



**The Flinders
Ranges Council**

ANNUAL REPORT 2013-2014

**Council Office
Telephone
Facsimile
Email
Website**

**1 Seventh Street, Quorn, S.A. 5433
(08) 8620 0500
(08) 8648 6001
council@frc.sa.gov.au
www.frc.sa.gov.au**

Adopted

14 October 2014

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	27 kilometres
Unsealed Roads	1,236 kilometres
Number of Rateable Properties	1,582
Total Revenue (including Rates)	\$4,280,814
Rate Revenue (including CWMS & Garbage)	\$1,894,640
Total Expenditure	\$4,397,368
Total Capital Expenditure	\$2,318,666

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 2014. Council has two vacancies as at 30 June 2014.

Council currently meets on the second 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 the new Council in November 2014.

Elected Members

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)

Elector Representation

Number of Electors (as at 28th February 2014) 1,234

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

Council	Elected Members	Electors	Wards	Ward Quota
Cleve	8	1,269	1	158
Elliston	8	739	1	92
Flinders Ranges	9	1,234	1	137
Franklin Harbour	6	951	1	158
Karoonda-East Murray	7	783	1	111
Kimba	7	803	1	114
Orroroo Carrieton	7	704	1	100
Robe	7	1,084	1	154
Streaky Bay	8	1,492	2	185
Wudinna	7	904	1	129
Average excluding FRC	7	970	1	138

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

Council	Elected Members	Electors	Wards	Ward Quota
Mount Remarkable	7	2,234	4	319
Peterborough	9	1,256	1	139
Northern Areas	9	3,385	4	376

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

Council	Elected Members	Electors	Wards	Ward Quota
Port Augusta	10	9,240	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 2014:

➤ Mayor	\$22,136.00
➤ Deputy Mayor	\$ 6,917.50
➤ Elected Member	\$ 5,534.00

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

Four (4) 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 Confidentially 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
14 Feb 12	90(3)(h)	028/2012		09 Sep 14
13 Nov 12	90(3)(h)	244/2012		09 Sep 14
09 Apr 13	90(3)(h)	060/2013		09 Sep 14
09 Apr 13	90(3)(h)	067/2013		09 Sep 14
11 Jun 13	90(3)(k)	127/2013		10 Sep 13
09 Jul 13	90(3)(h)	133/2013	01 Sep 15	
13 Aug 13	90(3)(h)	187/2013	13 May 15	
14 Jan 14	90(3)(h)	018/2014	14 Jan 15	
13 May 14	90(3)(k)	096/2014		09 Sep 14
13 May 14	90(3)(h)	100/2014	13 May 15	
13 May 14	90(3)(e)	104/2014	13 May 15	
10 Jun 14	90(3)(e)	123/2014	10 Jun 15	
10 Jun 14	90(3)(e)	124/2014	10 Jun 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 available at the Council office or at the 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.

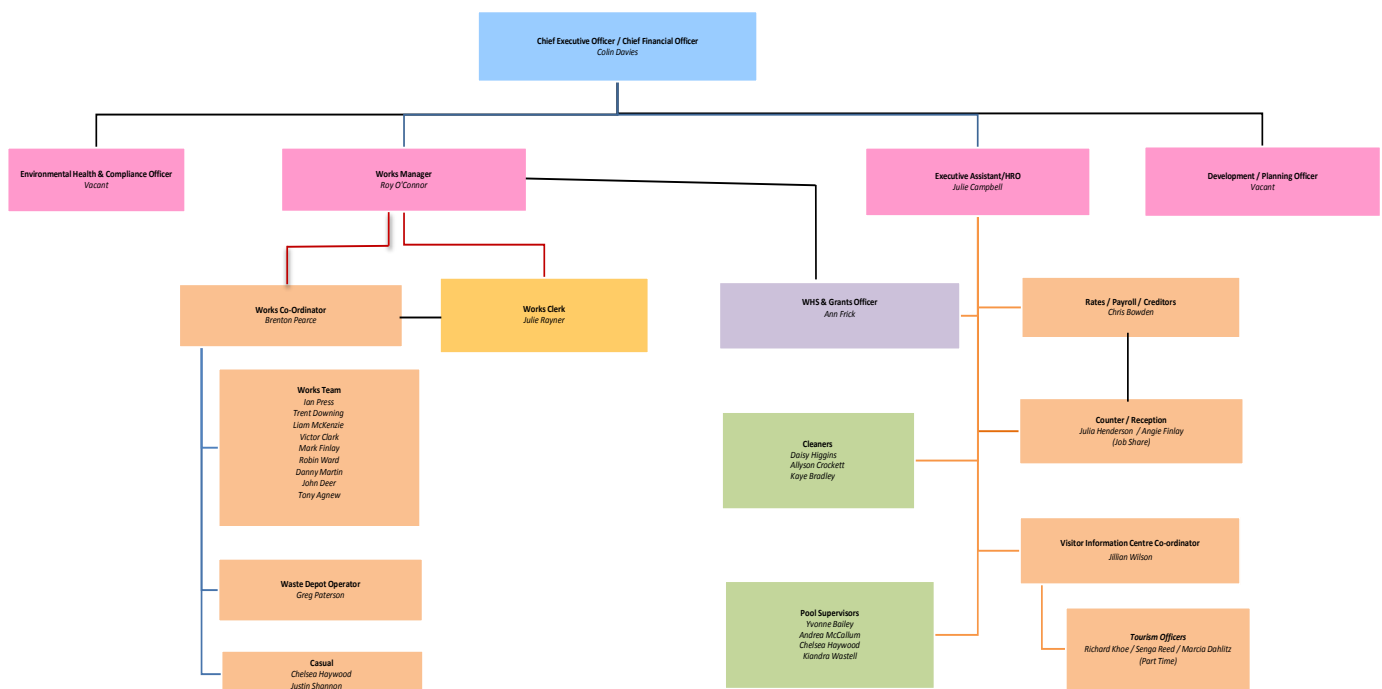
Human Resources

The Flinders Ranges Council is an equal opportunity employer.

As at 30 June 2014, The Flinders Ranges Council employed 14 FTE males and 7 FTE females. Council currently employs no one with a registered disability and 1 person of Aboriginal and Torres Island decent.

Council Organisation Structure

The following diagram shows the staff organisation structure of The Flinders Ranges Council as at 30 June 2014:



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).

MAYOR'S REPORT


I am pleased to present to you The Flinders Ranges Council Annual Report 2013-2014. It's always a reality check to critically assess over the reporting year what Council has achieved and hasn't achieved or perhaps made as much progress on as desired. As we once more look back over the last 12 months – the achievements and challenges, projects and problems – it's apparent how much the contribution and input of individuals and small groups helped the community achieve tremendous results. The work and functions of Council are supported and multiplied in so many areas by the inputs of volunteers and volunteer groups for the benefit of us all. The Hawker Community Sports Centre Committee has replaced its bowling greens, while the Quorn Community Sporting Association has completed the new netball/tennis courts and a shelter/shade structure at the Quorn Town Oval, just two major achievements of our volunteer groups. We remain well served by a number of other organisations which include the Powell Gardens group and the Hawker Revegetation group, our junior sports clubs, as well as the CFS and SES brigades. We'd be lost without them all, so thank you to all who contribute.

This year has seen some significant progress on a number of key projects in Council's current planning program. We have seen completion of the third stage of the Arden Vale Road sealing project, as well as the sealing of the car park areas at Hawker's "sporting precinct" (the consolidated swimming pool, tennis courts and Sports Centre/bowls complex) which, with the ongoing work of the Hawker Revegetation Group, has created a much more welcoming entrance and mitigated the previous dust concerns. With work continuing on the Hawker Water Quality project (Desalination plant) through SA Water, and the eventual clean up and rehabilitation of the old swimming pool site we think there's plenty happening to be proud of, and positive about.

Refurbishment is also well under way at the Quorn pool, with a significant project to revive the facility after over 50 years in service. It is important to maintain the vital social and recreational facility that the swimming pools provide to our towns. The Hawker pool is proving to be a tremendous (and popular) facility with ongoing improvements to amenities there. Having both pool facilities upgraded and modernised will be a long-term social asset for all our community.

Council is anticipating a period of some consolidation over the coming years with the completion of these major projects and the substantial reduction in grant funding opportunities from Federal and State Governments. Funding for Council to leverage with our ratepayer resources is therefore greatly reduced. As a small rural council, we are dependent on external funding support to assist us with significant infrastructure projects which will improve our communities. If these are not available, we focus on improvements and maintenance upgrades to existing facilities to generate the most cost-effective return on our limited resources, thereby maximising the usability and lifespan of Council assets. Council has been quite successful in recent years benefitting to a large degree from external grant funding support which enabled Council to undertake infrastructure projects of a scale which couldn't be contemplated using only rates. Projects such as Arden Vale Road, Kanyaka Surgery, Hawker Airport, Energising The Flinders, Quorn Railway Station refurbishment with PRRPS, Quorn Tennis /Netball Courts and both swimming pools being highlights.

The Federal Budget removed, reduced or froze a number of crucial ongoing funding streams to Local Government bodies. This has resulted in a very real reduction in our income for years to come, particularly in roads funding. We will be very vigilant in monitoring our costs to ensure we are able to continue providing the required and expected level of services for our community within these funding constraints.

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Other items which were included in the works program, besides the usual roads (resheeting, patrol and maintenance grading) and town services (parks and gardens, halls and public amenities) were some playground and shading upgrades as well as an unusual amount of mowing and slashing, a by-product of the more promising start to the season!

Council undertook a Strategic Directions Report process during the year, a legislative requirement, but also an opportunity to consider where current planning regulation was not achieving what our community desires or needs. A number of submissions, most relating to development in the rural and rural fringe areas, were received and considered. The Strategic Directions Report has been completed and will inform a substantial review of the Development Plan in these areas in the coming year.

I'd like to acknowledge and thank all our staff, office and works, for their commitment and efforts again this year, and also acknowledge the commitment and effort of all the Elected Members, including Councillor Katie Walsh who resigned in January 2014 to move overseas with her family after a number of years of dedicated service as a Councillor, and I thank them for their input and dedication. As this report is finalised, the periodic election is looming and some of the current members have indicated they will not be standing. Others may not be returned if we record sufficient nominations, which reflects the democratic process we enjoy. As occurred at the beginning of this term 4 years ago, the loss of experience and understanding of the Local Government environment will be balanced by incoming new members with fresh ideas, a new approach and renewed enthusiasm to represent the interests of their community.

On behalf of The Flinders Ranges Council, I wish to thank our residents and ratepayers, the community we work for and represent, for your input, support and confidence in us as your elected body and remain confident the new Council will be shown the same support. It's a great place to live, work and play. Council is trying to make it a better place for all of our residents, with access to all the amenities and facilities we need to enjoy life in our magnificent and spectacular environment.

Peter Slattery
Mayor

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OFFICERS' REPORTS

Chief Executive Officer

The 2013-2014 year has proved to be another good year of achievements for The Flinders Ranges Council. The Mayor has previously highlighted some of these such as Arden Vale Road construction and sealing; Hawker Desalination Plant; new Tennis / Netball Courts and Quorn Swimming Pool replacement to name a few.

The 2013-2014 financial year was yet again very demanding for staff with the State Government continuing the introduction of new legislation which adds additional cost and compliance requirements for Council and ultimately ratepayers. There is yet more changes to come as the State Government looks at new ways to raise their revenue at the expense of Local Government and ratepayers. This ongoing "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.

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.

Council communicates with its 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 2014-2015, Budget 2014-2015 and Long Term Financial Plan 2014-2034; a range of updated Council policies and Terms of Reference; Elector Representation Report; Strategic Directions Report and old Hawker Pool Site.

