



# 2020-2021 Annual Report

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The Flinders  
Ranges Council



# Our Flinders Ranges



## OUR VISION

Our community shares a deep respect for the Flinders Ranges region, history and people, and a commitment to its social, economic and environmental sustainability for both current and future generations.

Together the people and places that comprise the Flinders Ranges community make this a great place to live, raise a family, conduct business, visit and stay a while.

## OUR MISSION

To support the on-going development of The Flinders Ranges as a secure, sustainable and vibrant community by:

- Demonstrating leadership while consulting with our community.
- Advocating for the retention and enhancement of essential services.
- Acting for the preservation of the unique and natural state of The Flinders Ranges for current and future generations.
- Providing quality services and infrastructure whilst demonstrating fiscal responsibility in our decision making.
- Pursue opportunities for social inclusion and enhancing community wellbeing.
- Encouraging sustainable economic development and tourism in support of attracting a growing population and provide opportunities for all.

## OUR COMMUNITY'S PRIORITIES

Preserving the unique and natural state of The Flinders Ranges region including the cultural and built environment

An economically sustainable and vibrant community

Provision of a high standard of services and infrastructure to the community



**LEAD**

*Pillar 1: Demonstrate leadership and engage with our community.*



**PROTECT**

*Pillar 2: Protect our environment for current and future generations.*



**SERVICE**

*Pillar 3: Provide quality services and infrastructure whilst demonstrating fiscal responsibility in our decision making.*




**ENHANCE**

*Pillar 4: Encourage economic development & a growing population.*



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THE FLINDERS RANGES COUNCIL FINANCIAL STATEMENTS 2020 - 2021

FLINDERS REGIONAL DEVELOPMENT ASSESSMENT PANEL ANNUAL REPORT 2020 - 2021

LEGATUS GROUP (FORMERLY CENTRAL LOCAL GOVERNMENT REGION) ANNUAL  
REPORT 2020 - 2021

## COUNCIL PROFILE



### Basic Statistics


Area	4,128 square kilometres
Population	1,643 (ABS Census 2016)
Sealed Roads	41 kilometres
Unsealed Roads	1,225 kilometres
Number of Rateable Properties	1,621
Total Revenue (including Rates)	\$8.3m
Rate Revenue (including CWMS & Garbage)	\$2.4m
Total Expenditure	\$7.1m
Total Capital Expenditure	\$3.7m

### Local Industries

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

### Major Tourist Attractions

The beautiful Flinders Ranges (Walking, camping and 4wd)  
Pichi Richi Railway  
Quorn  
Hawker  
Cradock  
Hawker Panorama  
Hawker Craft Mart  
Quorn Markets  
Warren Gorge  
Pichi Richi Marathon  
Hawker and Quorn Races  
Rock the Ranges  
Quorn Agricultural Show

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Quorn Native Flora Reserve  
 Buckaringa Lookout  
 Pithi Kawi – Quorn Bush Tucker Trail  
 Death Rock  
 Mookra Tower Lookout  
 Jarvis Hill Lookout  
 Quorn Silo Light Show  
 Warren Gorge

### **Historic Sites**

Gordon  
 Itali-Itali  
 Pichi Richi Pass  
 Proby's Graves Site  
 Simmonston  
 Kanyaka Station Ruins  
 Saltia  
 Wilson  
 Willochra

### **Council**

The Council consists of a Mayor (elected at large) and eight Councillors with each Elected Member representing the whole community. Council elections are controlled by the Electoral Commission of South Australia and conducted by postal ballot. The last periodic election was held in November 2018. Council has two vacancies as at 30 June 2021.

Council currently meets on the second Tuesday of the month and meetings, open to the public, commence at 6:30pm.

Meetings are held at Quorn at the Quorn Administration 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, Druid Road, Hawker, in March, June, September and December.

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

### **Elected Members**

Local Government Elections were held in 2018. The newly elected Council had their first Council Meeting in November 2018. Elections are due again in 2022.

Mayor	Greg Flint
Deputy Mayor	Ken Anderson
Councillors	Julian Hipwell Patricia Reynolds Andrew Smith Steven Taylor Kevin Woolford Annie Reubenicht (resigned on 2 June 2021)

The following table details attendance of Elected Members at Council meetings:

Elected Members	Ordinary Meetings	Special Meetings	Audit	Building Fire Safety	S/scape & Public Arts Ref.	Flinders Ranges VIC Mnmt	Swimming Pool Ref.	Policy Review Ref.	CEO Review	Little Corella Ref.	Flinders Regional Assess. Panel	Works Review Ref.	Local History Group Ref.
Mayor Peter Slattery (resigned November 2020)	6	1	2		2			0	1	1		5	
Cr Ken Anderson	12	2		2								9	
Cr Greg Flint	12	3	2					1	2				
Cr Julian Hipwell	12	3			2	3			2				
Cr Annie Reubenicht (resigned 2 June 2021)	4	0						0				5	
Cr Patsy Reynolds	11	2	2					1					3
Cr Andrew Smith	11	2					4			0		11	
Cr Steven Taylor	10	2					4		2				
Cr Kevin Woolford	8	1			5					1	0		
<b>Total number of meetings</b>	<b>12</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>5</b>	<b>3</b>	<b>4</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>11</b>	<b>3</b>

### 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 2021:

➤ Mayor	\$27,252.00
➤ Deputy Mayor	\$ 8,516.00
➤ Elected Member - Quorn	\$ 6,813.00
➤ Elected Member - Hawker	\$ 6,813.00

Hawker based Elected Members (other than the Principal member) receive an additional \$734.00 per annum to cover travel time to Quorn every month including Hawker Meetings. Quorn Elected Members do not receive any travel time allowance for travelling to Hawker every three (3) months.

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 in November.

### 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. Council's Elected Member Training Policy mandates the LGA Online – Council Members Essentials Training.

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In addition, Norman Waterhouse Lawyers often provide training preceding Councils Ordinary Meeting held in the Quorn Council Chambers, via a half-hour webinar on various topics as needed.

## Elector Representation

Number of Electors (as at 28 February 2021) 1,173

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

Council	Elected Members	Electors	Wards	Rep. Quota
Cleve	7	1,206	0	172
Elliston	8	708	0	89
Flinders Ranges	9	1,173	0	130
Franklin Harbour	6	894	0	149
Karoonda-East Murray	7	731	0	104
Kimba	7	801	0	114
Orroroo Carrieton	6	667	0	111
Robe	7	1,297	0	185
Streaky Bay	8	1,579	2	197
Wudinna	7	803	0	115
Average excluding FRC	8	965	0	137

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

Council	Elected Members	Electors	Wards	Rep. Quota
Mount Remarkable	7	2,078	2	297
Peterborough	9	1,202	0	134
Northern Areas	9	3,392	4	377

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

Council	Elected Members	Electors	Wards	Rep. Quota
Port Augusta	10	9,492	0	949

Council conducted a review of its representation quota in 2012-2013 pursuant to Section 12(4) of the *Local Government Act 1999*.

Councillors voted to retain their 8 councillor positions 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. The next scheduled review is due in 2020-2021.

Council is presently undertaking a periodic review of its representation which is anticipated to be completed by October 2021.

## 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* for the period 1 July 2020 to 30 June 2021:

Date	Sec 90(2) Purpose	Council Resolution No.	Sec 91(7) Next Review Date	Sec 91(7) Release Date
20 Oct 2020	90(3)(k)	251/2020	16 Feb 2022	
26 Oct 2020	90(3)(k)	253/2020	16 Feb 2022	
26 Oct 2020	90(3)(k)	254/2020	16 Feb 2022	
7 Dec 2020	90(3)(k)	286/2020	16 Feb 2022	
7 Dec 2020	90(3)(k)	287/2020	16 Feb 2022	
15 Dec 2020	90(3)(a)	308/2020	16 Feb 2022	
15 Dec 2020	90(3)(a)	311/2020	16 Feb 2022	
19 Jan 2021	90(3)(k)	16/2021	16 Feb 2022	
19 Jan 2021	90(3)(k)	17/2021	16 Feb 2022	
16 Feb 2021	90(3)(a)	47/2021	16 Apr 2022	
20 Apr 2021	90(3)(a)	93/2021	20 Apr 2022	
20 Apr 2021	90(3)(a)	96/2021	20 Apr 2022	
15 Jun 2021	90(3)(a)	146/2021	15 Jun 2022	

## Regional Subsidiaries

Council is a member of the Legatus Group (formerly 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 this Annual Report as required by Clause 28 of Schedule 2 to the *Local Government Act 1999*. or can be viewed at the Legatus Group office, Clare.

