM Executive Officers and CLGR
- ⤴ Continued Central Region office co-location with Regional Department of Transport, Crystal Brook subject to determination of new CEO Location through the Future Directions Review.
- ⤴ Attendance at a number of Yorke & Mid North NRM Board as a non-voting delegate.

##### Waste Management

- ⤴ Funding continued from ZWSA to engage Regional Waste Coordinator for 2 years concluding in 2014/15. The work by Vanessa Loechel, Waste Management Coordinator has been extremely valuable.
- ⤴ Regional waste management committee continued from 1<sup>st</sup> April, 2014 reported directly with CEO's Forum
- ⤴ Collaborative arrangement/Waste & Recycling Data - Undertook regional waste survey: met with finance and works managers from each council to obtain comprehensive data on their waste and recycling operations and facilities. Collated this information for analysis by consultant Trevor Hockley who is preparing a report with recommendations about potential cost-saving and efficiency initiatives for consideration by the CLGR.
- ⤴ Prepared regional submissions to consultations on the establishment of Green Industries SA and the draft SA Waste Strategy 2015-20.
- ⤴ Central Region Resource Recovery Newsletter and regular updates via email and telephone.
- ⤴ Regional Waste Forum held in Clare on 7 May 2015. Presentations on: the CLGR organics project, DC Mallala/Recycle Right bin-tagging trial; update on Zero Waste SA to Green Industries SA transition; the Garage Sale Trail; assistance KESAB can provide to councils; waste to energy opportunities; and update on regional waste survey.
- ⤴ Assisted delivery of the DC Mallala/Recycle Right Bin-tagging project. Approximately 300 households in Mallala and Two Wells were targeted in the campaign which involved providing positive and negative reinforcement via tags attached to recycling and organics bins presented for collection over three successive fortnights.
- ⤴ Distributed KESAB mini-bin games to each of the councils, tailored to their specific kerbside collection systems; these will be made available to schools and community groups to educate about correct source separation and use of kerbside bins.
- ⤴ Prepared a regional submission to consultation on the operational review of the National Television and Computer Recycling Scheme (NTCRS).
- ⤴ Liaised between Councils and the EPA to forge a solution to the problem of uncontained e-waste experienced by several councils as a result of having their "free" NTCRS e-waste collection services withdrawn.
- ⤴ Finalised the CLGR composting trials and prepared and submitted a report, *Municipal Organics Management in Regional Australia*, that documents (1) the outcome of the trials; (2) case studies of municipal approaches to organics management across Australia; and (3) guidelines for applying the model developed by consultancy Blue Environment to assist Central Region councils to evaluate the cost/benefit of introducing kerbside organics collections and various processing options. This was a jointly funded project of the CLGR, Local Government Research and Development Scheme and Zero Waste SA. The final report has been circulated to all CLGR councils and uploaded to the LGA website

##### Transport

- ⤴ Convened Central Region Transport Committee, for Special Local Roads Program purposes January – April 2015, including participation by DPTI (Bob Bemmerl) and YMN RDA (Jo-anne Buchanan)
- ⤴ Assessment, inspection and regional submission to Special Local Roads program in accordance with LGA TAP Committee requirements.

## **Environment and Natural Resources**

- ⤴ Local Government representative attendance at various Regional NRM Board meetings by interim Executive Officer as a non-voting delegate under the YMN NRM Board constitution.
- ⤴ YMN NRM Board advised of progress by CLGR of its Future Direction Review and investigation of Hunter Councils Inc (NSW), Pilbara (WA) and Cradle Coast Authority (Tasmania) models.
- ⤴ Participation in regional Native Vegetation Council forum Adelaide Hills and Clare