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, but this service was withdrawn by District Council of Mount Remarkable and the shared Development Officer resigned. 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 2013-2014, 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); \$1,067,000 from Special Local Roads Grant for Stage Three of Arden Vale Road upgrade; and various smaller grants totalling over \$150,000. Council also supported several successful grant applications on behalf of sporting and community groups, the most noticeable of which was for the Quorn Community Sporting Association application for relocation of tennis and netball courts for \$200,000. 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.

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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.

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 the term of the current Elected Body comes to an end, I will take this opportunity to thank each member for their deliberations during the last 4 years, noting that their achievements are considerable as outlined in this and previous Annual Reports.

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.

Colin Davies
Chief Executive Officer

Works Manager

The Works Department operated with a small group of employees who contributed to the completion of the approved works program, both construction and maintenance and other capital works and maintenance of Council's diverse range of infrastructure and buildings throughout the district.

Plant Replacement Program

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

- Toro ProCorer
- Toro front deck mower
- Tilt trailer to suit mower and corer
- One four wheel drive dual cab utility
- Various small plan and machinery for maintenance of townships including chainsaws and blowers.

Capital Works Projects

- installation of new water table between Sixth and Seventh Streets, Quorn
- demolition of former Hawker Swimming Pool site and rehabilitation
- removal and replacement of asbestos fencing at Forresters Hall, Hawker
- removal and replacement of asbestos walls at Quorn Works Depot
- replacement of roof frames, ceilings with roof and associated stormwater plumbing at the Lions Clubhouse, Quorn
- salt damp treatment of the Courthouse, Quorn
- sand, repair and reseal timber flooring, Quorn Town Hall
- sand, repair and reseal timber flooring, Quorn Community Hall
- installation of new ablution / storage building at rear of Quorn Community Hall
- new trestles and chairs, solar hot water system purchased for Quorn Community Hall
- Building Fire Safety compliance for Hawker Institute and Quorn Town hall
- installation of shed for records storage at Quorn Civic Centre
- new industrial storage shed and associated fencing installed at Community Waste Management System ponds, Quorn
- bulk storage bays installed at clean fill, Quorn
- bollards installed in front entrance to Quorn Railway Station as part of Flinders Ranges Visitor Information Centre parking control
- tree trimming and removal in Quorn and Hawker
- drainage, earthworks and sealing of carpark area at Hawker Swimming Pool
- mulching of green waste at Quorn Waste Transfer Station.

Playgrounds

New playground equipment installed at Thompson Memorial Playground, Quorn and Quorn Town Oval, and a new shade sail fitted at Hawker Community Sports Centre Playground.

Quorn Swimming Pool

Council staff have been involved with the redevelopment of the Quorn Swimming Pool with the provision of inkind works including removal and storage of plant and equipment prior to commencement of works; dewatering of site; removal of waste products. Council superintending of the contractor to ensure compliance with Work Health and Safety continues throughout the process.

New Seal / Reseal

- 3.4 kilometres of new seal Arden Vale Road (Special Local Roads Project)
- reseal Second Street, from East Terrace to Sixth Street, Quorn

Resheeting

- Jarvis Hill Road 2.0 kilometre
- Warcowie Road 1.0 kilometre
- Schmidt Road 0.8 kilometre
- Old Gunyah Road 1.0 kilometre
- Richman Valley Road 1.0 kilometre.

Roy O'Connor
Works Manager

Development Officer

In December 2013, Council's Development Officer, Ron Ashenden, resigned. The position was left vacant for nearly 6 months until a replacement could be appointed. Phil Denniston commenced in early June 2014. Between officers leaving and being appointed, Council 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	2010-2011	2011-2012	2012-2013	2013-2014
		Number of Applications	Number of Applications	Number of Applications	Number of Applications
1a	Dwelling or Dwelling Extension	9	12	7	6
1b	Boarding House, Guest House, Hostel	0	2	1	1
2	Building containing 2 or more units	0	0	0	0
3	Residential Building (eg aged)	1	0	1	0
4	A dwelling in a building that is Class 5 to 9 if it is the only dwelling the building	0	0	0	0
5	Office building	0	0	0	2
6	Shop or other building	3	1	2	1
7	Carpark or building for storage, display of goods or produce for sale	0	1	2	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)	29	38	54	40
10b	Swimming Pool, fence mast or antenna	2	7	3	1
Land Division Applications		1	2	1	0
Total Applications and Development Cost		45 Total value: \$2,569,156	63 Total value: \$2,415,051	71 Total Value \$1,651,940	51 Total Value \$3,064,466

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.

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).

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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. At the end of June 2014, the Strategic Directions Report was nearing completion. Once the Strategic Directions Report is complete, it is envisaged that Council will undertake a full review Development Plan Amendment.

Referral

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

Phillip Denniston
Development Officer

Environmental Health Officer

In July 2013, the services of Mark Smith, Council's Environmental Health Officer, was withdrawn. The position was filled on a part-time basis by consultant, Chris Hunt. Chris attended the region 1 day per month to undertake business inspections and septic tank applications. Phil Denniston commenced in early June 2014.

Key statistics for the 2013-2014 Financial Year:

- 31 inspections conducted with a majority of all High Risk Food Businesses inspected.
- No written warning issued
- 3 Legionella inspections were conducted
- 6 waste water applications were approved.

Due to the remoteness and services availability within our regional Council district the Council offers for sale digital food thermometers for use by food businesses throughout the area. These temperature measure devices meet with requirements of the Food Standards. The service is well received by food business operators in remote areas.

Phillip Denniston
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 workings 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


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 14 August 2012.

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.

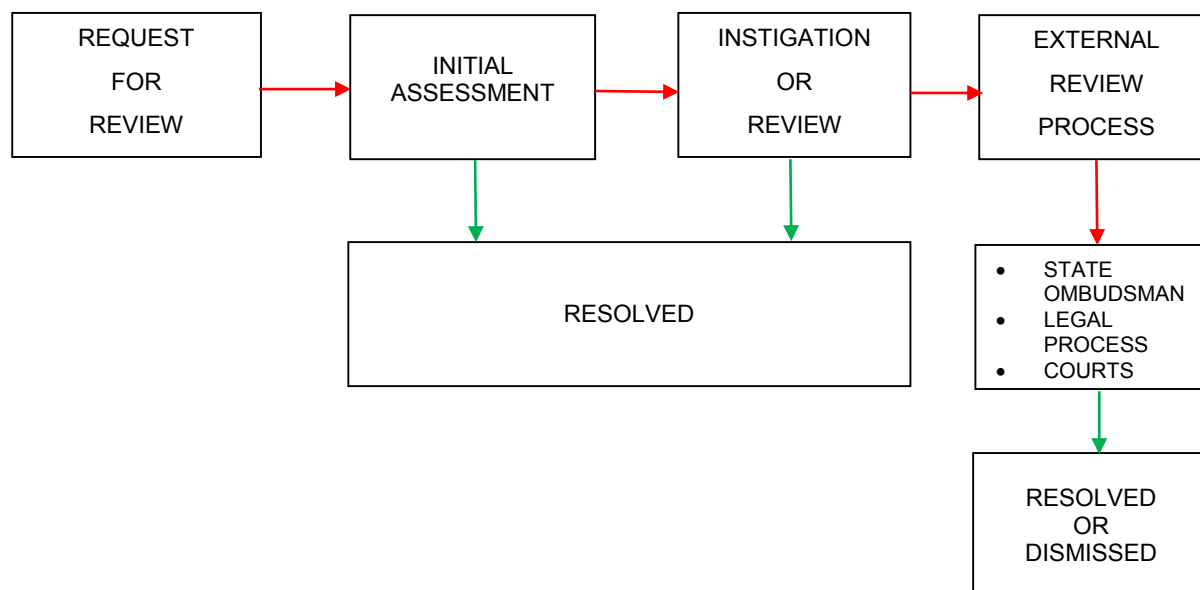
Grievances may arise as a result of dissatisfaction with a decision about a policy, procedure, service or fee. All attempts will be made to resolve grievances quickly and efficiently, without the need for formal applications for review to be lodged. Sometimes this cannot be achieved. Council's Internal 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 14 August 2012 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.

	<p style="text-align: center;">GOVERNANCE</p> <p style="text-align: center;">ANNUAL REPORT</p>	Version Number Issued Last Review Next Review GDS	6 October 2009 October 2014 October 2015 18.68.1.1
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The following diagram demonstrates the review processes available to the applicant for the review of Council decisions.



During 2013-2014 reporting year, Council received no request 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 2013-2014 reporting year, Council received two 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 2013-2014 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 2013-2014 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
09 Jul 13	90(3)(h)	133/2013	01 Sep 15	
13 Aug 13	90(3)(h)	187/2013	13 May 15	
14 Jan 14	90(3)(h)	018/2014	14 Jan 15	
13 May 14	90(3)(k)	096/2014		09 Sep 14
13 May 14	90(3)(h)	100/2014	13 May 15	
13 May 14	90(3)(e)	104/2014	13 May 15	
10 Jun 14	90(3)(e)	123/2014	10 Jun 15	
10 Jun 14	90(3)(e)	124/2014	10 Jun 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 2010.

During 2013-2014 Council has achieved in twelve 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 2013-2014 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.

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.

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.

Auditor's Remuneration

Ian MacDonald was paid the sum of eight thousand, five hundred dollars (\$8,500.00) for the 2013-2014 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 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. Refer to Council Organisation Chart on page 8 for Council's internal decision making structure.

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 2013-2014
Contractor Induction & Update	18
Risk Assessments – Substances	0
Risk Assessments – Task	6
Risk Assessments – Plant	4
Internal Audits	0
Safe Work Instructions (SWIs)	13
WHS Meetings	5
Toolbox Meetings	12
Admin Meetings	12
Accident / Incident Investigations	51
CAPA Register Items	89
WHS Policy / Procedure Review	16

Council was successful in applying to the Local Government Association Workers Compensation Scheme for a by-pass in the annual Key Performance Indicator (KPI) Audit. Council has been able to incorporate commentary from the Scheme into their Work Health Safety and Injury Management Plan 2013-2015 ('Plan'), making improvements and addressing Standards 4 and 5.

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

Program	Total Actions	Completed	Percentage Completed
WHS Contractor Management	4	2	50%
WHS Training Systems	6	1	17%
Hazard Management	4	1	25%
Internal Auditing	6	2	33%
WHS Management System Planning & Development	12	4	33%
Incident Reporting & Investigation	5	3	60%
Corrective & Preventative Action	5	3	60%

STAFF

Administration

Chief Executive Officer	Colin Davies
Chief Finance Officer	Colin Davies
Executive Assistant / HRO	Julie Campbell
Development Officer / EHO	Phillip Denniston
Rates / Payroll and Administration Officer	Chris Bowden
WHS / Asset Management / Grants	Ann Frick
Administration Officers	Angie Finlay / Julia Henderson

Flinders Ranges Visitor Information Centre (FRVIC)

FRVIC Co-ordinator	Jillian Wilson
Tourism Officers	Richard Khoe / Evelyn Norfolk / Senga Reed / Marcia Dahlitz / Terry Coulthard

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	Greg Paterson
Cleaners	Daisy Higgins / Kaye Bradley / Allyson Crocket

Contract Staff

Planning Consultant	Prime Planning
Legal Advisors	Norman Waterhouse & Kelledy 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. The Development Officer/EHO has additional leave and CPD included in his contract.

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

	GOVERNANCE ANNUAL REPORT	Version Number Issued Last Review Next Review GDS	6 October 2009 October 2014 October 2015 18.68.1.1
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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. However due to the withdrawal of services by District Council of Mount Remarkable, this group is no longer functioning as it did.