Pursuant to Section 84 and Clause 13 of Schedule 8 of the *Planning, Development and Infrastructure Act 2016*, the Minister for Planning constituted, by notice in the Gazette, the Flinders Regional Assessment Panel from 17 October 2019 to 31 July 2020 as successor to the Flinders Regional Development Assessment Panel constituted under the *Development Act 1993*.

The Annual Report of the Flinders Regional Assessment Panel for the period 1 July 2020 to 31 July 2021 is incorporated in this Annual Report.

## Human Resources

The Flinders Ranges Council is an equal opportunity employer.

As at 30 June 2021, The Flinders Ranges Council employed 13.5 FTE males and 8.5 FTE females. Council currently employs 3 persons of Aboriginal and/or Torres Island descent.

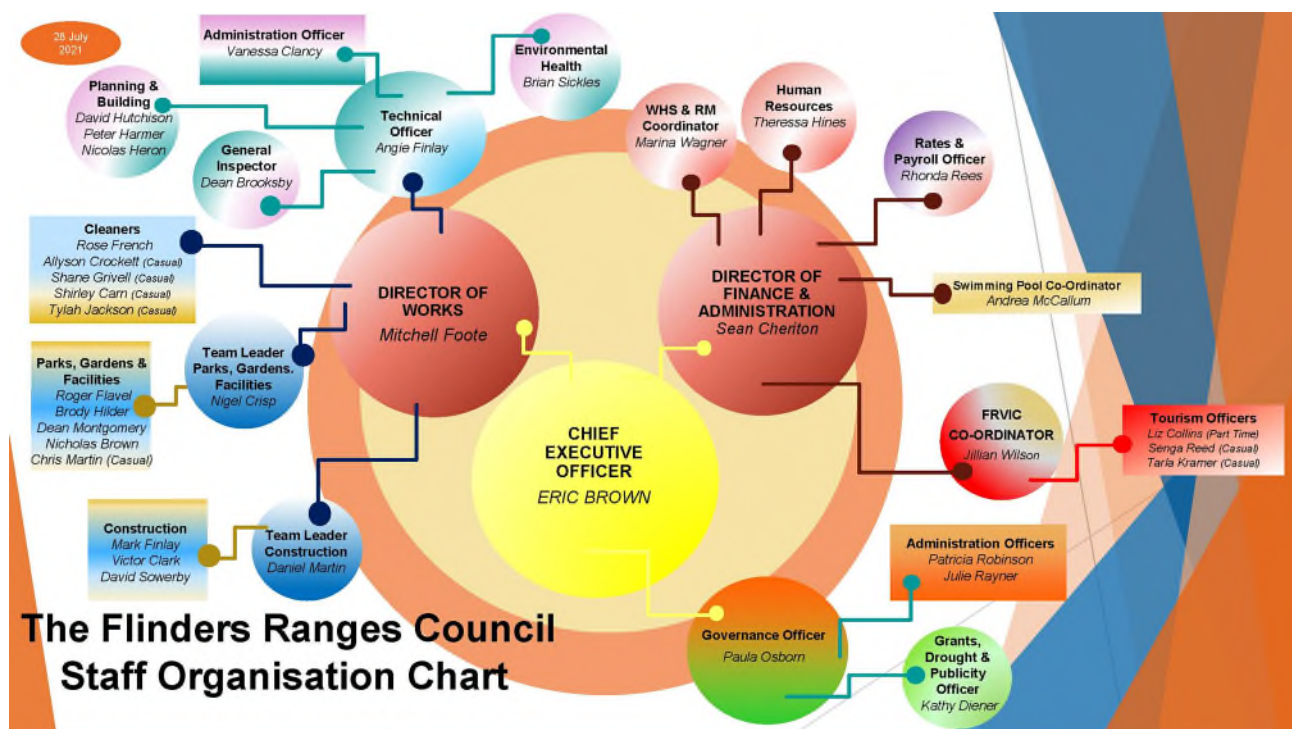
## Senior Executive

Three (3) Senior Executives are employed on a negotiated contract basis. The contracts do not provide bonuses though some contracts include a reimbursement for telephone work-related call costs, professional memberships, and the use of a Council provided motor vehicle for business and private use. Refer to page 29 for further clarification.

The Register of Salaries is available on Council's website and details all staff remuneration levels.

## Council Organisation Structure

The following diagram shows the staff organisation structure of The Flinders Ranges Council as at 30 June 2021



Above the Chief Executive Officer sits the Council (Elected Members).

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## MAYOR'S REPORT

As we move into the new fiscal year we see Eric Brown, the new CEO reorganising and stabilising the work force. This includes Mitchell Foote as the new Director of Works. Most importantly the new administrative structure includes clear paths of succession as well as designated responsibilities. It is also the first time in many years that Council has a full complement of work staff many bringing valuable skills to the organisation. This has enabled the CEO to not only catch up with outstanding projects but also commence many new ones.

As we begin this period, Oxigen was been engaged by Council and has undertaken a "Streetscape" design with consultation carried out in the three communities of Quorn, Hawker and Cradock. This design forms the basis of our ten-year maintenance plan with grant funding gained to commence work on this project. Council also implemented a new computer software program (Magiq) which resulted in a somewhat complicated process requiring a lot of retraining of staff but a process that was successfully carried out. During this period the Director of Finance and Administration, Megan Dixon left and was replaced by Sean Cheriton. In November 2020, Peter Slattery resigned as Mayor with Councillor Greg Flint taking his place and as there were no challengers to the position, no supplementary election was required. As 2020 came to a close we also saw the commencement of our "Bush Food" garden with grant funding obtained for the first stage of that project.


With the beginning of the new-year we were successful with Community Benefit Program Grants with more money towards our Streetscape and town beautification program as well as \$349K towards the Quorn Pioneer Machinery agricultural museum and \$100k for a feasibility study and business plan for a Geotourism centre for Hawker. We also saw the contract let for the new works to commence in upgrading Railway Terrace, Quorn. It was also great to win Silver for Best Mega Mural at the 2020 Australian Street Art Awards for the Quorn Silo Light Show.

There was more great news as we moved into March with the notification of grants received through the Local Government Infrastructure Partnership Program (\$572,254) and Local Government Roads and Community Infrastructure Program (\$302,049) this is on top of the \$265,000 from the National Radioactive Waste Management Facility Community Benefit Program with all going towards the Streetscape initiative. Council, with the contributing \$286,122 from the 2021-2022 budget and the same from the 2022-2023 budget will ensure this project will result in a fantastic and long-awaited main street upgrade for the townships. The Streetscape Plan was a 10 year initiative with a total budget of around \$1.8M with this news it meant that that project would be close to completion within two years.

More good news in May with Council being successful with two more grant applications both from the State Government Open Spaces and Places for People Grant Program. One was for \$205,234 going towards Stage 2 of the Quorn Bush Tucker Walk and the other for \$584,745 going towards the Streetscape implementation in Quorn and Hawker. A great effort by all of our staff members who work together to secure these grants.

As we come to the end of the fiscal year we celebrate the running of the 39th Pichi Richi Marathon reminding us of the difficult times that we have endure with COVID-19 virus and all of the restrictions that that has bought with it. We also see interest coming into our community with the Flinders Gin Company starting up and a new shop opening in the Quorn main street and as we have funding to bring to fruition our "ten" year beautification plan hopefully we will see more business attracted to our communities.

**Greg Flint**  
**Mayor, The Flinders Ranges Council**  
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## OFFICERS' REPORTS

### Chief Executive Officer

The 2020-2021 financial year was once again a challenging but very rewarding year with significant progress being made on responding to crises while achieving for the community. Challenges this year included the ongoing effect of COVID-19, a 1 in 200-year rain event around Quorn, a new planning system, a new finance system, a very significant level of capital projects triggered by continued stimulus spending and the continued work to stabilise the organisation and fill vacant positions (all of which have now been filled with capable and appropriately skilled personnel).