## **Climate Change and Emergency Management**

- ⤴ Funding for regional climate change coordinator to work across local govt, regional development & NRM up to 30<sup>th</sup> June 2015. A new 2 year contract covering the YMN Alliance for the Climate Change Coordinator for 2015-2017 is being totally funded via YMN NRM Board and hosted by CLGR. The YMN NRM has provided the contract with a 2 year work plan. This will allow Local Government access to expertise in this specialised area and for sourcing of project funds for local government as opportunity arises.
- ⤴ Funding for regional climate change coordinator to work across local govt, regional development & NRM
- ⤴ Completion of the Making Yorke & Mid North Low Carbon Ready project.
- ⤴ Ongoing development of Goyder's Line Sustainability Hub and research concept.
- ⤴ Completion of the Adaptation Pathways for Natural Coastal Assets project that provided strategies for managing the impacts of climate change on high conservation value areas of the coast.
- ⤴ Working with Red Cross to develop a Community Engagement Strategy aimed at improving the resilience of households to extreme climatic events.
- ⤴ Climate Change Vulnerability Policy Review to investigate how State Government policy can support regional adaptation.
- ⤴ Applying the NRM Planning for Climate Change to begin the update the Regional NRM Plan incorporating resilience thinking and adaptive management principles.
- ⤴ Partnering in the Climate Change and Bushfire project to investigate the ability to model the impact of climate change on fire danger indexes in the region.
- ⤴ Supporting Yorke Peninsula Council in the Investigation of seawater flooding risks of 4 settlements.
- ⤴ Coordinated LG representation to Yorke/Mid North Zone Emergency Management committees (ZEMC)
- ⤴ Contribution to Upper Spencer Gulf Biodiversity Project, Renewable Strategy and Climate Change Vulnerability Assessment
- ⤴ Ongoing participation in LG, State Government and Australian Government workshops and programs

## **Windfarm Development**

- ⤴ Project completion through LGA Research and Development fund for preparation of local government planning guidelines for windfarm development. Guideline placed on LGA Website
- ⤴ Presentation at LGA Showcase April 2015 by CEO (John Brak) Goyder and Regional Consultant (Bob Hart).

**CENTRAL LOCAL GOVERNMENT  
REGION of SA Inc**



**Annual Financial  
Statements**

**For the financial year**

**July 1st 2014 – June 30th 2015**

# **Central Local Government Region of SA Inc**

## **General Purpose Financial Reports for the year ended 30 June 2015**

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## Central Local Government Region of SA Inc

- **ANNUAL FINANCIAL STATEMENTS**
- **FOR THE YEAR ENDED 30 June 2015**

### CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Region 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 Region's financial position at 30 June 2015 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Region provide a reasonable assurance that the Region's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Region's accounting and other records.

  
.....  
Paul McInerney  
Interim Chief Executive Officer

  
Mayor Raymond Agnew  
President

Date: 24/8/15

**Central Local Government Region of SA Inc**

**STATEMENT OF COMPREHENSIVE INCOME**  
for the year ended 30 June 2015

	Notes	2015 \$	2014 \$
<b>INCOME</b>			
Grants, subsidies and contributions	2	<b>285,555</b>	852,300
Investment income	2	<b>18,419</b>	16,070
Other income	2	<b>193,714</b>	171,950
<b>Total Income</b>		<b><u>497,688</u></b>	<u>1,040,320</u>
<b>EXPENSES</b>			
Employee costs	3	-	93,259
Materials, contracts & other expenses	3	<b>796,701</b>	697,046
Depreciation, amortisation & impairment	3	<b>850</b>	5,101
<b>Total Expenses</b>		<b><u>797,551</u></b>	<u>795,406</u>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>(299,863)</b>	244,914
Asset disposal & fair value adjustments	4	<b>(12,602)</b>	-
<b>NET SURPLUS / (DEFICIT)</b>		<b>(312,465)</b>	244,914
transferred to Equity Statement			
<b>Total Other Comprehensive Income</b>		-	-
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>(312,465)</u></b>	<u>244,914</u>