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

2014 Australia Day Awards

The following 2014 Australia Day Awards were made by Council:

Citizen of the Year - Dr Tony Lian-Lloyd

Community Event of the Year - no award made

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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 43 LG Act)

Reference Committees

The Flinders Ranges Council Building Fire Safety Committee
Quorn and Districts War Memorial Swimming Pool Management Committee
Hawker Swimming Pool Management Committee
Flinders Shared Services Group
Enterprise Bargaining Committee
Little Corella Reference Committee
Warren Gorge Committee
Signage Committee
Policy Review Committee
Community Emergency Risk Management Committee
Quorn Swimming Pool Refurbishment 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
Pichi Richi Marathon
Pichi Richi Railway Preservation Society Inc.
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
Regional Bushfire Committee
Regional Coordination Network – Far North
Regional Development Australia Far North
Wirreanda Cottages
Zone Emergency Management Committee.

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

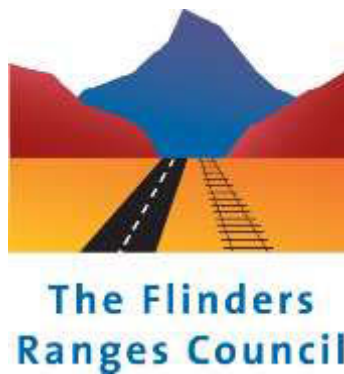
Delegations

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 30th June 2014 were:

<i>Community Titles Act 1996</i>	Colin Davies
<i>Development Act 1993</i>	Colin Davies
	Phillip Denniston
<i>Dog and Cat Management Act 1995</i>	Colin Davies
	Roy O'Connor
	John Deer
	Ian Press
<i>Environment Protection Act 1993</i>	Colin Davies
	Roy O'Connor
<i>Expiation of Offences Act 1996</i>	Colin Davies
	Roy O'Connor
<i>Fences Act 1975</i>	Colin Davies
<i>Fire and Emergency Services Act 2005</i>	Colin Davies
	Roy O'Connor
	Mark Finlay
	Ian Press
<i>Freedom of Information Act 1991</i>	Colin Davies
	Julie Campbell
<i>Housing Improvement Act 1940</i>	Colin Davies
<i>Land and Business (Sale and Conveyancing) Act 1994</i>	Colin Davies
<i>Liquor Licensing Act 1997</i>	Colin Davies
	Phillip Denniston
<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>South Australian Public Health Act 2011</i>	Colin Davies
	Phillip Denniston
<i>Impounding Act 1920</i>	Colin Davies
	Roy O'Connor
<i>Food Act 2001</i>	Colin Davies
	Phillip Denniston
<i>Roads (Opening and Closing) Act 1991</i>	Colin Davies
	Roy O'Connor
<i>Supported Residential Facilities Act 1992</i>	Colin Davies
<i>Road Traffic Act 1961</i>	Colin Davies
	Roy O'Connor
<i>Work Health and Safety Act 2012</i>	Colin Davies
	Roy O'Connor
	Julie Campbell
	Ann Frick



THE FLINDERS RANGES COUNCIL

FINANCIAL REPORT

2013-2014



THE FLINDERS RANGES COUNCIL

General Purpose Financial Reports for the year ended 30 June 2014

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THE FLINDERS RANGES COUNCIL

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2014

CERTIFICATION OF FINANCIAL STATEMENTS

The Mayor and Chief Executive Officer, pursuant to Section 14 of the Local Government (Financial Management) Regulations 2011, have been authorised by The Flinders Ranges Council at the Ordinary Meeting of Council held on 14 October 2014 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 the Australian Accounting Standards.
- ✓ the financial statements present a true and fair view of the Council's financial position at 30 June 2014 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

Date: 1/10/14

Peter Slattery
MAYOR

Date: 01/10/14



THE FLINDERS RANGES COUNCIL

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2014

	Notes	2014 \$	2013 \$
INCOME			
Rates	2	1,894,640	1,750,311
Statutory charges	2	33,001	40,092
User charges	2	77,138	75,179
Grants, subsidies and contributions	2	1,729,589	1,594,883
Investment income	2	113,427	132,601
Reimbursements	2	63,982	91,673
Other income	2	369,037	385,773
Total Income		4,280,814	4,070,512
EXPENSES			
Employee costs	3	1,446,585	1,338,917
Materials, contracts & other expenses	3	1,604,679	1,787,657
Depreciation, amortisation & impairment	3	1,268,240	851,961
Finance costs	3	77,864	81,275
Total Expenses		4,397,368	4,059,810
OPERATING SURPLUS / (DEFICIT)		(116,554)	10,702
Asset disposal & fair value adjustments	4	(61,314)	(6,764)
Amounts received specifically for new or upgraded assets	2	1,067,000	832,363
Physical resources received free of charge	2	-	214,803
NET SURPLUS / (DEFICIT)		889,132	1,051,104
transferred to Equity Statement			
Other Comprehensive Income			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	7,882,556	-
Total Other Comprehensive Income		7,882,556	-
TOTAL COMPREHENSIVE INCOME		8,771,688	1,051,104

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



THE FLINDERS RANGES COUNCIL

BALANCE SHEET as at 30 June 2014

	Notes	2014 \$	2013 \$
ASSETS			
Current Assets			
Cash and cash equivalents	5	3,022,172	3,818,974
Trade & other receivables	5	313,222	302,800
Inventories	5	602,922	512,169
Total Current Assets		3,938,316	4,633,943
Non-current Assets			
Financial Assets	6	6,476	9,794
Infrastructure, Property, Plant & Equipment	7	54,238,690	45,428,658
Total Non-current Assets		54,245,166	45,438,452
Total Assets		58,183,482	50,072,395
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8	508,629	1,110,724
Borrowings	8	62,401	58,520
Provisions	8	761,715	775,730
Total Current Liabilities		1,332,745	1,944,974
Non-current Liabilities			
Borrowings	8	979,171	1,041,572
Provisions	8	46,247	32,218
Total Non-current Liabilities		1,025,418	1,073,790
Total Liabilities		2,358,163	3,018,764
NET ASSETS		55,825,319	47,053,631
EQUITY			
Accumulated Surplus		14,012,076	12,979,663
Asset Revaluation Reserves	9	39,265,004	31,382,448
Other Reserves	9	2,548,239	2,691,520
Total Council Equity		55,825,319	47,053,631
TOTAL EQUITY		55,825,319	47,053,631

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

THE FLINDERS RANGES COUNCIL

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2014

	Notes	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	Total Council Equity	TOTAL EQUITY
2014		\$	\$	\$	\$	\$
Balance at end of previous reporting period		12,979,663	31,382,448	2,691,520	47,053,631	47,053,631
Restated opening balance		12,979,663	31,382,448	2,691,520	47,053,631	47,053,631
Net Surplus / (Deficit) for Year		889,132			889,132	889,132
Other Comprehensive Income						
Gain on revaluation of infrastructure, property, plant & equipment			7,882,556		7,882,556	7,882,556
Transfers between reserves		143,281		(143,281)	-	-
Balance at end of period		14,012,076	39,265,004	2,548,239	55,825,319	55,825,319
2013						
Balance at end of previous reporting period		12,198,506	31,382,448	2,421,574	46,002,528	46,002,528
Restated opening balance		12,198,506	31,382,448	2,421,574	46,002,528	46,002,528
Net Surplus / (Deficit) for Year		1,051,104			1,051,104	1,051,104
Other Comprehensive Income						
Changes in revaluation surplus - infrastructure, property, plant & equipment			-		-	-
Transfers between reserves		(269,947)		269,946	(1)	(1)
Balance at end of period		12,979,663	31,382,448	2,691,520	47,053,631	47,053,631

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

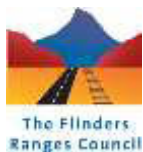


THE FLINDERS RANGES COUNCIL

CASH FLOW STATEMENT for the year ended 30 June 2014

	Notes	2014 \$	2013 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Operating receipts		3,707,729	4,355,283
Investment receipts		114,821	143,417
<u>Payments</u>			
Operating payments to suppliers & employees		(3,272,125)	(3,740,414)
Finance payments		(101,942)	(59,125)
Net Cash provided by (or used in) Operating Activities		448,483	699,161
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Amounts specifically for new or upgraded assets		1,067,000	832,363
Sale of replaced assets		61,636	36,544
Repayments of loans by community groups		3,265	3,212
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(902,571)	(617,241)
Expenditure on new/upgraded assets		(1,416,095)	(944,527)
Net Cash provided by (or used in) Investing Activities		(1,186,765)	(689,649)
CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
Proceeds from Borrowings		-	-
<u>Payments</u>			
Repayments of Borrowings		(58,520)	(57,866)
Net Cash provided by (or used in) Financing Activities		(58,520)	(57,866)
Net Increase (Decrease) in cash held		(796,802)	(48,354)
Cash & cash equivalents at beginning of period	11	3,818,974	3,867,328
Cash & cash equivalents at end of period	11	3,022,172	3,818,974

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



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2014

Note 1 - Significant Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared in accordance with Australian Accounting Standards (AAS) as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations (e.g. UIGs) 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 14 October 2014

1.2 Historical Cost Convention

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

1.4 Rounding

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

2 The Local Government Reporting Entity

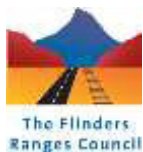
The Flinders Ranges Council is incorporated under the SA Local Government Act 1999 and has its principal place of business at 1 Seventh Street, Quorn SA 5433. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. 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.



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2014

Note 1 - Significant Accounting Policies

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.

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

6.2 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 as follows. 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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2014

Note 1 - Significant Accounting Policies

6.3 Subsequent Recognition

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

6.4 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.

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

Plant, Furniture & Equipment

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

Building & Other Structures

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

Other Assets

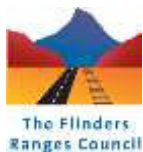
<i>Library Books</i>	<i>10 to 15 years</i>
<i>Artworks</i>	<i>indefinite</i>

Infrastructure

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

6.5 Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for 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 outflows or value in use).



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2014

Note 1 - Significant Accounting Policies

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 the 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 the allowed alternative treatment in AASB 1023 "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.

6.7 Land under Roads

Pursuant to AASB 1051, Council has elected not to value Land under Roads.

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

8 Borrowings

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

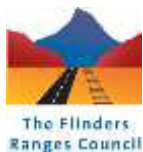
9 Employee Benefits

9.1 Salaries, Wages & Compensated Absences

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

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date.

Council does not make payment for untaken sick leave.



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2014

Note 1 - Significant Accounting Policies

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Local Government Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods.

Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

10 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".

11 Leases

Lease arrangements have been accounted for in accordance with Australian Accounting Standard AASB117. 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 as assets under lease, 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 GST Implications

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

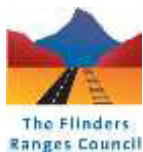
- Receivables and Creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement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

13 Pending Accounting Standards

Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2014 reporting period and have not been used in preparing these reports.

- AASB 9 Financial Instruments (01 January 2017)
- AASB 1055 Budgetary Reporting (01 July 2014)
- AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 [AASBs 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023, & 1038 and Interpretations 2, 5, 10, 12, 19, & 127]
- AASB 2013-1 Amendments to AASB 1049 – Relocation of Budgetary Reporting Requirements

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



NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2014

Note 1 - Significant Accounting Policies

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.