Even though several challenges were thrown our way, The Flinders Ranges Council team continued to deliver for the community. The following achievements are noted:

- Obtaining over \$5 million in grant funding to introduce a range of initiatives, including:
  - The Quorn Pioneer Machinery Society Machinery Display pavilion and workshop
  - The Squatters Track self-drive heritage trail
  - The main streets façade repainting program
  - The Geotourism and Visitor Centre Feasibility Study
  - Quorn Bush Food Walk, stage 2
  - The award-winning Quorn Silo Light Show
  - Warren Gorge campground renewal
  - Quorn Community Hall upgrade
  - Quorn Stockyard Arena upgrade
  - Significant Streetscape funding
- Successfully implementing a new all-of-organisation finance and Enterprise Resource Planning (ERP) software system (MAGIQ) to replace the ageing existing software system which had reached end of life and presented a significant organisational risk.
- Constructing and sealing of Minto, Foster, Wolseley, Durban and Anstey Roads.
- Completion of the Quorn Bush Food Walk and \$1million in Drought Communities Program projects, including the upgrade/renewal of the Hawker Gym, Hawker Dog Park, Quorn Stockyard, Quorn Community Oval, Warren Gorge and many other community facilities;
- The successful delivery of 15km of road resheeting, a 25% increase with the same budget;
- Filling all vacant positions in the organisation with capable, skilled, effective and motivated staff;
- The funding and near completion of the Railway Terrace Footpath and parking upgrade;
- The completion of a Streetscape Plan, Disability Access and Inclusion Plan, Emergency Response Plan, Public Health Plan and the review of many Council policies and procedures;

Council remains committed to seeking collaborative opportunities through both the Flinders Shared Services Group and other mechanisms to both increase specialist services and save costs.



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Council shared the following services with other Councils during 2020-2021:

Position	Supplied by	Supplied to	Shared with
Environmental Health Officer	Port Pirie Regional Council		District Council of Orroroo Carrieton; District Council of Mount Remarkable; District Council of Peterborough
Food Safety	Port Pirie Regional Council		District Council of Orroroo Carrieton; District Council of Mount Remarkable; District Council of Peterborough
Development Officer	Access Planning (SA) Pty Ltd		District Council of Orroroo Carrieton; District Council of Mount Remarkable; District Council of Peterborough
Building Officer	Peter Harmer (Harmer Consulting) Nick Heron		District Council of Mount Remarkable
WHS Officer's	Port Augusta City Council & District Council of Peterborough		District Council of Orroroo Carrieton; District Council of Peterborough
Starfield Officer	Port Augusta City Council		
Rates Officer		Outback Communities Authority	
Works Manager		District Council of Orroroo Carrieton	
General Inspector		District Council of Orroroo Carrieton	
Building Fire Safety Committee			District Council of Orroroo Carrieton; District Council of Mount Remarkable
Regional Development Assessment Panel			District Council of Orroroo Carrieton; District Council of Mount Remarkable; District Council of Peterborough
Waste Services			District Council of Orroroo Carrieton; District Council of Mount Remarkable
Northern Passenger Transport Network	District Council of Mount Remarkable		District Council of Orroroo Carrieton; District Council of Peterborough, Northern Areas Council
Auditor			District Council of Orroroo Carrieton; District Council of Peterborough
Independent Chair Audit Committee			District Council of Peterborough
Magiq (Corporate Software Service)			District Council of Peterborough, District Council of Kimba, District Council of Streaky Bay, Wudinna District Council, District Council of Karoonda East Murray, Outback Communities Authority

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

Public consultation undertaken during the year included the Annual Business Plan 2021-2022, Budget 2021-2022 and Long-Term Financial Plan 2021-2041; a range of new and updated Council policies and Terms of Reference; and Rating Discussion Paper 2021-2022. Council also consulted on the various streetscape works, grant funding opportunities, naming of the Hawker Memorial and Dog Park and the Quorn Bush Food Trail.

Changes occurred at the Council level with Council's long term and highly respected Mayor, Peter Slattery, retiring resulting in a supplementary election, whereby the Deputy Mayor, Greg Flint, was elected unopposed as the new Mayor. A second supplementary election was also triggered late in the year due to the resignation of Councillor Reubenicht. Even though a few changes occurred, Council has continued to work very effectively in pushing forward improvements for the community.

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 welcomed community input.

I thank all staff for their continued dedication and hard work in serving The Flinders Ranges Council community. Their ongoing effort 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.

***Eric Brown***  
***Chief Executive Officer***

## Director of Works

The Works and Parks Department undertakes capital construction, major and routine maintenance of infrastructure within the Council boundary. To undertake these required activities a portion of funding is derived from external grant funds being various Federal and State Government agencies and from other Council income streams. Maintenance work is undertaken as routine or work derived from customer requests. This year has also seen the works and park crew provide substantial support to the various grant founded projects council was successful in receiving.

### Works and Services Functions

Major capital construction projects undertaken in the financial year were:

#### Rural Road Sheetting

Arden Vale Road	2km
Willow Waters Gorge	1km
Yednalue Road	3km
Carrieton Road	3km
Warcowie Road	2km
Whitehead Road	2km
Pinkerton Road	2km

1km of re-sheet scheduled for Tieka Road was re-allocated to Yednalue Road to complete a damaged section, 1km extra was undertaken on Pinkerton Road to address some hazards.

In total 15km of re-sheet work was undertaken.

### Town Streets

The parks team continued with new plantings to entranceways and predominant areas in town as well as some new tree plantings to coincide with sealing work at the South West Precinct.

Work was undertaken and will continue in developing a street maintenance schedule to ensure we can keep a rolling handle on each street on a weekly basis, there was a large focus on tree trimming and removal of any dead or unsafe trees in both Quorn and Hawker.

### Maintenance Works


The following are undertakings by Council in the regular maintenance of Council facilities:

- Rural Road Maintenance Grading Council's staff and contractors continually maintain the unsealed road network utilising rain events for moisture, grading of drains and other areas are being graded during the dry season.
- Quorn and Hawker town and street maintenance (inclusive of all reticulation, playground equipment and maintenance, mowing and verge slashing, street cleaning footpath maintenance).
- Maintenance of pools and surrounds continue in conjunction with pool co-ordinator.
- CWMS and STEDS maintenance which included pump station inspections and mains jetting.

### Plant Replacement

Replacement of the Town Truck

Replacement of pumps at both Quorn and Hawker Swimming Pools

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### **General**

There is now a full team of Works and Parks staff within the Flinders Ranges Council, as well as 1 casual employee.

The teams will continue to focus on maintaining and beautifying our town and provide support to the many grant funded projects.

### **General Inspector**

Overall it has been a good year for Dog and Cat Management for The Flinders Ranges Council

There was a decrease in the number of dogs registered in our district during the last year.

Below are the statistics for the financial year.

#### **Statistics: Total**

Dog Wandering	6
Impounded	0
Dog Attack / Harassment/Complaints	2
Barking Dog Complaints	10
Registered Dogs	479
Registered Cats	68
Cat Cage Hire	6
Cat complaints –Domestic	34
Expiations Issued	4

Education of dog owners continues to be the best course of action; it is an ongoing process.

This year has seen a reduction in dogs wandering, but an increase in barking complaints.

Cat cages were used on a regular basis both in Quorn and Hawker, mainly for feral cats. Some cats that were caught were re-homed. Cat cages were deployed at Warren Gorge following reports of cat activity.

In compliance with acts and regulations there were also some planning applications and assessments required for dog owners / breeders to ensure they fully complied with all of their obligations.

The Inspector keeps up to date with the Dog and Cat Management Act and liaises with other Officers from adjoining Councils which helps to keep up to date with legislation.

Routine inspections have been carried out on council facilities such as Buildings, Ovals, Playgrounds, Signage and Airports.

This year also saw an increase over previous years of targeted control of Pigeons and Corellas.

The Inspector is shared with Orroroo/Carrieton Council and is utilised as required.

**Mitchell Foote**  
**Director of Works**



### Development Officer


David Hutchinson from Access Planning (Planning Officer) and Nick Heron (Building Officer)

Harmer CLG, Council's Consultant Building Surveyor, was engaged to undertake any Building Rules Consent required.