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

**Central Local Government Region of SA Inc**

**STATEMENT OF FINANCIAL POSITION**  
as at 30 June 2015

	Notes	2015 \$	2014 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5	541,825	749,243
Trade & other receivables	5	64,293	119,804
<b>Total Current Assets</b>		<b>606,118</b>	<b>869,047</b>
<b>Non-current Assets</b>			
Property, plant & equipment	7	-	28,907
<b>Total Non-current Assets</b>		<b>-</b>	<b>28,907</b>
<b>Total Assets</b>		<b>606,118</b>	<b>897,954</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	8	43,877	23,248
<b>Total Liabilities</b>		<b>43,877</b>	<b>23,248</b>
<b>NET ASSETS</b>		<b>562,241</b>	<b>874,706</b>
<b>EQUITY</b>			
Accumulated Surplus		68,145	25,212
Other Reserves	9	494,096	849,494
<b>TOTAL EQUITY</b>		<b>562,241</b>	<b>874,706</b>

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



# Central Local Government Region of SA Inc

## STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2015

		Accumulated Surplus	Other Reserves	TOTAL EQUITY
2015	Notes	\$	\$	\$
Balance at end of previous reporting period		25,212	849,494	874,706
<b>Net Surplus / (Deficit) for Year</b>		<b>(312,465)</b>		<b>(312,465)</b>
<b>Other Comprehensive Income</b>				
Transfers between reserves		355,398	(355,398)	-
<b>Balance at end of period</b>		<b>68,145</b>	<b>494,096</b>	<b>562,241</b>
2014				
Balance at end of previous reporting period		3,486	626,306	629,792
<b>Net Surplus / (Deficit) for Year</b>		244,914		244,914
<b>Other Comprehensive Income</b>				
Transfers between reserves		(223,188)	223,188	-
<b>Balance at end of period</b>		<b>25,212</b>	<b>849,494</b>	<b>874,706</b>

# Central Local Government Region of SA Inc

## STATEMENT OF CASH FLOWS

for the year ended 30 June 2015

	Notes	2015 \$	2014 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<u>Receipts</u>			
Investment receipts		19,089	16,474
Grants & Council Contributions		438,015	906,483
Other revenues		96,095	122,464
<u>Payments</u>			
Employee costs		-	(105,421)
Materials, contracts & other expenses		(776,072)	(791,909)
<b>Net Cash provided by (or used in) Operating Activities</b>		(222,873)	148,091
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Receipts</u>			
Sale of surplus assets		15,455	
<b>Net Cash provided by (or used in) Investing Activities</b>		15,455	-
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Net Cash provided by (or used in) Financing Activities</b>		-	-
<b>Net Increase (Decrease) in cash held</b>		(207,418)	148,091
 Cash & cash equivalents at beginning of period	11	749,243	601,152
<b>Cash &amp; cash equivalents at end of period</b>	11	541,825	749,243

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

# Central Local Government Region of SA Inc

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### 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.

#### Basis of Preparation

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* dated (9<sup>th</sup> August 2014)

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 the Region'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.

All amounts in the financial statements have been rounded to the nearest dollar (\$).

#### Historical Cost Convention

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

#### 1.2 The Local Government Reporting Entity

The Central Local Government Region of South Australia Incorporated ("the Region") is a regional subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999.

The Constituent Councils are:

- |   |  |
|---|--|
| 1. The Barossa Council                  | 2. District Council of Mount Remarkable  |
| 3. District Council of Barunga West     | 4. Northern Areas Council                |
| 5. Clare and Gilbert Valleys Council    | 6. District Council of Orroroo/Carrieton |
| 7. District Council of the Copper Coast | 8. District Council of Peterborough      |
| 9. The Flinders Ranges Council          | 10. Port Pirie Regional Council          |
| 11. Regional Council of Goyder          | 12. Wakefield Regional Council           |
| 13. Light Regional Council              | 14. Yorke Peninsula Council, and         |
| 15. District Council of Mallala.        |  |

All funds received and expended by the Region have been included in the Financial Statements forming part of this Financial Report.

#### 1.3 Income recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Region 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 Region's operations for the current reporting period.

#### **1.4 Cash, Cash Equivalents and other Financial Instruments**

Cash Assets include all amounts readily convertible to cash on hand at the Region'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 generally unsecured and do not bear interest. All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

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

#### **1.5 Infrastructure, Property, Plant & Equipment**

All non-current assets purchased are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". All assets are recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Region 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 as follows:

Office Furniture & Equipment	\$1,000
Motor Vehicles, Other Plant & Equipment	\$1,000

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of the Region, 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.