THE FLINDERS RANGES COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 2 - INCOME

	Notes	2014 \$	2013 \$
RATES REVENUES			
<u>General Rates</u>		1,431,998	1,319,831
Less: Discretionary rebates, remissions & write offs		(40,865)	(36,206)
		1,391,133	1,283,625
<u>Other Rates</u> (including service charges)			
Natural Resource Management levy		33,042	33,639
Waste collection		212,240	177,330
Community wastewater management systems		234,300	235,860
		479,582	446,829
<u>Other Charges</u>			
Penalties for late payment		23,925	19,857
		23,925	19,857
Less: Discretionary rebates, remissions & write offs			
		1,894,640	1,750,311
STATUTORY CHARGES			
Development Act fees		11,801	12,425
Town planning fees		3,907	7,151
Animal registration fees & fines		12,689	12,258
Other registration fees		4,604	8,258
		33,001	40,092
USER CHARGES			
Cemetery/crematoria fees		19,723	20,296
Swimming Pools		26,750	24,769
Community Bus hire		3,315	4,611
Hall & equipment hire		7,526	6,985
Waste Management		18,553	15,400
Airport Fees		160	712
Sundry		1,111	2,406
		77,138	75,179
INVESTMENT INCOME			
Interest on investments			
Local Government Finance Authority		104,116	129,259
Banks & other		8,361	2,339
Loans to community groups		950	1,003
		113,427	132,601
REIMBURSEMENTS			
- for private works		14,334	7,914
- other		49,648	83,759
		63,982	91,673

THE FLINDERS RANGES COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 2 - INCOME

	Notes	2014 \$	2013 \$
OTHER INCOME			
Rebates received		27,386	24,330
Commercial Income		220,667	193,704
Donations		27,071	33,154
Sundry		93,913	134,585
		<u>369,037</u>	<u>385,773</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Amounts received specifically for new or upgraded assets		1,067,000	832,363
Other grants, subsidies and contributions		1,729,589	1,594,883
		<u>2,796,589</u>	<u>2,427,246</u>
<i>The functions to which these grants relate are shown in Note 2.</i>			
Sources of grants			
Commonwealth government		2,741,780	2,407,606
State government		44,809	19,640
Other		10,000	-
		<u>2,796,589</u>	<u>2,427,246</u>
Conditions over grants & contributions			
<i>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:</i>			
<i>Unexpended at the close of the previous reporting period</i>		17,680	33,332
<i>Less: expended during the current period from revenues recognised in previous reporting periods</i>			
Roads Infrastructure		-	-
Heritage & Cultural Services		(72,673)	(34,047)
	Subtotal	<u>(72,673)</u>	<u>(34,047)</u>
<i>Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>			
Roads Infrastructure		-	-
Heritage & Cultural Services		161,043	18,395
	Subtotal	<u>161,043</u>	<u>18,395</u>
<i>Unexpended at the close of this reporting period</i>		<u>106,050</u>	<u>17,680</u>
<i>Net increase (decrease) in assets subject to conditions in the current reporting period</i>		<u>88,370</u>	<u>(15,652)</u>
PHYSICAL RESOURCES RECEIVED FREE OF CHARGE			
Land & Improvements		-	214,803
TOTAL PHYSICAL RESOURCES RECEIVED		<u>-</u>	<u>214,803</u>



THE FLINDERS RANGES COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 3 - EXPENSES

	Notes	2014 \$	2013 \$
EMPLOYEE COSTS			
Salaries and Wages		1,181,705	1,078,152
Employee leave expense		137,776	186,505
Superannuation - defined contribution plan contributions	18	45,145	46,723
Superannuation - defined benefit plan contributions	18	72,073	67,012
Workers' Compensation Insurance		82,111	58,569
Less: Capitalised and distributed costs		(72,225)	(98,044)
Total Operating Employee Costs		1,446,585	1,338,917
 Total Number of Employees		21	19
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		8,500	8,500
Elected members' expenses		74,354	92,563
Election expenses		468	1,699
Subtotal - Prescribed Expenses		83,322	102,762
<u>Other Materials, Contracts & Expenses</u>			
Contractors		521,754	640,718
Energy - Fuel & Power		288,647	175,613
Waste Management		313,656	308,369
Insurance		67,100	61,203
Individually Significant Items		25,611	70,147
Vehicle Maintenance		125,996	95,279
Legal Expenses		91,959	95,321
Levies paid to State Government - NRM levy		32,853	33,597
- Other Levies		22,252	7,347
FBT		8,652	8,653
Parts, accessories & consumables		36,864	20,720
Professional services		3,456	121,269
FRVIC		211,972	214,930
Sundry		1,501,833	1,061,202
Subtotal - Other Materials, Contracts & Expenses		3,252,605	2,914,368
Total Materials, Contracts & Other Expenses		3,335,927	3,017,130
Less: Capitalised and distributed costs		(1,731,248)	(1,229,473)
Total Operating Materials, Contracts & Other Expenses		1,604,679	1,787,657
INDIVIDUALLY SIGNIFICANT ITEMS			
<i>Energising the Flinders</i>			35,000
<i>Flood Damage Repairs (Own funds - No State Government Support)</i>		25,611	35,147
		25,611	70,147

THE FLINDERS RANGES COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 3 - EXPENSES

	Notes	2014 \$	2013 \$
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Land & Buildings		643,448	300,514
Plant & Equipment		161,784	183,170
Furniture & Fittings		43,979	40,276
Minor plant		11,237	6,122
Infrastructure		346,773	255,830
CWMS		61,019	66,049
		<u>1,268,240</u>	<u>851,961</u>
FINANCE COSTS			
Interest on Loans		<u>77,864</u>	<u>81,275</u>
		<u>77,864</u>	<u>81,275</u>



THE FLINDERS RANGES COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	Notes	2014 \$	2013 \$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		61,636	36,545
Less: Carrying amount of assets sold		122,950	43,309
Gain (Loss) on disposal		(61,314)	(6,764)

THE FLINDERS RANGES COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 5 - CURRENT ASSETS

	2014	2013
CASH & EQUIVALENT ASSETS	\$	\$
Cash on Hand and at Bank	28,092	60,848
Deposits at Call	494,080	258,126
Short Term Deposits & Bills, etc	2,500,000	3,500,000
	<u>3,022,172</u>	<u>3,818,974</u>
 TRADE & OTHER RECEIVABLES		
Rates - General & Other	255,723	224,177
Accrued Interest	25,486	26,880
Debtors - general	28,748	48,531
Loans to community organisations	3,265	3,212
Total	<u>313,222</u>	<u>302,800</u>
 INVENTORIES		
Stores & Materials	602,922	512,169
	<u>602,922</u>	<u>512,169</u>



THE FLINDERS RANGES COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 6 - NON-CURRENT ASSETS

FINANCIAL ASSETS	Notes	2014	2013
		\$	\$
Receivables			
Loans to community organisations		6,476	9,794
TOTAL FINANCIAL ASSETS		6,476	9,794

THE FLINDERS RANGES COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	Fair Value Level	2013 \$				2014 \$			
		AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Land & Buildings	3	15,843,749	-	(9,311,200)	6,532,549	28,875,425	-	(11,490,755)	17,384,670
Plant & Equipment	3	610,866	1,690,586	(694,943)	1,606,509	2,634,463	-	(1,136,768)	1,497,695
Furniture & Fittings	3	398,652	-	(197,018)	201,634	520,214	-	(231,975)	288,239
Minor plant	3	81,418	-	(64,390)	17,028	144,162	-	(78,178)	65,984
Infrastructure	3	39,246,483	-	(4,788,504)	34,457,979	36,600,015	-	(4,415,336)	32,184,679
CWMS	3	3,716,695	-	(1,103,736)	2,612,959	3,766,395	-	(948,972)	2,817,423
TOTAL PROPERTY, PLANT & EQUIPMENT		59,897,863	1,690,586	(16,159,791)	45,428,658	72,540,674	-	(18,301,984)	54,238,690
Comparatives		58,210,519	1,682,348	(15,345,510)	44,547,357	59,897,863	1,690,586	(16,159,791)	45,428,658

This Note continues on the following pages.

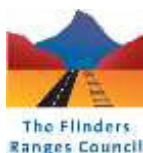
THE FLINDERS RANGES COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2013	CARRYING AMOUNT MOVEMENTS DURING YEAR					2014
	\$	\$					\$
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Net Revaluation	CARRYING AMOUNT
		New/Upgrade	Renewals				
Land & Buildings	6,532,549	216,850	876,917	-	(643,448)	10,401,802	17,384,670
Plant & Equipment	1,606,509	-	242,963	(122,950)	(161,784)	(67,043)	1,497,695
Furniture & Fittings	201,634	-	43,689	-	(43,979)	86,895	288,239
Minor plant	17,028	-	-	-	(11,237)	60,193	65,984
Infrastructure	34,457,979	902,571	-	-	(346,773)	(2,829,098)	32,184,679
CWMS	2,612,959	35,676	-	-	(61,019)	229,807	2,817,423
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT	45,428,658	1,155,097	1,163,569	(122,950)	(1,268,240)	7,882,556	54,238,690
<i>Comparatives</i>	44,547,357	1,159,330	617,241	(43,309)	(851,961)	-	45,428,658

This Note continues on the following pages.



The Flinders Ranges Council

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 7 – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Valuation of Assets

General Valuation Principles

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

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

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

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

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

Transition to AASB 13: 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.

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.

Major depreciation periods and capitalisation thresholds are detailed in Note 1.

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 Council at written down current replacement cost during the reporting period ended 30 June 2014 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 Council as at 30 June 2014 at written down current replacement cost, based on actual costs incurred during the reporting period ended 30 June 2014 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 Council at written down current replacement cost during the reporting period ended 30 June 2014 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 2014

Note 8 - LIABILITIES

		2014		2013	
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		372,591		49,281	
Payments received in advance		198	-	827,656	-
Accrued expenses - employee entitlements		9,838	-	9,114	-
Accrued expenses - other		19,952	-	206,992	-
Other		106,050	-	17,681	-
		508,629	-	1,110,724	-

Amounts included in trade & other payables that are not expected to be settled within 12 months of reporting date.

BORROWINGS

Loans	62,401	979,171	58,520	1,041,572
	62,401	979,171	58,520	1,041,572

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

PROVISIONS

Employee entitlements (including oncosts)	330,503	46,247	275,730	32,218
Future reinstatement / restoration, etc	431,212		500,000	-
	761,715	46,247	775,730	32,218

Movements in Provisions - 2014 year only (current & non-current)

	Employee Entitlements	Reinstatement
Opening Balance	307,948	500,000
Adjustment		
Add Additional amounts recognised	137,776	-
(Less) Payments	(68,974)	(68,788)
Closing Balance	376,750	431,212

THE FLINDERS RANGES COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 9 - RESERVES

ASSET REVALUATION RESERVE	1-7-2013	Net Increments (Decrements)	Transfers, Impairments	30-6-2014
Notes	\$	\$	\$	\$
Land & Buildings	1,527,007	10,401,802		11,928,809
Plant & Equipment	-	(67,043)		(67,043)
Furniture & Fittings	38,487	86,895		125,382
Minor plant	-	60,193		60,193
Infrastructure	20,609,315	(2,829,098)		17,780,217
CWMS	538,625	229,807		768,432
Other Assets	(36,820)			(36,820)
Asset Revaluation Reserve	8,705,834	-		8,705,834
TOTAL	31,382,448	7,882,556	-	39,265,004
<i>Comparatives</i>	<i>31,382,448</i>	<i>-</i>	<i>-</i>	<i>31,382,448</i>

OTHER RESERVES	1-7-2013	Transfers to Reserve	Transfers from Reserve	30-6-2014
NRM Levy	339	189		528
Land & Buildings	61,559	2,081		63,640
Plant Replacement	72,768	2,460		75,228
Other	1,663,601	7,994	(235,630)	1,435,965
Garbage Service Charge	(36,462)	61,350	(1,232)	23,656
Stormwater Dams	21,586	729		22,315
Hawker Swimming Pool	2,083	70		2,153
Legal Costs	10,000	338	(10,338)	-
Community Trust Funds	29,605		(9,623)	19,982
Quorn Swimming Pool	52,072	1,761		53,833
Hawker CWMS Service Charge	159,919	5,406	(6,315)	159,010
Quorn CWMS Service Charge	334,459	26,007		360,466
Airstrips	5,207	829		6,036
Roads	270,193	9,135		279,328
Community Buses	44,591	1,508		46,099
TOTAL OTHER RESERVES	2,691,520	119,857	(263,138)	2,548,239
<i>Comparatives</i>	<i>2,421,574</i>	<i>443,955</i>	<i>(174,009)</i>	<i>2,691,520</i>

PURPOSES OF RESERVES

Asset Revaluation Reserve

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



THE FLINDERS RANGES COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 10 - ASSETS SUBJECT TO RESTRICTIONS

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.