### Development Approvals

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

Class	Description	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
		Number of Applications	Number of Applications	Number of Applications	Number of Applications	Number of Applications	Number of Applications
1a	Dwelling or Dwelling Extension	9	6	8	5	5	11
1b	Boarding House, Guest House, Hostel	1	0	0	0	0	0
2	Building containing 2 or more units	0	0	0	0	0	0
3	Residential Building (e.g. aged)	0	0	0	0	0	0
4	A dwelling in a building that is Class 5 to 9 if it is the only dwelling the building	0	0	0	1	5	11
5	Office building	0	1	1	0	1	0
6	Shop or other building	0	2	2	0	0	0
7	Carpark or building for storage, display of goods or produce for sale	0	0	0	0	0	0
8	Laboratory	1	0	0	0	0	0
9	Health Care building	0	0	3	0	0	0
10a	Non-habitable building or structure (e.g. veranda, garage, shed)	37	23	40	28	28	23
10b	Swimming Pool, fence mast or antenna	3	2	4	0	1	0
Land Division Applications			0	1	1	1	1

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<div>Total Applications and Development Cost</div>	<div>51</div> <div>Total Value</div> <div>\$1,712,353</div>	<div>35</div> <div>Total Value</div> <div>\$1,951,195</div>	<div>59</div> <div>Total Value</div> <div>\$4,696,645</div>	<div>34</div> <div>Total Value</div> <div>\$1,177,021</div>	<div>41</div> <div>Total Value</div> <div>\$1,965,504</div>	<div>46</div> <div>Total Value</div> <div>20.69m</div>	

## Referral

Council referred no applications to the Flinders Regional Assessment Panel

**Angie Finlay**  
**Technical Officer**

## Environmental Health Officer

Brian Sickles is a part-time Environmental Health Officer. Brian Sickles is employed by Port Pirie Regional Council and is engaged on a fee for service basis.

Key Statistics for the year 2020-2021 Financial Year:

- 40 Food Business Inspections
- 3 Public Pools Inspected
- 5 On-Site Wastewater Works Approvals were issued (& inspected)
- 5 High Risk Manufactured Water Systems were licensed
- 2 Public Health related complaints were received & investigated – all issues were resolved without formal action.

**Brian Sickles**  
**Environmental Health Officer.**

## PUBLIC PARTICIPATION AND ACCESS TO COUNCIL DOCUMENTS

### Public Participation

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

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

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

### Access to Council Documents

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

- Agenda and Minutes
- Community Plan
- Policy Manual
- Annual Business Plan
- Long Term Financial Plan

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

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

### Other Information Requests / Freedom of Information

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:


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

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 2020-2021 reporting year, Council received one request under the *Freedom of Information Act 1991* from a Member of Parliament.

PNEV120121	12-Jan-21	Hon Irene Pnevmatikos MLC	Request for all addresses on The Flinders Ranges Council ratepayer roll of which Housing SA is listed as the ratepayer or another public/community housing provider, such as Anglicare, Housing Choices Australia, Junction Australia, Uniting Care Wesley or a housing co-operative, is the listed ratepayer
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Council currently has two (2) FOI Officers (being the Chief Executive Officer and the Technical Officer) as at 30 June 2021.

### **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.

### **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 and last reviewed in May 2021.

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.

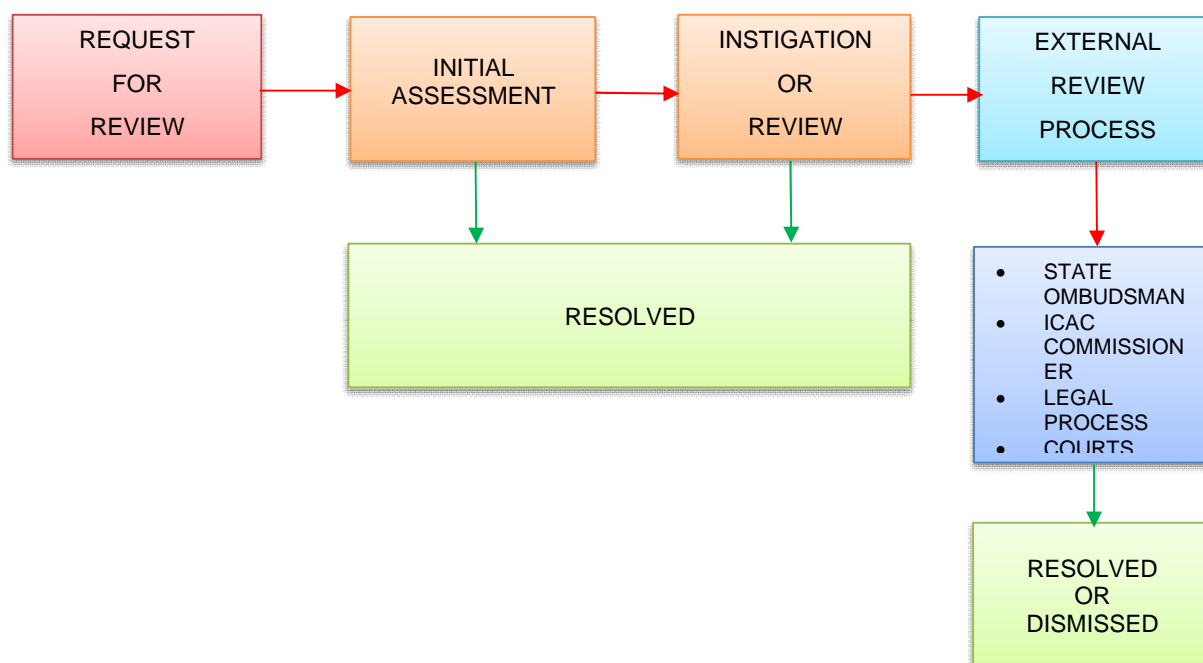


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Dealing with grievances at the local level is the most effective way of resolving matters quickly. Applicants for review of decisions will be encouraged to participate in the review handling process co-operatively. However, this will not negate citizens' 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 *Local Government Act 1999*. This policy was formally reviewed by Council on 20 December 2016 to incorporate changes recommended by the Ombudsman following a report issued by the Ombudsman. Council's public Consultation Policy 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.

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



During 2020-2021 reporting year, Council received no requests for the Internal Review of Council Decision under Section 270 of the *Local Government Act 1999*.

### Application of National Competition Policy to Local Government

Pursuant to the *Government Business Enterprises (Competition) Act 1996* Council has no report to make as Council does not operate any business activity subject to the application of Policy principles.

Council did not have or enter into any significant business activity which would be subject to Category 1 or 2 of the SA Policy.

Council did not review or propose any By-laws during 2019-2020 subject to the *Government Business Enterprises (Competition) Act 1996*.

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## **Procurement - Competitive Tender and Local Purchasing**

Council's Procurement and Disposal Policy has been applied in the purchase of 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 reviewed and updated this policy on 26 May 2021.

## **Strategic Management Plan (Community Plan)**

The Council reviewed and updated the Strategic Management Plan, with the Strategic Plan 2012-2022 being replaced with a new Community Plan 2019-2020. The Community Plan was based on the results of a community survey and robust consultation. The new Council Community Plan was adopted by Council at its 18 June 2019 Ordinary Meeting.

During 2020-2021 Council had achieved in all key areas of performance against the seventeen key objectives outlined in the Council Strategic Management Plan 2012-2022.

## **Annual Business Plan**

Council has successfully minimised the financial impact of external factors beyond its control in its Annual Business Plan 2020-2021 and has continued to maintain and enhance delivery of all services imposed by the *Local Government Act 1999*, the *Development Act 1993* and other applicable legislation enacted by Federal and State Governments.

The Annual Business Plan 2020-2021 was adopted on 30 June 2020.

Council has reviewed the 2020-2021 budget against audited actuals pursuant to Regulation 10 of the *Local Government (Financial Management) Regulations 2011*. All variations over 10% have been noted in the FRC Financial Statements 2020-2021.

## **Long Term Financial Plan**

Council has been targeting long-term sustainability and increasing its own source income to reduce the impact of external factors and has continued to maintain and enhance delivery of all services in this process.

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

The Long Term Financial Plan 2021-2041 was adopted on 30 June 2020.

## **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.

The Community Land Management Plan was reviewed in the 2018-2019 financial year.

## **Auditor's Remuneration**

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Ian G McDonald FCA was awarded the contract for the 2020-2021 year audit (5 year contract). The contracted fee is \$14,300 for the 2020-2021 audit and is indexed annually.

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

### **Decision Making Structure**

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

Refer to Council Organisation Chart on page 10 for Council's internal decision-making structure.

Council delegates various functions to the staff to enable services and infrastructure to be provided to the community in a timely manner (refer page 29).

### **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.

The 0.5 FTE Officer arrangement with the Port Augusta City Council ceased mid-year following the officer's cessation of employment. This provided Council with the opportunity to put in place a single full time WHS & Risk Management resource of its own.