#### **1.6 Payables**

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.

Amounts received from external parties in advance of service delivery are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

#### **Employee Benefits**

##### **Salaries, Wages & Compensated Absences**

As at 30<sup>th</sup> June 2015 the Region does not have any employees and hence there are no employee provisions at the reporting date.

#### **Superannuation**

The Region had no employees for the financial year ended 30<sup>th</sup> June 2015.

#### **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.

### **Pending Accounting Standards**

Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2012 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 124	Related Party Disclosures

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 14-10, AASB 15-1, AASB 15-2, AASB 15-3, AASB 15-4, AASB 15-5 and AASB 2015-6.

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

Council is of the view that 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.

The Australian Accounting Standards Board is currently reviewing AASB 1004 Contributions. It is anticipated that the changes resulting from this review may have a material effect on the timing of the recognition of grants and contributions, but the financial consequences cannot be estimated until a revised accounting standard is issued.

# Central Local Government Region of SA Inc

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 2 - INCOME

	Notes	2015 \$	2014 \$
<b>INVESTMENT INCOME</b>			
Local Government Finance Authority		18,312	15,961
Banks & other		107	109
		<u>18,419</u>	<u>16,070</u>
<b>OTHER INCOME</b>			
Council Contributions		152,460	148,159
Sundry		41,254	23,791
		<u>193,714</u>	<u>171,950</u>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>			
Other grants, subsidies and contributions		285,555	852,300
		<u>285,555</u>	<u>852,300</u>
<b>Sources of grants</b>			
Commonwealth government		39,954	376,950
State government		235,601	56,000
Other (inc NRM)		10,000	419,350
		<u>285,555</u>	<u>852,300</u>

### Conditions over grants & contributions

Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:

Unexpended at the close of the previous reporting period	516,994	285,876
Less: expended during the current period from revenues recognised in previous reporting periods		
P010-Windfarm Liaison	(27,593)	(20,010)
P008-Coastal Councils Project	-	(69,027)
P009-Climate Change	(95,703)	(8,918)
P014-Water Project	-	(21,439)
P003-Waste Management	(15,635)	-
P016-Upper Spencer Gulf RSP	(182,941)	-
P018-Policy Amendment Review	(30,000)	-
P019-Coastal Adaptation	(30,000)	-
P020-Risk Assessment	(30,000)	-
P022-Roads & Transport	(680)	-
Subtotal	(412,552)	(119,394)
Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions		
P003-Waste Management	-	18,434
A009-Special Projects	13,305	543
P024-Climate Change Co-ordinator 2015-17	25,000	-
P022-Roads & Transport	-	5,927
P023-Outreach Collaboration Project	256	52,667
P016-Upper Spencer Gulf RSP	-	182,941
P018-Policy Amendment Review	-	30,000
P019-Coastal Adaptation	-	30,000
P020-Risk Assessment	-	30,000
Subtotal	38,561	350,512
Unexpended at the close of this reporting period	<u>143,003</u>	<u>516,994</u>
Net increase (decrease) in assets subject to conditions in the current reporting period	(373,991)	231,118

# Central Local Government Region of SA Inc

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 3 - EXPENSES

Notes	2015 \$	2014 \$
<b>EMPLOYEE COSTS</b>		
Salaries and Wages	-	73,877
Employee leave expense	-	7,163
Superannuation - defined contribution plan contributions	-	6,251
FBT	-	5,968
<b>Total Operating Employee Costs</b>	<u>-</u>	<u>93,259</u>
<b>Total Number of Employees</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	1,650	1,650
Other Audit/Accounting Fees	-	486
Subtotal - Prescribed Expenses	<u>1,650</u>	<u>2,136</u>
<u>Other Materials, Contracts &amp; Expenses</u>		
Contractors & Consultants	732,691	552,016
Energy & Fuel	9	4,383
Grants	25,000	79,000
Members Allowances & Support	4,176	4,058
Meetings & Conferences	5,064	22,216
Insurance	5,701	8,687
Sundry	22,410	24,550
Subtotal - Other Materials, Contracts & Expenses	<u>795,051</u>	<u>694,910</u>
	<u>796,701</u>	<u>697,046</u>
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>		
<b>Depreciation</b>		
Motor Vehicle	850	5,101
	<u>850</u>	<u>5,101</u>