	Notes	2014 \$	2013 \$
CASH & FINANCIAL ASSETS			
CWMS Annual Service Charge		519,476	494,378
Garbage Annual Service Charge		23,656	(36,462)
NRM Levy		528	339
Unexpended Grant funds		106,050	17,680
Employee Entitlements		376,750	307,948
TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS		1,026,460	783,883

THE FLINDERS RANGES COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

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	2014 \$	2013 \$
Total cash & equivalent assets	5	3,022,172	3,818,974
Balances per Cash Flow Statement		<u>3,022,172</u>	<u>3,818,974</u>

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

Net Surplus (Deficit)		8,771,688	1,051,104
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		1,268,240	851,961
Net increase (decrease) in unpaid employee benefits		69,526	20,935
Non-cash asset acquisitions		-	(214,803)
Asset Revaluation movements		(7,882,556)	-
Grants for capital acquisitions treated as Investing Activity		(1,067,000)	(832,363)
Net (Gain) Loss on Disposals		61,314	6,764
		<u>1,221,212</u>	<u>883,598</u>
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(10,369)	73,653
Net (increase) decrease in inventories		(90,753)	(323,766)
Net increase (decrease) in trade & other payables		(602,819)	65,676
Net increase (decrease) in other provisions		(68,788)	-
Net Cash provided by (or used in) operations		<u>448,483</u>	<u>699,161</u>

(c) Non-Cash Financing and Investing Activities

Acquisition of assets by means of:

- Physical resources received free of charge	3	-	214,803
<i>Amounts recognised in Income Statement</i>		-	214,803

(d) Financing Arrangements

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

Bank Overdrafts	1,100,000	200,000
Corporate Credit Cards	8,000	8,000

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

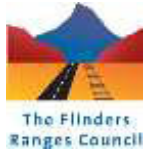
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 12 - FUNCTIONS

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

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	2014	2013	2014	2013
	2014	2013	2014	2013	2014	2013				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration	2,744,288	2,583,651	350,653	297,298	2,393,635	2,286,353	1,224,247	1,192,457		
Public Order & Health	-	435	48,518	31,104	(48,518)	(30,669)	-	-		
Social Security & Welfare	8,956	10,780	35,428	42,807	(26,472)	(32,027)	-	3,000		
Community Amenities	485,480	464,022	848,232	766,532	(362,752)	(302,510)	-	15,000		
Recreation & Culture	102,986	79,486	1,251,628	966,256	(1,148,642)	(886,770)	27,796	1,640		
Agricultural Services	38,163	33,639	35,948	39,908	2,215	(6,269)	5,122	-		
Regulatory Services	46,025	37,241	101,020	201,715	(54,995)	(164,474)	-	-		
Transport & Communication	445,486	390,925	950,903	1,093,489	(505,417)	(702,564)	426,489	382,786		
Economic Development	235,168	182,928	420,317	430,954	(185,149)	(248,026)	45,935	-		
Not Elsewhere Classified	174,262	287,405	123,872	71,847	50,390	215,558	-	-		
Works Overheads	-	-	230,849	117,900	(230,849)	(117,900)	-	-		
TOTALS	4,280,814	4,070,512	4,397,368	4,059,810	(116,554)	10,702	1,729,589	1,594,883	54,238,690	50,072,395

Excludes 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 2014

Note 12 - COMPONENTS OF FUNCTIONS

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

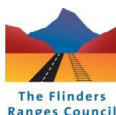
Employment Creation Programs, Regional Development, Support to Local Businesses, Tourism, and Other Economic Development, VIC, Art & craft Shop

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 2014

Note 13 - FINANCIAL INSTRUMENTS

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p>Terms & conditions: Deposits are returning fixed interest rates between 3.0% and 4.7% (2012: 5.1% and 5.4%). Short term deposits have an average maturity of 30 days and an average interest rates of 2.75% (2012: 30 days, 3%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
<p>Receivables - Rates & Associated Charges (including legals & penalties for late payment) Note: These receivables do not meet the definition of "financial instruments" and have been excluded from the following disclosures.</p>	<p>Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p>Terms & conditions: Secured over the subject land, arrears attract interest at the prescribed rate. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - Fees & other charges	<p>Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: Carried at nominal value.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of the Governments of the Commonwealth & State.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Interest Bearing Borrowings	<p>Accounting Policy: Carried at the principal amounts. Interest is charged as an expense as it accrues.</p> <p>Terms & conditions: secured over future revenues, borrowings are repayable by 6 monthly instalments of principal and interest, with interest charged at fixed rates.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Finance Leases	<p>Accounting Policy: accounted for in accordance with AASB 117.</p>



THE FLINDERS RANGES COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 13 - FINANCIAL INSTRUMENTS

Liquidity Analysis

	2014	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		\$	\$	\$	\$	\$
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
Total		3,089,411	6,476	-	3,095,887	3,095,888
Financial Liabilities						
Payables		478,839			478,839	478,839
Current Borrowings		130,500			130,500	62,401
Non-Current Borrowings			442,337	801,622	1,243,959	979,171
Total		609,339	442,337	801,622	1,853,298	1,520,411

	2013	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		\$	\$	\$	\$	\$
Cash & Equivalents		3,818,974			3,818,974	3,818,974
Receivables		88,417			88,417	88,417
Other Financial Assets		3,212	9,794		13,006	13,006
Total		3,910,603	9,794	-	3,920,397	3,920,397
Financial Liabilities						
Payables		894,618			894,618	894,618
Current Borrowings		58,520			58,520	58,520
Non-Current Borrowings			220,712	820,860	1,041,572	1,041,572
Total		953,138	220,712	820,860	1,994,710	1,994,710

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

	30 June 2014		30 June 2013	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
Fixed Interest Rates	6.6	\$ 1,374,459	6.6	\$ 1,100,092
		1,374,459		1,100,092
		ERROR		

Net Fair Value

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

Risk Exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any allowance for doubtful debts. All Council investments are currently made with the Local Government Finance Authority (LGFA) 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 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 2014

Note 14 - COMMITMENTS FOR EXPENDITURE

	2014	2013
<u>Notes</u>	\$	\$
Capital Commitments		
There is following capital expenditure is committed for at the reporting date but not recognised in the financial statements as liabilities.		
Buildings - Quorn Swimming Pool	<u>1,142,000</u>	<u>-</u>
	<u>1,142,000</u>	<u>-</u>
These expenditures are payable:		
Not later than one year	<u>1,142,000</u>	<u>-</u>
	<u>1,142,000</u>	<u>-</u>
Other Expenditure Commitments		
Other expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:		
Audit Services	8,500	17,000
Employee Remuneration Contracts	<u>2,205,375</u>	<u>1,581,500</u>
	<u>2,213,875</u>	<u>1,598,500</u>
These expenditures are payable:		
Not later than one year	574,500	395,000
Later than one year and not later than 5 years	<u>1,639,375</u>	<u>1,203,500</u>
	<u>2,213,875</u>	<u>1,598,500</u>



THE FLINDERS RANGES COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 15 - FINANCIAL INDICATORS

	2014	2013	2012
These Financial Indicators have been calculated in accordance with Information Paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.			
Operating Surplus	\$ (116,554)	10,702	819,516
Being the operating surplus (deficit) before capital amounts .			
Operating Surplus Ratio			
<u>Operating Surplus</u>	(6%)	1%	53%
Rates - general & other less NRM levy			
Adjusted Operating Surplus Ratio	(6%)	1%	15%
This ratio expresses the operating surplus as a percentage of general and other rates, net of NRM levy.			
Net Financial Liabilities	\$ (983,707)	(1,112,804)	(1,266,768)
Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses).			
Net Financial Liabilities Ratio			
<u>Net Financial Liabilities</u>	(23%)	(28%)	(28%)
Total Operating Revenue less NRM levy			
Interest Cover Ratio			
<u>Net Interest Expense</u>	(1%)	(1%)	(2%)
Total Operating Revenue less NRM levy less Investment Income			
Asset Sustainability Ratio			
<u>Net Asset Renewals</u>	66%	68%	(12%)
Depreciation Expense			
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.			
Asset Consumption Ratio			
<u>Carrying value of depreciable assets</u>	56%	47%	47%
Gross value of depreciable assets			

Total carrying value of depreciable assets divided by total reported value of depreciable assets before accumulated depreciation.

THE FLINDERS RANGES COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

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

	2014 \$	2013 \$
Income	4,280,814	4,070,512
less Expenses	<u>(4,397,368)</u>	<u>(4,059,810)</u>
Operating Surplus / (Deficit)	(116,554)	10,702
less Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	902,571	617,241
less Depreciation, Amortisation and Impairment	1,268,240	851,961
less Proceeds from Sale of Replaced Assets	<u>61,636</u>	<u>36,544</u>
	(427,305)	(271,264)
less Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including investment property & real estate developments)	1,416,095	944,527
less Amounts received specifically for New and Upgraded Assets	1,067,000	832,363
	<u>349,095</u>	<u>112,164</u>
Net Lending / (Borrowing) for Financial Year	(38,344)	169,802



THE FLINDERS RANGES COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

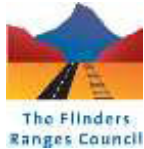
Note 17 - OPERATING LEASES

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 where ever 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.

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

	2014	2013
	\$	\$
Not later than one year	4,000	10,400
Later than one year and not later than 5 years	16,000	41,600
Later than 5 years	12,000	40,800
	<u>32,000</u>	<u>92,800</u>



The Flinders Ranges Council

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 18 – SUPERANNUATION

The Flinders Ranges Council makes employer superannuation contributions in respect of its employees to the Local Government Superannuation Scheme (the Scheme). The Scheme has two types of membership, each of which is funded differently. Prior to 24th November 2009, permanent and contract employees of the South Australian Local Government sector had the option to contribute to Marketlink and/or Salarylink. Since that date and all other employees (including casuals) have all contributions allocated to Marketlink only.

Marketlink (Accumulation Fund) Members

Marketlink receives both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of employee earnings in accordance with superannuation guarantee legislation (9.25% in 2013-14 for Marketlink members and 3.00% for Salarylink members; 9.25% and 3.00% respectively in 2012-13). No further liability accrues to the employer as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit) 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 of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Scheme's Trustee based on advice from the Scheme's Actuary. The rate for the 2013-14 year was 6.3% (6.3% in 2012-13) of "superannuation" salary. Given that Employer contributions are based on a fixed percentage of employee earnings in accordance with superannuation guarantee legislation, the remaining 3.25% for Salarylink members is allocated to their Marketlink account. Employees also make member contributions to the Fund. As such, assets accumulate in the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink Plan is a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, 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.