Whilst the recruitment processes were undertaken, Council's involvement in the shared services arrangement with the District Council of Peterborough and the District Council of Orroroo Carrieton, which provided Council with a 0.3 FTE WHS resource, was given notice of discontinuation with the shared service arrangement formally concluding 30 June 2021.

The Local Government Association workers compensation Scheme has continued to work with Council on its WHS & IM plan and compliance activities. This is primarily through the Scheme's Regional Risk Coordinator which also became vacant during the year and as at 30 June 2021, remained unfilled.

Council's new FTE resource will commence early in the new financial year, however it is uncertain whether the new LGAWCS Regional Risk Coordinator will be recruited and commence.

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## Local Nuisance and Litter Control

Council has no report to make pursuant to Section 8 of the *Local Nuisance and Litter Control Act 2016* for the 2020/2021 reporting year.

During the course of the 2020-2021 reporting year, a number of significant changes in the resourcing of Council's WHS & Risk Management function occurred.

## STAFF

### Administration

Chief Executive Officer	Eric Brown
Director – Finance and Administration	Sean Cheriton
Rates and Payroll Officer	Rhonda Rees
Governance Officer	Paula Osborn
Administration Officer	Patricia Robinson
Drought & Grants Support Officer	Kathy Diener
Administration Officer	Julie Rayner

### Flinders Ranges Visitor Information Centre (FRVIC)

FRVIC Co-ordinator	Jillian Wilson
Tourism Officers (Casual & part-time)	Liz Collins
	Senga Reed
	Tarla Kramer

### Operations

Director – Works	Mitchell Foote
General Inspector	Dean Brooksby
Technical Officer	Angie Finlay
Administration Officer – Works	Vanessa Clancy
Team Leader – Works Construction	Danny Martin
Team Leader – Parks, Gardens & Facilities	Nigel Crisp
Plant Operators / Maintenance Workers	Victor Clark
	Roger Flavel
	Mark Finlay
	Brody Hilder
	Nicholas Brown
Cleaners	Rosalie French
	Allyson Crocket
	Shane Grivell

### Contract Staff

Planning Consultant	David Hutchinson, Access Planning
Building Consultant	Nick Heron (PACC) / Peter Harmer CLG
EHO – Food Safety	Brian Sickles (PPRC)
EHO – CWMS	Brian Sickles (PPRC)
Legal Advisors	Norman Waterhouse, Kelledy Jones Lawyers
Auditor	Ian G McDonald FCA
Insurers	Local Government Risk Services

### Seasonal Staff



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Pool Coordinator (Oct – Mar)  
Pool Supervisors (Oct – Mar)

Andrea McCallum  
Tayla Finlay, Jacquarra Chapman, Georgina Smulders,  
Chloe Hilder, Tiana Rigden, Grace Smith

### Senior Officers (included above)

The Chief Executive Officer is paid to compensate for time worked outside normal office hours. Council also provides a mobile phone and professional membership allowance.

The Director – Works is paid to compensate for time worked outside normal office hours. Council also provides a work telephone.

The Director – Finance and Administration is paid to compensate for time worked outside normal office hours. Council also provides a mobile phone subsidy.

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

## 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 Legatus Group (Central Local Government Region) and participated in the regional activities of that organisation.

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

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## Distribution of Information

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

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

## 2021 Australia Day Awards

The following 2021 Australia Day Awards were made by Council:

Citizen of the Year	Maurie Burke
Young Citizen of the Year	No Nominations
Community Event of the Year	Drought Muster, Hawker

## COUNCIL COMMITTEES AND DELEGATES

### Council Committees

#### Statutory / Management Committees (appointed by Council)

Audit Committee (Sec 126 *Local Government Act 1999*)  
 Flinders Regional Development Assessment Panel (Sec 34 *Development Act 1993*)  
 Flinders Regional Assessment Panel (Sec 84 *Planning Development & Infrastructure Act 2016*)  
 Flinders Ranges Visitor Information Centre Management Committee (Sec 41 *LG Act*)  
 The Flinders Ranges Council Building Fire Safety Committee (Sec 71 *D Act 1993*)

#### Reference Committees (appointed by Council)

Swimming Pool Reference Committee  
 Little Corella Control Reference Committee  
 Signage Reference Committee  
 Policy Review Reference Committee  
 Works Review Reference Committee  
 Streetscape and Public Arts Reference Committee  
 Chief Executive Officer Performance Review Committee  
 Quorn and District Local Heritage Group Reference Committee  
 The Flinders Ranges Visitor Information Centre Management Committee

#### Operational Committees (appointed by Chief Executive Officer)

Senior Leadership Team  
 Enterprise Bargaining Committee  
 WHS Committee  
 Community Emergency Risk Management Committee

### Council Delegates

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

Legatus Group  
 Flinders Ranges Tourism Operators Association  
 Flinders Ranges & Outback South Australian Tourism  
 Hawker Area School Governing Council  
 Hawker Community Development Board

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Hawker Country Fire Service  
 Hawker School / Community Library Board  
 Hawker Community Sporting Centre  
 Hawker Health Advisory Council  
 Local Government Association of South Australia  
 Local Government Finance Association of South Australia  
 Local Government System Incorporated  
 Northern Passenger Transport Network  
 Quorn Agricultural Show Society  
 Quorn Country Fire Service  
 Quorn Health Advisory Council  
 Quorn State Emergency Services  
 Quorn School / Community Library Board  
 Quorn Local History Group  
 Region 4 Bushfire Management Committee  
 Regional Coordination Network – Far North  
 Regional Development Australia Far North  
 Wirreanda Cottages  
 Zone Emergency Management Committee – Far North

## 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:

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 all are available on Council's website [www.frc.sa.gov.au](http://www.frc.sa.gov.au) for download.

Number	Policy Title	Version	Reviewed	Next Review
G1.1	Safe Environment	4	May-21	Nov-23
G1.2	Code of Conduct for Elected Members – published by Minister		Statutory	
G1.3	Training and Development for Elected Members	2	Mar-19	Apr-23
G1.4	Elected Members' Allowances and Benefits	3	Mar-19	Apr-23
G1.5	Elected Member Conduct – Complaint Handling	3	Mar-19	Apr-23
G1.6	Code of Conduct for Council Employees	2	May-18	Jun-19
G1.7	Information Privacy	4	May-21	Nov-23
G1.8	Code of Practice – Access to Council Meetings and Documents	3	May-21	Nov-23
G1.9	Public Consultation	5	May-21	Nov-23
G1.10	Internal Control	3	May-21	Nov-23
G1.11	Order Making	4	May-21	Nov-23
G1.12	Work Health and Safety and Injury Management	3	May-21	Nov-23



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G1.13	Internal Review of Council Decisions	3	Oct -21	Nov-23
G1.14	Whistleblowers Protection	3	Oct -21	Nov-23
G1.15	Records Management	3	Oct -21	Nov-23
G1.16	Copyright Infringement	2	Jan-18	Jun-19
G1.17	Selection of Road and Public Place Names	3	Mar-19	Apr-23
G1.18	Fraud and Corruption Prevention	2	Oct -21	Nov-23
G1.19	Asset Management	2	Oct -21	Nov-23
G1.20	Customer Service Goals	3	Oct -21	Nov-23
G1.21	Accounting for Assets	3	Jul-18	Jun-19
G1.22	Risk Management	2	Aug-17	Dec-18
G1.23	Customer Complaints	4	Oct -21	Nov-23
G1.24	Caretaker Policy	3	Jan-18	Jun-19
G1.25	Procurement and Disposal Policy	7	May-21	Nov-23
G1.26	Treasury Management	4	Feb-17	Dec-18
G1.27	Social Media	2	Oct -21	Nov-23
G1.28	Rating and Rate Rebate 2018-2019		Jun-18	Jun-19
G1.29	Prudential Management	2	Jan-18	Jun-19
G1.30	Building Inspection Policy	2	Feb-17	Dec-18
G1.31	Management of Stormwater Across Footpaths	1	Jan-18	Jun-19
G1.32	Code of Conduct Volunteers	2	Oct -21	Nov-23
G1.33	Public Question Time	2	Mar-19	Apr-23
G1.34	Code of Practice – Meeting Procedures	1	Mar-19	Apr-23
G1.35	Council Resources for Emergency Response	1	Oct -21	Nov-23
G1.36	Tree Management	1	Jan-18	Jun-19
G1.37	Closed Circuit Television and Security Camera	1	Jul-18	Jun-19
G1.38	Informal Gatherings	2	Mar-19	Apr-23
G1.39	CWMS Hardship Policy & Customer Service Charter	1	Jul-18	Jun-19
G1.40	Liquor Licensing	1	Feb-17	Dec-18
G1.41	Memorials	1	Feb-17	Dec-18
G1.42	Road Opening & Closing	1	Feb-17	Dec-18
G1.43	Investment Incentives	1	Aug-17	Dec-18
G1.44	Community EFTPOS Facility	1	Oct -21	Nov-23
G1.45	Mobile Food Vendors	2	May-21	Nov-23
G1.46	Parking Control	1	May-18	Jun-19
G1.47	Community Grants	1	Oct-18	Jun-18
G1.48	Employee Assistance Program	1	Oct-18	Dec-18
G1.50	Cemetery	1	Oct-18	Dec-18
G1.51	Public Interest Disclosure	1	Jun-19	Jun-20
G1.52	Emergency Management	1	May-21	Nov-23
G1.53	Rubble Pits	1	Oct -21	Nov-23
HR.01	Equal Employment Opportunity Policy	3	Jan-18	Jun-19