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

<b>PROPERTY, PLANT &amp; EQUIPMENT</b>		
<b>Assets surplus to requirements</b>		
Proceeds from disposal	15,455	-
Less: Carrying amount of assets sold	<u>28,057</u>	<u>-</u>
<b>NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS</b>	<u>(12,602)</u>	<u>-</u>

### Note 5 - CURRENT ASSETS

<b>CASH &amp; EQUIVALENT ASSETS</b>		
Cash on Hand and at Bank	20,979	129,379
Deposits at Call	520,846	619,864
	<u>541,825</u>	<u>749,243</u>
<b>TRADE &amp; OTHER RECEIVABLES</b>		
Accrued Revenues	2,873	3,543
Debtors - general	40,235	90,000
GST Recoupment	21,185	26,261
	<u>64,293</u>	<u>119,804</u>

# Central Local Government Region of SA Inc

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

Fair Value Level	2014 \$				2015 \$			
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT

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

Motor Vehicle	-	35,915	(7,008)	28,907	-	-	-	-
Software	-	772	(772)	-	-	772	(772)	-
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	-	36,687	(7,780)	28,907	-	772	(772)	-
<i>Comparatives</i>	-	<b>36,687</b>	<b>(2,679)</b>	<b>34,008</b>	-	<b>36,687</b>	<b>(7,780)</b>	<b>28,907</b>

2014 \$	CARRYING AMOUNT MOVEMENTS DURING YEAR \$							2015 \$	
CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers		Net Revaluation	CARRYING AMOUNT
	New /Upgrade	Renewals				In	Out		

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

Motor Vehicle	28,907	-	-	(28,057)	(850)	-	-	-	-
Software	-	-	-	-	-	-	-	-	-
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>28,907</b>	-	-	<b>(28,057)</b>	<b>(850)</b>	-	-	-	-
<i>Comparatives</i>	<b>34,008</b>	-	-	-	<b>(5,101)</b>	-	-	-	<b>28,907</b>



# Central Local Government Region of SA Inc

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 8 - LIABILITIES

	Notes	2015		2014	
		Current	Non-current	Current	Non-current
<b>TRADE &amp; OTHER PAYABLES</b>					
Goods & Services		2,420	-	8,615	-
Accrued expenses - Contractors		41,457	-	14,633	-
		<b>43,877</b>	<b>-</b>	<b>23,248</b>	<b>-</b>

### Note 9 - RESERVES

OTHER RESERVES		1/7/2014	Transfers to Reserve	Transfers from Reserve	30/6/2015
	General Reserve	12,500	18,593	-	31,093
1	P003-Waste Management	31,908	-	(15,635)	16,273
2	A009-Special Projects	4,036	13,305	-	17,341
3	P009-Climate Change	100,464	-	(95,703)	4,761
4	P024-Climate Change Co-Ordinator 2015-17	-	25,000	-	25,000
5	P010-Wind Farm Liaison	27,593	-	(27,593)	0
6	P015-Local Government Reform	320,000	-	-	320,000
7	P016-Upper Spencer Gulf RSP	182,941	-	(182,941)	0
8	P018-Policy Alignment Review	30,000	-	(30,000)	0
9	P019-Coastal Adaptation	30,000	-	(30,000)	0
10	P020-Risk Assessment	30,000	-	(30,000)	0
11	P022-Roads & Transport	27,385	-	(680)	26,705
12	P023-Outreach Collaboration Project	52,667	256	-	52,923
	<b>TOTAL OTHER RESERVES</b>	<b>849,494</b>	<b>57,154</b>	<b>(412,552)</b>	<b>494,096</b>
	<b>Comparatives</b>	<b>626,306</b>	<b>350,512</b>	<b>(127,324)</b>	<b>849,494</b>