In September and October 2009 a series of workshops were held to discuss the future of the defined benefit arrangements (Salarylink) of Local Super. Councils were asked to consider options relating to the continuation of Salarylink. The key question was whether to keep Salarylink open or should Salarylink be closed to new entrants. The councils were concerned about the risk associated with maintaining an open defined benefit scheme, particularly to ensure that the council contribution rate to superannuation remained stable over time. The response from councils was that approximately 75% voted for Salarylink to be closed to new entrants.

At the LGA State Executive meeting held on Thursday 19 November 2009, it was decided to adopt Option 3 ie to close Salarylink to new entrants, whilst honouring the obligations to existing Salarylink members. The Local Super Board amended the rules of the scheme, to close Salarylink to new entrants, at the Board meeting on held on Tuesday 24 November 2009.

The most recent actuarial investigation was conducted by the Scheme's actuary, A C Miller, FIAA, of Russell Employee Benefits Pty Ltd as at 30 June 2012. 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.



THE FLINDERS RANGES COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 19 - JOINT VENTURES & ASSOCIATED ENTITIES

Council has no Joint Venture or Associated Entities



THE FLINDERS RANGES COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 20 - NON-CURRENT ASSETS HELD FOR SALE & DISCONTINUED OPERATIONS

Council has no Non-Current Assets held for sale or Discontinued Operations



The Flinders Ranges Council

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2014

Note 21 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE STATEMENT OF FINANCIAL POSITION

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

1. LAND UNDER ROADS

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

At reporting date, Council controlled 1,263 km of road reserves of average width 10 metres.

2. POTENTIAL INSURANCE LOSSES

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

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

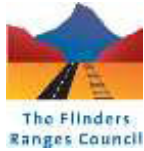
Council has recognised the potential losses arising from claims known at reporting date based on average historical net cost (including insurance excess) of similar types of claims. Other potential claims not reported to Council may have existed at reporting date.

3. BANK GUARANTEES

Council has not guaranteed any loans or other banking facilities on behalf of community organisations and sporting bodies as at reporting date.

4. LEGAL EXPENSES

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had no notices of appeal 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.



The Flinders Ranges Council
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2014

Note 22 - EVENTS OCCURRING AFTER REPORTING DATE

There are no known events that have occurred after the reporting date that would have a material effect on the Financial Reports for 2013-14 as stated herein.

THE FLINDERS RANGES COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 23 - RECONCILIATION OF GRANTS RECEIVED

This schedule records all grants received, including from other levels of Government, whether described as grants, subsidies or otherwise.

GRANTS

GENERAL PURPOSE - COMMONWEALTH

Grants Commission Grant - General Purpose	-	1,224,247	(1,224,247)	-
Grants Commission Grant - Local Roads	-	291,434	(291,434)	-
Grants Commission Grant - Supplemental Local Roads	-	135,055	(135,055)	-

Subtotal

SPECIFIC PURPOSE

Planning SA - RDAP	10,000	-	(10,000)	-
Flood Damage	-	-	-	-
LG Stimulus	-	100,000	(20,333)	79,667
FRC - Little Corellas Trailer	814	-	(814)	-
Water Security Plan	-	20,000	(5,495)	14,505
Libraries	-	-	-	-
Corella Management Plan	-	10,000	(1,122)	8,878
Wood Collection Signage	-	4,000	(4,000)	-
Memorial Restoration	-	3,636	(3,636)	-
Gun Interp Signage	-	2,727	(2,727)	-
Bush Festival	6,277	-	(6,277)	-
YAC	-	3,000	-	3,000
Hawker Revegetation Project	589	-	(589)	-
LG Energy Efficiency	-	17,680	(17,680)	-

Subtotal

TOTAL OTHER GRANTS

Comparatives

Opening Balance 01 July 2013	Movements		Closing Balance 30 June 2014
	Received/ Receivable	Expended	
\$	\$	\$	\$
-	1,224,247	(1,224,247)	-
-	291,434	(291,434)	-
-	135,055	(135,055)	-
-	1,650,736	(1,650,736)	-
10,000	-	(10,000)	-
-	-	-	-
-	100,000	(20,333)	79,667
814	-	(814)	-
-	20,000	(5,495)	14,505
-	-	-	-
-	10,000	(1,122)	8,878
-	4,000	(4,000)	-
-	3,636	(3,636)	-
-	2,727	(2,727)	-
6,277	-	(6,277)	-
-	3,000	-	3,000
589	-	(589)	-
-	17,680	(17,680)	-
17,680	161,043	(72,673)	106,050
17,680	1,811,779	(1,723,409)	106,050
33,332	1,594,883	(1,610,535)	17,680

GRANTS SPECIFICALLY FOR NEW/UPGRADED ASSETS

SPECIFIC PURPOSE

Roads to Recovery	-	-	-	-
Special Local Roads Grant	-	1,067,000	(1,067,000)	-

TOTAL GRANTS SPECIFICALLY FOR NEW/UPGRADED ASSETS

Comparatives

Opening Balance 01 July 2013	Movements		Closing Balance 30 June 2014
	Received/ Receivable	Expended	
-	-	-	-
-	1,067,000	(1,067,000)	-
-	1,067,000	(1,067,000)	-
-	832,363	(832,363)	-

Recognised as revenue in advance of expenditure
Current receivable - Other levels of Government

5

17,680	106,050
-	-
17,680	106,050



The Flinders Ranges Council
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2014

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 2014, the Council's Auditor, Ian 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*.

.....
Colin Davies
CHIEF EXECUTIVE OFFICER

.....
Richard Perkins
PRESIDING MEMBER
AUDIT COMMITTEE

Dated this 1st day of October 2014



The Flinders Ranges Council
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2014

STATEMENT BY AUDITOR

I confirm that, for the audit of the financial statements of The Flinders Ranges Council for the year ended 30 June 2014, 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*.

Ian G. McDonald, FCA
AUDITOR

Dated this 1 day of October 2014

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE FLINDERS RANGES COUNCIL**

I have audited the accompanying financial report of The Flinders Ranges Council which comprises the balance sheet as at 30 June 2014 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 2014.

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 Flinders Ranges Council as of 30 June 2014, 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.

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

Liability limited by a scheme approved under Professional Standards Legislation

Signed 6 day of October 2014, at Adelaide, South Australia



Central

Local Government Region of South Australia

Incorporated under provisions of the Local Government Act

Annual Report for 2013 – 2014

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

Postal Address:

PO Box 168
CRYSTAL BROOK SA 5523

Telephone:

0409 19 55 44

Email:

ceo@centralregion.sa.gov.au

Website:

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 2013/14

Chairman:	Mayor Ray Agnew (Yorke Peninsula)
Deputy Chairs:	Mayor Allan Aughey (Clare & Gilbert Valleys) Mayor James Maitland (Wakefield)
Executive Members:	Mayor Ruth Whittle (Peterborough) Mayor Denis Clark (Northern Areas)
Delegate to the LGA State Executive:	Mayor Ray Agnew (Wakefield) Mayor Allan Aughey (Clare & Gilbert Valleys) Mayor Denis Clark (Northern Areas) - proxy
Executive Officer:	Anita Crisp until March 30 th 2014 Paul McInerney interim part-time Executive Officer from March 31 st 2014
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:

Council	Delegate	Proxy Delegate
The Barossa Council	Mayor Brian Hurn	Cr Scotty Milne (part) Cr Bob Sloane (continuing)
District Council of Barunga West	Mayor Dean Dolling	Cr Brian Rooney
District Council of the Copper Coast	Mayor Paul Thomas	D/Mayor Dean Rodda
Clare & Gilbert Valleys Council	Mayor Allan Aughey	Cr Elizabeth Calvert
Flinders Ranges Council	Mayor Peter Slattery	D/Mayor John Shute
Regional Council of Goyder	Mayor Peter Matthey	D/Mayor Jane Kellock
Light Regional Council	D/Mayor Dean Rohrlach	Nil
District Council of Mallala	Mayor Duncan Kennington	Nil
District Council of Mount Remarkable	Mayor Sandra Wauchope	D/Mayor Ray Walker D/Mayor Peter Jacobs
Northern Areas Council	Mayor Denis Clark	D/Mayor John Barberien
District Council of Orreroo Carrieton	Chair Colin Parkyn	D/Chair Malcolm Byerlee
District Council of Peterborough	Mayor Ruth Whittle	Cr Frank Hardbottle
Port Pirie Regional Council	Cr Neville Wilson	D/Mayor John Rhode
Wakefield Regional Council	Mayor James Maitland	D/Mayor Darryl Ottens
District Council of Yorke Peninsula	Mayor Ray Agnew	Cr John Rich

Meetings of the Central Region Board of Management

Four meetings of the Central Local Government Region Board of Management were held during the 2013/14, 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 9th August 2013 (hosted by Flinders Ranges)
- ⤴ General Meeting, Friday 8th November 2013 (hosted by Goyder)
- ⤴ General Meeting, Friday 21st February 2014 (hosted by Light)
- ⤴ General Meeting, Friday 16th May 2014 (hosted by Mallala)

Committee Meetings

In accordance with its Charter, the Central Local Government Region maintains several sub committees to assist in effective project implementation and governance. The committees generally meet on an as-needs basis and comprise representatives from the various member councils along with, in many cases additional delegates from other relevant regional bodies or state government agencies:

Committee	Members	Meeting Dates
Executive Committee:	Mayor James Maitland, Mayor Ray Agnew, Mayor Allan Aughey, Mayor Ruth Whittle, Mayor Peter Matthey	5 July 2013 24 October 2013 29 January 2014 21 February 2014 19 March 2013 7 May 2014
Audit Committee:	Mayor Ray Agnew (Chair), Cr Kathie Bowman, Dr Andrew Johnson, Mr Colin Davies	Exempt
Member Councils CEO's Forums:	Mr Martin McCarthy(Barossa), Mr Peter Ward (A/CEO, Barunga West),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), Mr Brian Carr (Light), Mr Charles Mansueto (Mallala), Mr Wayne Hart (Mt Remarkable), Mr Roger Crowley (Northern Areas), Mr Iain Wilson (Orroroo/Carrieton), Mr Peter McGuiness (Peterborough), Dr Andrew Johnson (Pirie Regional), Ms Cate Atkinson (Wakefield), Mr Andrew Cameron (Yorke Peninsula)	12 July 2013 11 October 2013 13 December 2013 4 April 2014 6 June 2014
Transport Infrastructure Planning Committee:	Mr Iain Wilson - Chair (Orroroo Carrieton), Mr Colin Davies (Flinders Ranges), Mr Peter Broughill (Northern Areas), Mr Steve Kaesler (Barossa), Mr Fred Linke (Barunga West), Mr Brenton Pearce (Mt Remarkable), Ms Joanne Buchanan (Regional Development), Mr Bob Bemmerl (DTEI)	5 November 2013
Regional Climate Change Steering Committee:	Ms Anita Crisp (CLGR Executive Officer), Ms Kelly-Anne Saffin (RDA Y&MN), Mr Jarrod White (N&Y NRM Board)	4 February 2013 29 April 2013 3 June 2013
Coastal Councils Network:	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 (Port Pirie), Muriel Scholz (Mt Remarkable). Ms Deborah Allen (Coastcare Facilitator) – ex officio	Nil
Regional Waste Management Committee:	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	15 July 2013 23 October 2013
Water Project Steering Committee:	Mr Iain Wilson (Orroroo Carrieton), Cr Denis Clarke (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)	Nil
Windfarm Project Steering Committee:	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	17 July 2013

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 2013/14 financial year.