HR.02	Fair Treatment Policy	2	Jan-18	Jun-19
HR.03	Email / Internet Usage and Access Policy	3	Jan-18	Jun-19
HR.04	Use of Council Vehicles	5	Jan-18	Jun-19
HR.05	Training Policy	1	Jan-18	Jun-19
OG.01	Guidelines for Keeping of Animals or Birds	1	Jul-18	Jun-19
OG.02	Community Grants Guidelines	1	Oct-18	Dec-18
OG.03	Use of Council Cat Traps and Disposal	1	Oct -21	Nov-23
	Business Continuity Plan	5	Oct -21	Nov-23
	Attraction / Incentive Policy			

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

Delegations as at 30 June 2021 were:

*Burial and Cremation Act 2013*

*Community Titles Act 1996*

*Planning Development and Infrastructure Act 2016*

*Dog and Cat Management Act 1995*

*Environment Protection Act 1993*

*Expiation of Offences Act 1996*

*Fences Act 1975*

*Fire and Emergency Services Act 2005*

*Food Act 2001*


*Freedom of Information Act 1991*

*Graffiti Control Act 2001*

*Heavy Vehicle National Law (SA) Act 2013*

Eric Brown  
 Mitchell Foote  
 Eric Brown  
 Sean Cheriton  
 Eric Brown  
 Nick Heron  
 Peter Harmer  
 Eric Brown  
 Mitchell Foote  
 Dean Brooksby  
 Daniel Martin  
 Mark Finlay  
 Roger Flavel  
 Eric Brown  
 Mitchell Foote  
 Eric Brown  
 Mitchell Foote  
 Sean Cheriton  
 Dean Brooksby  
 Brian Sickles  
 Eric Brown  
 Mitchell Foote  
 Eric Brown  
 Mark Finlay  
 Dean Brooksby  
 Eric Brown  
 Brian Sickles  
 Eric Brown  
 Angie Finlay  
 Eric Brown  
 Sean Cheriton  
 Dean Brooksby  
 Eric Brown



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<i>Housing Improvement Act 1940</i>	Mitchell Foote Eric Brown Sean Cheriton
<i>Impounding Act 1920</i>	Eric Brown Sean Cheriton Dean Brooksby
<i>Land and Business (Sale and Conveyancing) Act 1994</i>	Eric Brown Sean Cheriton
<i>Liquor Licensing Act 1997</i>	Eric Brown Sean Cheriton
<i>Local Government Act 1999</i>	Eric Brown Sean Cheriton Dean Brooksby
<i>Local Nuisance and Litter Control Act 2016</i>	Brian Sickles Eric Brown Mitchell Foote Dean Brooksby
<i>Natural Resources Management Act 2004</i>	Eric Brown Mitchell Foote
<i>Private Parking Areas Act 1986</i>	Eric Brown Sean Cheriton Dean Brooksby
<i>Real Property Act 1886</i>	Eric Brown Sean Cheriton
<i>Roads (Opening and Closing) Act 1991</i>	Eric Brown Mitchell Foote Mark Finlay
<i>Road Traffic Act 1961</i>	Eric Brown Sean Cheriton
<i>Safe Drinking Water Act 2012</i>	Eric Brown Brian Sickles
<i>South Australian Public Health Act 2011</i>	Eric Brown Brian Sickles
<i>Strata Titles Act 1988</i>	Eric Brown Sean Cheriton
<i>Supported Residential Facilities Act 1992</i>	Eric Brown Sean Cheriton
<i>Unclaimed Goods Act 1987</i>	Eric Brown Sean Cheriton
<i>Water Industry Act 2012</i>	Eric Brown Mitchell Foote Brian Sickles
<i>Work Health and Safety Act 2012</i>	Eric Brown Mitchell Foote Daniel Martin Jillian Wilson Nigel Crisp

# The Flinders Ranges Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2021

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*Our community shares a deep respect for the Flinders Ranges region, history and people, and a commitment to its social, economic and environmental sustainability for both current and future generations.*



## General Purpose Financial Statements

for the year ended 30 June 2021

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## General Purpose Financial Statements

for the year ended 30 June 2021

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### Certification of Financial Statements

**We have been authorised by the Council to certify the financial statements in their final form.**

**In our opinion:**

- the accompanying financial statements comply with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2021 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.



**Eric Brown**  
**Chief Executive Officer**

25 May 2022



**Greg Flint**  
**Mayor**

25 May 2022

## General Purpose Financial Statements

for the year ended 30 June 2021

## Understanding Council's Financial Statements

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### Introduction

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

### About the Certification of Financial Statements

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

### What you will find in the Statements

The Financial Statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2021.

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

The Financial Statements incorporate 4 "primary" financial statements:

1. **A Statement of Comprehensive Income**  
A summary of Council's financial performance for the year, listing all income & expenses.
2. **A Balance Sheet**  
A 30 June snapshot of Council's financial position including its assets & liabilities.
3. **A Statement of Changes in Equity**  
The overall change for the year (in dollars) of Council's "net wealth".
4. **A Statement of Cash Flows**  
Indicates where Council's cash came from and where it was spent.

### About the Notes to the Financial Statements

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

### About the Auditor's Reports

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

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

### About the Independence Certificates

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

### Who uses the Financial Statements?

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

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



## Statement of Comprehensive Income

for the year ended 30 June 2021

\$	Notes	2021	2020
<b>Income</b>			
Rates	2a	2,361,646	2,378,502
Statutory Charges	2b	66,529	34,890
User Charges	2c	82,175	76,955
Grants, Subsidies and Contributions	2g	3,177,971	3,161,745
Investment Income	2d	19,698	40,755
Reimbursements	2e	56,022	143,668
Other income	2f	457,062	371,988
<b>Total Income</b>		<b>6,221,103</b>	<b>6,208,503</b>
<b>Expenses</b>			
Employee costs	3a	1,773,907	1,334,630
Materials, Contracts and Other Expenses	3b	2,783,349	3,220,831
Depreciation, Amortisation and Impairment	3c	1,512,969	1,528,517
Finance Costs	3d	5,504	17,381
<b>Total Expenses</b>		<b>6,075,729</b>	<b>6,101,359</b>
<b>Operating Surplus / (Deficit)</b>		<b>145,374</b>	<b>107,144</b>
Asset Disposal & Fair Value Adjustments	4	9,623	—
Amounts Received Specifically for New or Upgraded Assets	2g	742,455	—
<b>Net Surplus / (Deficit)</b>		<b>897,452</b>	<b>107,144</b>
<b>Total Comprehensive Income</b>		<b>897,452</b>	<b>107,144</b>
<b>AASB1004 Recognition</b>			
Fin. Assistance Grants & Supp. Road Funding Received in Advance	8a,2g	(165,822)	(100,088)
<b>Total Comprehensive Income after AASB1004</b>		<b>731,630</b>	<b>7,056</b>