### PURPOSES OF RESERVES

#### (Other Reserves)

- 1 **P003-Waste Management**  
State Government funded technical support programme - completion 2015/16
- 2 **A007-Special Projects**  
LGA funded support programme - expiry 2014/15
- 3 **P009-Climate Change**  
Regional Partners and State Government funded programme - Project managed by Yorke and Mid North Alliance and includes engagement of technical support and seed distribution - completion 2014-15
- 4 **P023-Climate Change Co-ordinator 2015-17**  
Regional Partners and State Government funded programme - Project managed by Yorke and Mid North Alliance and includes engagement of technical support and seed distribution - completion 2013/14
- 5 **P010-Wind Farm Liaison**  
LGA funded programme - windfarm planning guide - completion 2014/15
- 6 **P015-Local Government Reform**  
CLGR funded programme - Council Shared Services
- 7 **P016-Upper Spencer Gulf Regional Sustainability Project**  
State Government funded technical support programme - completion 2014/15
- 8 **P018-Policy Amendment Review**  
NRM funded project - completion 2014/15
- 9 **P019-Coastal Adaptation**  
NRM funded project - completion 2014/15
- 10 **P020-Risk Assessment**  
NRM funded project - completion 2014/15
- 11 **P022-Roads & Transport**  
CLGR funded programme - Regional Development Australia Freight Strategy
- 12 **P023-Outreach Collaboration Project**  
Federal Government funded programme - completion 2015/16

# Central Local Government Region of SA Inc

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 11 - RECONCILIATION TO CASH FLOW STATEMENT

#### (a) Reconciliation of Cash

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

	Notes	2015 \$	2014 \$
Total cash & equivalent assets	5	<u>541,825</u>	<u>749,243</u>
Balances per Cash Flow Statement		<u>541,825</u>	<u>749,243</u>

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

Net Surplus (Deficit)	(312,465)	244,914
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	850	5,101
Net increase (decrease) in unpaid employee benefits	-	(12,162)
Net (Gain) Loss on Disposals	<u>12,602</u>	<u>-</u>
	(299,013)	237,853
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	55,511	(64,555)
Net increase (decrease) in trade & other payables	<u>20,629</u>	<u>(25,207)</u>
<b>Net Cash provided by (or used in) operations</b>	<b><u>(222,873)</u></b>	<b><u>148,091</u></b>

#### (c) Non-Cash Financing and Investing Activities

	-	-
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#### (d) Financing Arrangements

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

Corporate Credit Cards	2,000	2,000
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### Note 12 - FUNCTIONS

The activities of the Region are categorised into the following programmes

1 A009-Special Projects	14 P020-Risk Assessment
2 P003-Waste Management	15 P022-Roads & Transport
3 P008-Coastal Councils	16 P023-Outreach Collaboration Project
4 P009-Climate Change	
5 P024-Climate Change Co-ordinator 2015-17	
6 P010-Wind Farm Liaison	
7 P011-Regional Broadband	
8 P013-Environment & Roadside Vegetation	
9 P014-Regional Water Supply	
10 P015-Local Government Reform	
11 P016-Upper Spencer Gulf RSP	
12 P018-Policy Alignment Review	
13 P019-Coastal Adaptation	

Income and expenses have been attributed to the functions/activities throughout the financial year.

# Central Local Government Region of SA Inc

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 13 - 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>Short term deposits are available on 24 hour call with the LGFA and has an interest rate of 2% as at 30 June 2015.</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Receivables</b> -Trade and Other Debtors	<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 (after deduction of any allowance).</p>
<b>Liabilities</b> - Creditors and Accruals	<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 Region.</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>

#### Liquidity Analysis

2015	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$	\$	\$	\$
Cash & Equivalents	541,825	-	-	541,825	541,825
Receivables	64,293	-	-	64,293	64,293
<b>Total</b>	<b>606,118</b>	<b>-</b>	<b>-</b>	<b>606,118</b>	<b>606,118</b>
<b>Financial Liabilities</b>					
Payables	2,420	-	-	2,420	2,420
<b>Total</b>	<b>2,420</b>	<b>-</b>	<b>-</b>	<b>2,420</b>	<b>2,420</b>