9 August 2013	Integrated Transport and Land Use Strategy Forum – Crystal Brook
October 2013	Launch of Regional Climate Change Action Plan in October 2013 and presentations to various regional, state and national forums (Greenhouse Oct 2013, SA Climate Change Adaption Showcase February 2014)
28 November 2013	Regional Waste Forum – Port Pirie
21 st February 2014	Opportunities for Collaboration and Shared Services Workshop - Hewett
28 th March 2014	Regional Planning Review Forum – Port Pirie – hosted in conjunction with the Northern & Yorke Natural Resources Management Board and Regional Development Australia Yorke and Mid North.

Achievements for 2013/14

During the 2013/14 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:

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 2013/14

- ✦ CLGR Board meeting agendas & minutes distributed in accordance with policy
- ✦ Committee operations executed within terms of reference
- ✦ Interim Executive support review implemented.
- ✦ Future Direction Review of CLGR developed for LGA R & D Scheme funding.
- ✦ Review of operation of Standing and other Committees and restructure of activities through the CEO's Forum
- ✦ CEO's Forum meetings altered from three monthly to two monthly to allow for Outreach Services Project and other committee work to be progressed.

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 2013/14

- ✦ Allocation of \$320,000 CLGR reserve funds towards Council collaborations and shared services
- ✦ Funding received for LGA Outreach Officer – additional research and project support for Councils
- ✦ Developed Central and Eyre Peninsula Region election strategy.
- ✦ Invited attendance by Local Government Minister to quarterly meetings of Central Region
- ✦ Attendance by Local Government Association (LGA) and Department of Planning and Local Government (DPLG) at Central Region quarterly meetings
- ✦ Communications with LGA and Office of Local Government staff as required
- ✦ Convened Council Chief Executive Officer forums
- ✦ Coordination of Central Zone appointments to LGA State Executive Committee
- ✦ Regional representation at SA Regional Organisation of Councils (SAROC) and LGA State Executive meetings
- ✦ Attendance at Local Government Association SA general meetings and forums in Adelaide
- ✦ Attendance at Australian Local Government Association assembly in Canberra
- ✦ Communication 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
- ✦ Relevant ABC local radio and newspaper media coverage of Central Region projects and events
- ✦ Central Region website updated up to 30 March 2014.

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**

Achievements for 2013/14

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)
- ✦ Yorke/Mid North Annual Planning Review Forum in Port Pirie with NRM and RDA
- ✦ Convened workshop with Dept Planning on update of the Mid North and Yorke Peninsula Planning Strategy
- ✦ Participation in Upper Spencer Gulf Working Group
- ✦ Convened update briefings of RDA and NRM to Central Region meetings
- ✦ Continued Central Region office co-location with Regional Department of Transport, Crystal Brook

Waste Management

- ✦ Funding continued from ZWSA to engage Regional Waste Coordinator for 2 years concluding in 2014/15
- ✦ Regional waste management committee operational and linking directly with CEO's Forum
- ✦ Convened regional waste management forum
- ✦ Supported investigation into future options for Everard regional landfill site
- ✦ Ongoing liaison with national e-waste recycling program, ZWSA, LGA and Councils regarding regional e-waste collection
- ✦ Liaison with EPA regarding Illegal Dumping unit
- ✦ Support to Councils regarding waste management issues – green and hazardous waste, tyres
- ✦ Lodged LGA R & D Scheme application for organics project; recruited consultants to undertake cost modelling component, training and supply of equipment to trial sites.
- ✦ Recycling/anti-litter & illegal dumping displays.
- ✦ Illegal Dumping proposal put for Crime Prevention Grant.
- ✦ Updates Regional Waste Strategy

Transport

- ✦ Convened Central Region Transport Committee, including participation by DTEI and RDA
- ✦ Assessment, inspection and regional submission to Special Local Roads program
- ✦ Commitment towards development of Regional Transport Strategy with Regional Development Australia

Environment and Natural Resources

- ✦ Local Government representative attendance at Regional NRM Board meetings
- ✦ Participation in regional Native Vegetation Council forum

Water Resources

- ✦ Support for development of business cases and funding submissions for water projects

Climate Change and Emergency Management

- ✦ Funding for regional climate change coordinator to work across local govt, regional development & NRM
- ✦ Launch of Regional Climate Change Action Plan in October 2013 and presentations to various regional, state and national forums (Greenhouse Oct 2013, SA Climate Change Adaption Showcase February 2014)
- ✦ Concept and business case for regional sustainability centre completed and "Goyder's Line Sustainability Hub" steering committee formed and launched.
- ✦ Commenced regional "low carbon" investment strategy, including surveys and community workshops.
- ✦ Liaison with Government for high resolution Digital Elevation Modelling for the regions coastline.
- ✦ Resilient Australia Awards 2013 – CLGR received "Highly Commended" for the Integrated Climate Change Vulnerability Assessment
- ✦ Submission to the Emissions Reduction Fund review.
- ✦ Submission to the Premier's Climate Change Council.
- ✦ Commenced State Government Climate Change Policy Review
- ✦ Participation in NRM Plan Review Team.
- ✦ Funding applications made to "Prospering in a Changing Climate" and Natural Disaster Resilience Program" grant programs – successful projects to be delivered in 2014/15.
- ✦ Regional Forum in March 2014 with sustainability theme.
- ✦ Coordinated LG representation to Yorke/Mid North Zone Emergency Management committees (ZEMC)

Windfarm Development

- ⤴ Project completion through LGA Research and Development fund for preparation of local government planning guidelines for windfarm development

Community Wellbeing, Health and Prosperity

- ⤴ Liaison with NBN Co and RDA regarding broadband rollout and regional gaps and opportunities for network extensions
- ⤴ Mid North University Knowledge Partnerships Steering Committee

CENTRAL LOCAL GOVERNMENT
REGION of SA Inc



Annual Financial
Statements

For the financial year

July 1st 2013 – June 30th 2014

Central Local Government Region of SA Inc

General Purpose Financial Reports for the year ended 30 June 2014

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Region Certificate of Audit Independence
Audit Certificate of Audit Independence
Audit Report

Central Local Government Region of SA Inc

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2014

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Central Local Government Region of SA Inc 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 2014 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: 15th August 2014

Central Local Government Region of SA Inc

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2014

	Notes	2014 \$	2013 \$
INCOME			
Grants, subsidies and contributions	2	852,300	636,060
Investment income	2	16,070	17,433
Other income	2	171,950	159,758
Total Income		<u>1,040,320</u>	<u>813,251</u>
EXPENSES			
Employee costs	3	93,259	57,201
Materials, contracts & other expenses	3	697,046	749,118
Depreciation	3	5,101	6,160
Total Expenses		<u>795,406</u>	<u>812,479</u>
OPERATING SURPLUS / (DEFICIT)		244,914	772
Asset disposal & fair value adjustments	4	-	(7,140)
TOTAL COMPREHENSIVE INCOME		<u>244,914</u>	<u>(6,368)</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 2014

	Notes	2014 \$	2013 \$
ASSETS			
Current Assets			
Cash and cash equivalents	5	749,243	601,152
Trade & other receivables	5	119,804	55,249
Total Current Assets		869,047	656,401
Non-current Assets			
Property, plant & equipment	7	28,907	34,008
Total Non-current Assets		28,907	34,008
Total Assets		897,954	690,409
LIABILITIES			
Current Liabilities			
Trade & other payables	8	23,248	54,838
Provisions	8	-	5,668
Total Current Liabilities		23,248	60,506
Non-current Liabilities			
Provisions	8	-	111
Total Non-current Liabilities		-	111
Total Liabilities		23,248	60,617
NET ASSETS		874,706	629,792
EQUITY			
Accumulated Surplus		25,212	3,486
Other Reserves	9	849,494	626,306
TOTAL EQUITY		874,706	629,792

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 2014

		Accumulated Surplus	Other Reserves	TOTAL EQUITY
2014	Notes	\$	\$	\$
Balance at end of previous reporting period		3,486	626,306	629,792
Net Surplus / (Deficit) for Year		244,914		244,914
Transfers between reserves		(223,188)	223,188	-
Balance at end of period		25,212	849,494	874,706
2013				
Balance at end of previous reporting period		303,660	332,500	636,160
Net Surplus / (Deficit) for Year		(6,368)		(6,368)
Transfers between reserves		(293,806)	293,806	-
Balance at end of period		3,486	626,306	629,792

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

Central Local Government Region of SA Inc

STATEMENT OF CASH FLOWS

for the year ended 30 June 2014

	Notes	2014 \$	2013 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Investment receipts		16,474	17,865
Grants & Council Contributions		906,483	654,641
Other revenues		122,464	250,124
<u>Payments</u>			
Employee costs		(105,421)	(45,039)
Materials, contracts & other expenses		(791,909)	(837,255)
Finance payments		-	-
Net Cash provided by (or used in) Operating Activities		148,091	40,336
 CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Sale of replaced assets		-	10,909
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	(36,687)
Net Cash provided by (or used in) Investing Activities		-	(25,778)
 CASH FLOWS FROM FINANCING ACTIVITIES			
Net Cash provided by (or used in) Financing Activities		-	-
Net Increase (Decrease) in cash held		148,091	14,558
 Cash & cash equivalents at beginning of period	11	601,152	586,594
Cash & cash equivalents at end of period	11	749,243	601,152

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 2014

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 (9th 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. District Council of the Yorke Peninsula, 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.

Central Local Government Region of SA Inc

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 1 - Significant Accounting Policies (cont)

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.

2 Employee Benefits

2.1 Salaries, Wages & Compensated Absences

As at 30th June 2014 the Region does not have any employees and hence there are no employee provisions at the reporting date.

Central Local Government Region of SA Inc

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 1 - Significant Accounting Policies (cont)

2.2 Superannuation

The Region made employer superannuation contributions in respect of its employee to the Statewide Superannuation Scheme until the termination date of 31st March 2014.

3 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.

4 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 10	Consolidated Financial Statements
AASB 11	Joint Arrangements
AASB 12	Disclosure of Interests in Other Entities
AASB 127	Separate Financial Statements
AASB 128	Investments in Associates and Joint Ventures
AASB 132	Financial Instruments: Presentation

Standards containing consequential amendments to other Standards and Interpretations arising from the above - AASB 2010-7, AASB 2011-7, AASB 2012-2, AASB 2012-3, AASB 2012-5, AASB 2012-6, AASB 2012-10, AASB 2013-3, AASB 2013-8 and AASB 2013-9.