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

## Statement of Financial Position

as at 30 June 2021

\$	Notes	2021	2020
<b>ASSETS</b>			
<b>Current assets</b>			
Cash & Cash Equivalent Assets	5a	3,270,184	2,494,928
Trade & Other Receivables	5b	493,139	803,747
Inventories	5c	177,812	230,596
<b>Total current assets</b>		<b>3,941,135</b>	<b>3,529,271</b>
<b>Non-current assets</b>			
Financial Assets	6a	20,049	25,232
Other Non-Current Assets	6b	1,304,482	610,075
Infrastructure, Property, Plant & Equipment	7a(i)	53,782,243	52,826,027
<b>Total non-current assets</b>		<b>55,106,774</b>	<b>53,461,334</b>
<b>TOTAL ASSETS</b>		<b>59,047,909</b>	<b>56,990,605</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	8a	1,465,637	1,722,468
Borrowings	8b	43,599	44,843
Provisions	8c	2,126,038	654,777
<b>Total Current Liabilities</b>		<b>3,635,274</b>	<b>2,422,088</b>
<b>Non-Current Liabilities</b>			
Borrowings	8b	157,702	207,384
Provisions	8c	40,443	44,095
<b>Total Non-Current Liabilities</b>		<b>198,145</b>	<b>251,479</b>
<b>TOTAL LIABILITIES</b>		<b>3,833,419</b>	<b>2,673,567</b>
<b>Net Assets</b>		<b>55,214,490</b>	<b>54,317,038</b>
<b>EQUITY</b>			
Accumulated surplus		17,511,693	16,598,993
Asset revaluation reserves	9a	35,764,708	35,764,708
Other reserves	9b	1,938,089	1,953,337
<b>Total Equity</b>		<b>55,214,490</b>	<b>54,317,038</b>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

## Statement of Changes in Equity

for the year ended 30 June 2021

\$	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
<b>2021</b>				
Balance at the end of previous reporting period	16,598,993	35,764,708	1,953,337	54,317,038
Net Surplus / (Deficit) for Year	897,452	–	–	897,452
<b>Total comprehensive income</b>	<b>897,452</b>	<b>–</b>	<b>–</b>	<b>897,452</b>
Transfers between Reserves	15,248	–	(15,248)	–
<b>Balance at the end of period</b>	<b>17,511,693</b>	<b>35,764,708</b>	<b>1,938,089</b>	<b>55,214,490</b>
<b>2020</b>				
Balance at the end of previous reporting period	15,571,499	35,764,708	2,873,687	54,209,894
Net Surplus / (Deficit) for Year	107,144	–	–	107,144
<b>Total comprehensive income</b>	<b>107,144</b>	<b>–</b>	<b>–</b>	<b>107,144</b>
Transfers between Reserves	920,350	–	(920,350)	–
<b>Balance at the end of period</b>	<b>16,598,993</b>	<b>35,764,708</b>	<b>1,953,337</b>	<b>54,317,038</b>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

## Statement of Cash Flows

for the year ended 30 June 2021

\$	Notes	2021	2020
<b>Cash flows from operating activities</b>			
<u>Receipts</u>			
Operating Receipts		6,098,596	6,531,910
Investment Receipts		19,698	40,755
<u>Payments</u>			
Operating Payments to Suppliers and Employees		(3,153,857)	(5,041,381)
Finance Payments		(5,097)	(32,958)
<b>Net cash provided by (or used in) Operating Activities</b>	11b	<u>2,959,340</u>	<u>1,498,326</u>
<b>Cash flows from investing activities</b>			
Amounts received specifically for new or upgraded assets		742,455	—
Sale of Replaced Assets		45,455	—
Repayments of Loans by Community Groups		4,960	4,747
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(1,270,205)	(591,822)
Expenditure on New/Upgraded Assets		(1,661,398)	(844,362)
<b>Net cash provided (or used in) investing activities</b>		<u>(2,138,733)</u>	<u>(1,431,437)</u>
<b>Cash flows from financing activities</b>			
<u>Payments</u>			
Repayments of Loans		(15,724)	(869,356)
Repayment of Lease Liabilities		(29,627)	(29,760)
<b>Net Cash provided by (or used in) Financing Activities</b>		<u>(45,351)</u>	<u>(899,116)</u>
<b>Net Increase (Decrease) in Cash Held</b>		<u>775,256</u>	<u>(832,227)</u>
plus: Cash & Cash Equivalents at beginning of period		2,494,928	3,327,155
<b>Cash and cash equivalents held at end of period</b>	11a	<u>3,270,184</u>	<u>2,494,928</u>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

## Notes to and forming part of the Principal Financial Statements for the year ended 30 June 2021

### Contents of the Notes accompanying the General Purpose Financial Statements

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## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 1. Summary of Significant Accounting Policies

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The principal accounting policies adopted by Council in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

#### (1) Basis of Preparation

##### 1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared on a going concern basis using the historical cost convention 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 25 May 2022

##### 1.2 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Council's accounting policies.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes.

##### 1.4 Rounding

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

#### (2) The Local Government Reporting Entity

The Flinders Ranges Council is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 1 Seventh Street, Quorn SA 5433. These consolidated 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

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

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

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

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

In previous years, Grants Commission funds were also shown as Commonwealth sourced funding. This has been corrected, consistent with the Model Financial Statements, in the current reporting period and comparative figures for prior periods adjusted accordingly throughout the Statements and Notes.

## Notes to the Financial Statements

for the year ended 30 June 2021

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

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Roads to Recovery funding has previously been reported as an amount received specifically for new and upgraded assets in the Statement of Comprehensive Income and Notes. In accordance with the Model Financial Statements, these funds are now shown as operating grants, subsidies and contributions. Comparative figures for previous reporting periods have also been adjusted to reflect this correct disclosure.

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.

#### 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 per cent completed. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

For works undertaken on a fixed price contract basis, revenues are recognised on a percentage of completion basis. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

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

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

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

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

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13.

#### (5) Inventories

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

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

##### 6.1 Initial Recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

##### 6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life.

Examples of capitalisation thresholds applied during the year are given below. No capitalisation threshold is applied to the acquisition of land or interests in land.

## Notes to the Financial Statements

for the year ended 30 June 2021

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

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

These thresholds were last reviewed in July 2018 and are contained with the Council Policy 'Accounting for Assets'.

**6.3 Subsequent Recognition**

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

**6.4 Depreciation of Non-Current Assets**

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

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

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

*Plant, Furniture & Equipment*

Office Equipment	3 to 15 years
Office Furniture	4 to 15 years
Vehicles and Road-making Equip	2 to 15 years
Other Plant & Equipment	5 to 50 years

*Building & Other Structures*

Buildings – masonry	25 to 100 years
Buildings – other construction	25 to 100 years
Buildings – Heritage listed s/structure	to 160 years
Park Structures – masonry	25 to 100 years
Park Structures – other construction	25 to 100 years
Playground equipment	5 to 15 years
Benches, seats, etc	10 to 20 years

*Infrastructure*

Sealed Roads – Surface	15 years
Sealed Roads – Structure	120 years
Unsealed Roads	Not Depreciated (Interpretation 1055)
Bridges – Concrete	80 to 100 years
Paving & Footpaths, Kerb & Gutter	20 to 80 years
Drains	80 years
Culverts	60 years
Flood Control Structures	50 to 80 years
Dams and Reservoirs	80 to 100 years

continued on next page ...

## Notes to the Financial Statements

for the year ended 30 June 2021

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

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Bores	20 to 40 years
Reticulation Pipes – PVC	50 to 80 years
Reticulation Pipes – other	25 to 75 years
Effluent Lagoons	80 years

*Other Assets*

Library Books	10 to 15 years
Artworks	indefinite

**6.5 Impairment**

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, are not subject to impairment testing.

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

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

**6.6 Borrowing Costs**

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

**(7) Payables****7.1 Goods & Services**

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

**7.2 Payments Received in Advance & Deposits**

Amounts other than grants received from external parties in advance of service delivery (excluding the Commonwealth Financial Assistance Grants), and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

**(8) Borrowings**

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

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables".

**(9) Employee Benefits****9.1 Salaries, Wages & Compensated Absences**

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

## Notes to the Financial Statements

for the year ended 30 June 2021

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

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

Council does not make payment for untaken sick leave.

#### 9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

Council also makes contributions to other superannuation schemes selected by employees under the 'choice of funds' legislation.

#### (10) Provisions for Reinstatement, Restoration and Rehabilitation

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

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

#### (11) Leases

##### Accounting policy applicable from 01 July 2019

The Council assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

##### 11.1 Council as a lessee

The Council recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

##### i) Right-of-Use-Assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

Buildings	10 years
-----------	----------

The right-of-use assets are also subject to impairment. Refer to the accounting policies above - Impairment of non-financial assets.

##### ii) Lease Liabilities

At the commencement date of the lease, the Council recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, the Council uses its incremental borrowing rate or the interest rate implicit in the lease.