2014	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$	\$	\$	\$
Cash & Equivalents	749,243	-	-	749,243	749,243
Receivables	119,804	-	-	119,804	119,804
<b>Total</b>	<b>869,047</b>	<b>-</b>	<b>-</b>	<b>869,047</b>	<b>869,047</b>
<b>Financial Liabilities</b>					
Payables	8,615	-	-	8,615	8,615
<b>Total</b>	<b>8,615</b>	<b>-</b>	<b>-</b>	<b>8,615</b>	<b>8,615</b>

#### 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 Region.

#### 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 Region is the carrying amount, net of any allowance for doubtful debts. All the Region's investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Note 5 in relation to individual classes of receivables, exposure is concentrated within the Region'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 the Region'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 the Region 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.

**Interest Rate Risk** is the risk that future cash flows will fluctuate because of changes in market interest rates. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

# Central Local Government Region of SA Inc

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

### Note 16 - 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

	2015 \$	2014 \$
Income	497,688	1,040,320
less Expenses	<u>797,551</u>	<u>795,406</u>
<b>Operating Surplus / (Deficit)</b>	<b>(299,863)</b>	244,914
<b>less Net Outlays on Existing Assets</b>		
Depreciation, Amortisation and Impairment	<u>(850)</u>	<u>(5,101)</u>
	<b>(850)</b>	<b>(5,101)</b>
<b>less Net Outlays on New and Upgraded Assets</b>		
Proceeds from Sale of Surplus Assets	<u>(15,455)</u>	<u>-</u>
	<b>(15,455)</b>	<b>-</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b><u>(283,558)</u></b>	<b><u>250,015</u></b>

# **Central Local Government Region of SA Inc**

## **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015**

### **Note 19 - JOINT VENTURES & ASSOCIATED ENTITIES**

An associate is an entity, including an unincorporated entity such as a partnership, over which the investor has significant influence and that is neither a subsidiary nor an interest in a joint venture.

A joint venture is a contractual agreement whereby two or more parties undertake an economic activity that is subject to joint control

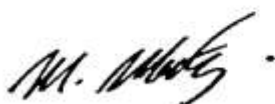
The Region has no interest in Joint Ventures or Associated Entities.

Although the Region itself is a Regional Subsidiary established by the 15 Member Councils (as per Note 1), it is not considered to be an associate of any of the individual Councils as no one Council has significant influence. As such, equity accounting procedures are not used by the individual Councils. It is likely that each Council's interest in the Regional Subsidiary is non-material and as such, it is appropriate for a Council to write off its annual contribution as an expense.

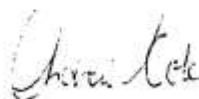
**Central Local Government Region of SA Inc**  
**ANNUAL FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 June 2015**  
**CERTIFICATION OF AUDITOR INDEPENDENCE**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of The Central Local Government Region of South Australia Incorporated for the year ended 30 June 2015, the Council's Auditor, Ian G McDonald has maintained his 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*.

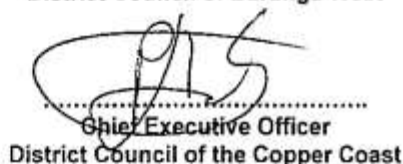


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Chief Executive Officer  
The Barossa Council

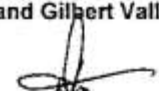


.....  
Chief Executive Officer  
District Council of Barunga West

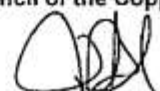
.....  
Chief Executive Officer  
Clare and Gilbert Valleys Council



.....  
Chief Executive Officer  
District Council of the Copper Coast



.....  
Chief Executive Officer  
The Flinders Ranges Council



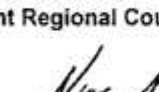
.....  
Chief Executive Officer  
Regional Council of Goyder



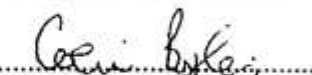
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Chief Executive Officer  
Light Regional Council



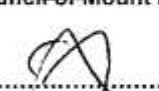
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Chief Executive Officer  
District Council of Mallala