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

The Region 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 2014

Note 2 - INCOME

	Notes	2014 \$	2013 \$
INVESTMENT INCOME			
Interest on investments			
Local Government Finance Authority		15,961	17,041
Banks & other		109	392
		<u>16,070</u>	<u>17,433</u>
OTHER INCOME			
Council Contributions		148,159	145,245
Motor Vehicle Contribution		-	5,400
Sundry		23,791	9,113
		<u>171,950</u>	<u>159,758</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Other grants, subsidies and contributions		852,300	636,060
		<u>852,300</u>	<u>636,060</u>
<i>The functions to which these grants relate are shown in Note 2.</i>			
Sources of grants			
Commonwealth government		376,950	402,636
State government		56,000	135,000
Other (inc NRM)		419,350	98,424
		<u>852,300</u>	<u>636,060</u>
Conditions over grants & contributions			
<i>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:</i>			
Unexpended at the close of the previous reporting period		285,876	221,816
Less: expended during the current period from revenues recognised in previous reporting periods			
P002-Flood Remediation			(9,910)
P010-Windfarm Liaison		(20,010)	(28,462)
P008-Coastal Councils Project		(69,027)	
P009-Climate Change		(8,918)	
P014-Water Project		(21,439)	
Subtotal		<u>(119,394)</u>	<u>(38,372)</u>
<i>Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>			
P003-Waste Management		18,434	7,890
A009-Special Projects		543	3,493
P008-Coastal Councils Project			13,923
P009-Climate Change			34,229
P014-Water Project			21,439
P022-Roads & Transport		5,927	21,458
P023-Outreach Collaboration Project		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		<u>350,512</u>	<u>102,432</u>
Unexpended at the close of this reporting period		<u>516,994</u>	<u>285,876</u>
Net increase (decrease) in assets subject to conditions in the current reporting period		<u>231,118</u>	<u>64,060</u>

Central Local Government Region of SA Inc

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 3 - EXPENSES

	Notes	2014 \$	2013 \$
EMPLOYEE COSTS			
Salaries and Wages		73,877	44,653
Employee leave expense		7,163	5,779
Superannuation - defined contribution plan contributions	18	6,251	4,019
FBT		5,968	-
Other : Career Development		-	2,750
Total Operating Employee Costs		93,259	57,201
Total Number of Employees		-	1
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		1,650	1,500
Other Audit/Accounting Fees		486	300
Subtotal - Prescribed Expenses		2,136	1,800
<u>Other Materials, Contracts & Expenses</u>			
Contractors & Consultants		552,016	513,514
Energy & Fuel		4,383	4,502
Donations - Plants		-	10,000
Grants		79,000	175,040
Members Allowances & Support		4,058	3,979
Meetings & Conferences		22,216	4,244
Insurance		8,687	7,346
Professional legal services		-	1,800
Sundry		24,550	26,893
Subtotal - Other Materials, Contracts & Expenses		694,910	747,318
		697,046	749,118
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Motor Vehicle		5,101	5,388
Software		-	772
		5,101	6,160

Central Local Government Region of SA Inc

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	Notes	2014 \$	2013 \$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		-	10,909
Less: Carrying amount of assets sold		-	18,049
Gain (Loss) on disposal		-	(7,140)
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS		-	(7,140)

Note 5 - CURRENT ASSETS

	Notes	2014 \$	2013 \$
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		129,379	2,653
Deposits at Call		619,864	598,499
		749,243	601,152
TRADE & OTHER RECEIVABLES			
Accrued Revenues		3,543	45,947
Debtors - general		90,000	9,302
GST Recoupment		26,261	-
		119,804	55,249

Central Local Government Region of SA Inc

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Fair Value Level	2013 \$				2014 \$			
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Note 7 - PROPERTY, PLANT & EQUIPMENT								
Motor Vehicle	-	35,915	(1,907)	34,008	-	35,915	(7,008)	28,907
Software	-	772	(772)	-	-	-	-	-
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT	-	36,687	(2,679)	34,008	-	35,915	(7,008)	28,907
<i>Comparatives</i>	-	28,059	(6,529)	21,530	-	36,687	(2,679)	34,008

	2013	CARRYING AMOUNT MOVEMENTS DURING YEAR							2014
	\$	\$							\$
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers	Net Revaluation	CARRYING AMOUNT
New /Upgrade		Renewals							
Note 7 - PROPERTY, PLANT & EQUIPMENT									
Motor Vehicle	34,008	-	-	-	(5,101)	-	-	-	28,907
Software	-	-	-	-	-	-	-	-	-
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT	34,008	-	-	-	(5,101)	-	-	-	28,907
Comparatives	21,530	36,687	-	(18,049)	(6,160)	-	-	-	34,008

Central Local Government Region of SA Inc

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 8 - LIABILITIES

	Notes	2014		2013	
		\$		\$	
TRADE & OTHER PAYABLES		Current	Non-current	Current	Non-current
Goods & Services		8,615		48,455	
Accrued expenses - employee entitlements		-		6,383	
Accrued expenses - Contractors		14,633		-	
		<u>23,248</u>	<u>-</u>	<u>54,838</u>	<u>-</u>
PROVISIONS					
Employee entitlements (including oncosts)		-	-	5,668	111
		<u>-</u>	<u>-</u>	<u>5,668</u>	<u>111</u>
<i>Amounts included in provisions that are not expected to be settled within 12 months of reporting date.</i>		-		-	

Central Local Government Region of SA Inc

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 9 - RESERVES

OTHER RESERVES	1/7/2013	Transfers to Reserve	Transfers from Reserve	30/6/2014
General Reserve	12,500			12,500
1 P003-Waste Management	13,474	18,434		31,908
2 A009-Special Projects	3,493	543		4,036
3 P009-Climate Change	109,382		(8,918)	100,464
4 P010-Wind Farm Liaison	47,603		(20,010)	27,593
5 P015-Local Government Reform	320,000			320,000
6 P016-Upper Spencer Gulf RSP	-	182,941		182,941
7 P018-Policy Alignment Review	-	30,000		30,000
8 P019-Coastal Adaptation	-	30,000		30,000
9 P020-Risk Assessment	-	30,000		30,000
10 P022-Roads & Transport	21,458	5,927		27,385
11 P023-Outreach Collaboration Project	-	52,667		52,667
P008-Coastal Councils	69,027		(69,027)	0
P011-Regional Broadband	2,940		(2,940)	0
P013-Environment & Roadside Vegetation	4,990		(4,990)	0
P014-Regional Water Supply	21,439		(21,439)	0
TOTAL OTHER RESERVES	626,306	350,512	(127,324)	849,494
<i>Comparatives</i>	<i>332,500</i>	<i>293,806</i>		<i>626,306</i>

PURPOSES OF RESERVES

(Other Reserves)

- 1 **P003-Waste Management**
State Government funded technical support programme - completion 2014/15
- 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
- 4 **P010-Wind Farm Liaison**
LGA funded programme - windfarm planning guide - completion 2014/15
- 5 **P015-Local Government Reform**
CLGR funded programme - Council Shared Services
- 6 **P016-Upper Spencer Gulf Regional Sustainability Project**
State Government funded technical support programme - completion 2015/16
- 7 **P018-Policy Amendment Review**
NRM funded project - completion 2014/15
- 8 **P019-Coastal Adaptation**
NRM funded project - completion 2014/15
- 9 **P020-Risk Assessment**
NRM funded project - completion 2014/15
- 10 **P022-Roads & Transport**
CLGR funded programme - Regional Development Australia Freight Strategy - anticipated 2014/15
- 11 **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 2014

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	2014 \$	2013 \$
Total cash & equivalent assets	5	749,243	601,152
Balances per Cash Flow Statement		749,243	601,152

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

Net Surplus (Deficit)	244,914	(6,368)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	5,101	6,160
Net increase (decrease) in unpaid employee benefits	(12,162)	12,162
Net (Gain) Loss on Disposals	-	7,140
	237,853	19,094
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(64,555)	30,828
Net increase (decrease) in trade & other payables	(25,207)	(9,586)
Net Cash provided by (or used in) operations	148,091	40,336

(c) Non-Cash Financing and Investing Activities

	-	-
--	---	---

(d) Financing Arrangements

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

Corporate Credit Cards	2,000	2,000
------------------------	--------------	-------

Note 12 - FUNCTIONS

The activities of the Region are categorised into the following programmes

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

Income and expenses have been attributed to the above 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 2014

Note 13 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as *receivables*.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p>Terms & conditions: Short term deposits are available on 24 hour call with the LGFA and has an interest rate of 2.5% as at 30th June 2014</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - other levels of government	<p>Accounting Policy: Carried at nominal value.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Region.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

Liquidity Analysis

2014	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	749,243			749,243	749,243
Receivables	119,804	-	-	119,804	119,804
Total	869,047	-	-	869,047	869,047
Financial Liabilities					
Payables	8,616			8,616	8,615
Total	8,616	-	-	8,616	8,615

2013	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	601,152			601,152	601,152
Receivables	55,249			55,249	55,249
Total	656,401	-	-	656,401	656,401
Financial Liabilities					
Payables	48,455			48,455	48,455
Total	48,455	-	-	48,455	48,455

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 2014

Note 16 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Region 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 & subsidiaries provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances

	2014 \$	2013 \$
Income	1,040,320	813,251
/less Expenses	<u>795,406</u>	<u>812,479</u>
Operating Surplus / (Deficit)	244,914	772
/less Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	-	36,687
Depreciation, Amortisation and Impairment	(5,101)	(6,160)
Proceeds from Sale of Replaced Assets	<u>-</u>	<u>(10,909)</u>
	(5,101)	19,618
/less Net Outlays on New and Upgraded Assets	<u>-</u>	<u>-</u>
Net Lending / (Borrowing) for Financial Year	<u>250,015</u>	<u>(18,846)</u>

Central Local Government Region of SA inc

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 18 – SUPERANNUATION

The Region makes employer superannuation contributions in respect of its employee 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 Marketlink and/or Salarylink. All other employees (including casuals) have all contributions allocated to Marketlink.

Marketlink (Accumulation Fund) Members

Marketlink receives both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of employee earnings in accordance with superannuation guarantee legislation (9.25% in 2013/14; 9% in 2012/13). No further liability accrues to the Region 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. The Region does not make employer contributions to Salarylink.

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 2014

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 2014, 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.


Chief Executive Officer
The Barossa Council



Chief Executive Officer
Clare and Gilbert Valleys Council


Chief Executive Officer
The Fлиндорс Ranges Council


Chief Executive Officer
Light Regional Council


Chief Executive Officer
District Council of Mount Remarkable


Chief Executive Officer
Port Pirie Regional Council



Chief Executive Officer
District Council of Yorke Peninsula

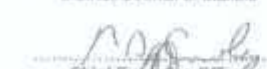

Chief Executive Officer
Wakefield Regional Council


Chief Executive Officer
District Council of Barunga West


Chief Executive Officer
District Council of the Copper Coast

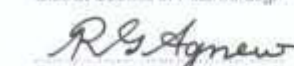

Chief Executive Officer
Regional Council of Goyder


Chief Executive Officer
District Council of Mallala


Chief Executive Officer
Northern Areas Council


Chief Executive Officer
District Council of Orroroo-Canistota


Chief Executive Officer
District Council of Peterborough


President
Central Local Government Region
Board of Management

Central Local Government Region of SA Inc

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2014**

STATEMENT BY AUDITOR

I confirm that, for the audit of the financial statements of The Central Local Government Region of SA Inc for the year ended 30 June 2014, 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*.



Ian G Mc Donald FCA

Dated this 6 day of OCT 2014

**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 2014 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 2014.

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 2014, 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

Signed 6 day of October 2014, at Adelaide, South Australia

Liability limited by a scheme approved under Professional Standards Legislation

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

✉ nanicytran@creativeauditing.com.au



FLINDERS REGIONAL DEVELOPMENT ASSESSMENT PANEL

ANNUAL REPORT 2013-2014

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 2013-2014 Financial Year, the Panel met on two (2) occasions to consider a total of four (4) applications.

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	2	2	0	0
Mr Garry Thompson (FRC)	2	2	0	0
Mr Trevor Roocke (DCMR)	2	1	1	0
Mr Colin Parkyn (DCOC)	2	1	1	0
Mr Frank Hardbottle (DCP)	2	2	0	0

Panel Activity					
Constituent Council	App's Referred to Panel	Approved	Refused	Appealed	Withdrawn by Applicant
The Flinders Ranges Council	1	1	0	0	0
District Council of Mount Remarkable	1	1	0	0	0
District Council of Orroroo Carrieton	1	0	0	0	1
District Council of Peterborough	1	1	0	0	0
Totals	4	3	0	0	1

Colin Davies
Public Officer

Flinders Shared Services - Professional Service Delivery for our Rural Communities