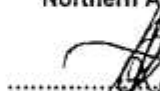
.....  
Chief Executive Officer  
District Council of Mount Remarkable



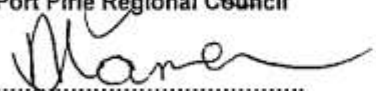
.....  
Chief Executive Officer  
Northern Areas Council




.....  
Chief Executive Officer  
Port Pirie Regional Council



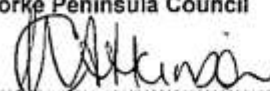
.....  
Chief Executive Officer  
District Council of Orroroo-Carrieton



.....  
Chief Executive Officer  
Yorke Peninsula Council



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Chief Executive Officer  
District Council of Peterborough



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Chief Executive Officer  
Wakefield Regional Council



.....  
Chairman  
Central Local Government Region  
Board of Management

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE CENTRAL LOCAL GOVERNMENT  
REGION OF SA INC**

I have audited the accompanying financial report of the Central Local Government Region of SA Inc which comprises the balance sheet as at 30 June 2015 and the statement of comprehensive income, statement of changes in equity, cash flow statement, summary of significant accounting policies, other explanatory notes and the certification of financial statement for the year ended 30 June 2015.

**Chief Executive Officer's Responsibility for the Financial Report**

The Chief Executive Officer is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

**Auditor's Responsibility**

My responsibility is to express an opinion on the financial report based on my audit. I have conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Management, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Independence**

In conducting my audit I followed applicable independence requirements of Australian professional and ethical pronouncements and the Local Government Act 1999.

**Auditor's Opinion**

In my opinion, the financial report presents fairly, in all material respects, the financial position of the Central Local Government Region of SA Inc. as of 30 June 2015, and of its financial performance for the year then ended in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011.



**IAN G MC DONALD FCA  
CHARTERED ACCOUNTANT  
REGISTERED COMPANY AUDITOR**

Liability limited by a scheme approved under Professional Standards Legislation

Signed 5 day of October 2015, at Adelaide, South Australia

234 Waymouth St  
Adelaide SA 5000

PO Box 75  
Henley Beach SA 5022

☎ 0419 620 906 / 0408 832 848  
☎ 08 8356 6397

✉ [ianmcdonald@creativeauditing.com.au](mailto:ianmcdonald@creativeauditing.com.au)

✉ [nancytran@creativeauditing.com.au](mailto:nancytran@creativeauditing.com.au)





## FLINDERS REGIONAL DEVELOPMENT ASSESSMENT PANEL

# ANNUAL REPORT 2014-2015

The Terms of Reference for the Flinders Regional Development Assessment Panel ("the Panel") requires that the Panel, through the Public Officer, will report in writing to the Constituent Councils on an annual basis, detailing:

- The level of attendance of Panel Members at Panel Meetings;
- The Panel's activity and performance in making decisions; and
- Comment on or an analysis of policy or process that are relevant to the Panel's assessment functions and suggesting improvements.

During the course of the 2014-2015 Financial Year, the Panel met on one (1) occasion to consider a total of one (1) application.

The following tables summarise the level of attendance of Panel Members at meetings and the activity and performance of the Panel in decision making.

Panel Member Attendance				
Member	Meetings Eligible to Attend	Present	Apology	Absent without Apology
Ms Shanti Ditter	1	1	0	0
Mr Garry Thompson (FRC)	1	1	0	0
Mr Trevor Roocke (DCMR)	1	1	0	0
Mr Colin Parkyn (DCOC)	1	1	0	0
Mr Frank Hardbottle (DCP)	1	1	0	0

Panel Activity					
Constituent Council	App's Referred to Panel	Approved	Refused	Appealed	Withdrawn by Applicant
The Flinders Ranges Council	0	0	0	0	0
District Council of Mount Remarkable	0	0	0	0	0
District Council of Orroroo Carrieton	1	1	0	0	0
District Council of Peterborough	0	0	0	0	0
<b>Totals</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Colin Davies**  
**Public Officer**

*Flinders Shared Services - Professional Service Delivery for our Rural Communities*