## Notes to the Financial Statements

for the year ended 30 June 2021

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

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#### (12) Equity Accounted Council Businesses

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

#### (13) 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.

#### (14) New accounting standards and UIG interpretations

##### New and amended standards and interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2020. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

##### Amendments to AASB 101 and AASB 108 Definition of Material

The amendments provide a new definition of material that states, "information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity." The amendments clarify that materiality will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on the financial statements of, nor is there expected to be any future impact to the Council.

#### (15) Comparative Figures

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

Specific notation is made again of the changes to comparative information included within these Statements and Notes relating to the Grants Commission funding source corrections and the treatments of Roads to Recovery funding outlined within Section 3 'Income Recognition' of this Note.

#### (16) COVID-19

The COVID-19 pandemic has impacted the 2020/2021 financial statements, as it did within the 2019/2020 financial statements,. This may impact on the comparability of some line items and amounts reported in this financial report. The financial impacts are a direct result of either Council's response to the pandemic or due to the mandatory shut downs as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

Council estimates that, as in the 2019/2020 reporting period, the reduction in revenue and increase in expenditure has resulted in a non-material change in the operating surplus for the current reporting period. It is expected that further financial impacts, though not significant, will flow into the 2021/2022 financial year. Council has considered the consequences of COVID-19 and other events and conditions, and it has determined that they do not create a material uncertainty that casts significant doubt upon the Council's ability to continue as a going concern.

#### (17) Disclaimer

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

## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 2. Income

\$	2021	2020
<b>(a) Rates</b>		
<b>General Rates</b>		
General Rates	1,920,165	1,924,607
Less: Mandatory Rebates	(86,556)	(89,956)
<b>Total General Rates</b>	<b>1,833,609</b>	<b>1,834,651</b>
<b>Other Rates (Including Service Charges)</b>		
Natural Resource Management Levy	46,032	45,422
Waste Collection	237,510	237,981
Community Wastewater Management Systems	239,970	240,800
<b>Total Other Rates (Including Service Charges)</b>	<b>523,512</b>	<b>524,203</b>
<b>Other Charges</b>		
Penalties for Late Payment	6,027	26,968
<b>Total Other Charges</b>	<b>6,027</b>	<b>26,968</b>
Less: Discretionary Rebates, Remissions & Write Offs	(1,502)	(7,320)
<b>Total Rates</b>	<b>2,361,646</b>	<b>2,378,502</b>
<b>(b) Statutory Charges</b>		
Development Act Fees	43,944	15,782
Health & Septic Tank Inspection Fees	1,740	—
Animal Registration Fees & Fines	15,664	14,985
Other Licences, Fees & Fines	5,181	4,123
<b>Total Statutory Charges</b>	<b>66,529</b>	<b>34,890</b>
<b>(c) User Charges</b>		
Cemetery/Crematoria Fees	15,322	15,471
Hall & Equipment Hire	4,564	3,393
Sundry	248	1,465
Swimming Pools	21,929	28,185
Community Bus Hire	2,771	4,513
Waste Management	21,277	16,952
Airport Fees	693	5,758
Marathon Entry Fees	15,371	1,218
<b>Total User Charges</b>	<b>82,175</b>	<b>76,955</b>

# Notes to the Financial Statements

for the year ended 30 June 2021

## Note 2. Income (continued)

\$	2021	2020
<b>(d) Investment Income</b>		
Interest on Investments		
- Local Government Finance Authority	18,437	38,702
- Banks & Other	37	612
- Loans to Community Groups	1,224	1,441
<b><u>Total Investment Income</u></b>	<b><u>19,698</u></b>	<b><u>40,755</u></b>
<b>(e) Reimbursements</b>		
Private Works	32,073	2,333
NRWMF Legal Fees, Ballot & Study	—	87,640
Shared Services Fees	7,630	27,181
Recreation & Sport - Oval	4,168	7,033
Other	12,151	19,481
<b><u>Total Reimbursements</u></b>	<b><u>56,022</u></b>	<b><u>143,668</u></b>
<b>(f) Other income</b>		
Insurance & Other Recoupments - Infrastructure, IPP&E	—	6,555
Rebates & Incentives Received	7,802	39,854
Sundry	14,092	10,799
Commercial Income	7,276	47,073
Donations	8,045	5,736
Outback Community Authority	26,597	31,242
FRVIC	346,163	210,077
Warren's Gorge	31,087	18,388
Sponsorship	16,000	—
Other	—	2,264
<b><u>Total Other income</u></b>	<b><u>457,062</u></b>	<b><u>371,988</u></b>

## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 2. Income (continued)

\$	2021	2020
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## (g) Grants, Subsidies, Contributions

Amounts Received Specifically for New or Upgraded Assets	742,455	—
<b>Total Amounts Received Specifically for New or Upgraded Assets</b>	<b>742,455</b>	<b>—</b>
Other Grants, Subsidies and Contributions	52,532	46,287
Untied - Financial Assistance Grant	1,498,944	1,482,748
Roads to Recovery	476,362	466,744
Home and Community Care Grant	1,000,000	1,000,000
Sundry	—	15,833
Individually Significant Item - Additional Grants Commission Payment (refer below)	150,133	150,133
<b>Total Other Grants, Subsidies and Contributions</b>	<b>3,177,971</b>	<b>3,161,745</b>
<b>Total Grants, Subsidies, Contributions</b>	<b>3,920,426</b>	<b>3,161,745</b>

The functions to which these grants relate are shown in Note 12.

## (ga). AASB1004 Recognition - Grants, Subsidies, Contribution

Other Grants, Subsidies and Contributions - AASB1004 adjustment	(165,822)	(100,088)
<b>Total Grants, Subsidies, Contributions - AASB1004 adjustments</b>	<b>(165,822)</b>	<b>(100,088)</b>
<b>AASB1004 adjusted Total Grants, Subsidies, Contributions</b>	<b>3,754,604</b>	<b>3,061,657</b>

## (i) Sources of grants

Commonwealth Government	2,014,437	1,474,175
State Government	1,902,719	1,638,120
Other	3,270	49,450
<b>Total</b>	<b>3,920,426</b>	<b>3,161,745</b>
<b>AASB1004 adjusted Sources of grants</b>		
Commonwealth Government	2,014,437	1,539,909
State Government	1,736,897	1,472,298
Other	3,270	49,450
<b>Total</b>	<b>3,754,604</b>	<b>3,061,657</b>

## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 2. Income (continued)

\$	2021	2020
<b>(h) Conditions over Grants &amp; Contributions</b>		
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:		
<b>Unexpended at the close of the previous reporting period</b>	20,000	27,546
<b>Less:</b>		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Heritage & Cultural Services	—	(7,546)
Sporting & Recreation Services	—	—
<b>Subtotal</b>	—	(7,546)
<b>Plus:</b>		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Roads Infrastructure	163,697	—
NRWMF & P4P Projects	1,228,794	—
<b>Subtotal</b>	1,392,491	—
<b>Unexpended at the close of this reporting period</b>	1,412,491	20,000
<b>Net increase (decrease) in assets subject to conditions in the current reporting period</b>	1,392,491	(7,546)

## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 3. Expenses

\$	Notes	2021	2020
<b>(a) Employee costs</b>			
Salaries and Wages		1,438,239	1,147,060
Employee Leave Expense		154,137	75,875
Superannuation - Defined Contribution Plan Contributions	18	182,862	138,102
Workers' Compensation Payments		10,703	—
Less: Capitalised and Distributed Costs		(12,034)	(26,407)
<b>Total Operating Employee Costs</b>		<b>1,773,907</b>	<b>1,334,630</b>
Total Number of Employees (full time equivalent at end of reporting period)		24	19
<b>(b) Materials, Contracts and Other Expenses</b>			
<b>(i) Prescribed Expenses</b>			
Auditor's Remuneration			
- Auditing the Financial Reports		16,157	23,563
Elected Members' Expenses		90,987	95,893
Election Expenses		6,429	515
<b>Subtotal - Prescribed Expenses</b>		<b>113,573</b>	<b>119,971</b>
<b>(ii) Other Materials, Contracts and Expenses</b>			
Contractors		1,061,875	1,374,634
Energy - Fuel & Power		189,462	99,702
Plant and Equipment Capital Purchases		149,565	64,212
Legal Expenses		50,788	115,870
Levies Paid to Government - NRM levy		46,478	45,611
Levies - Other		3,053	2,827
Parts, Accessories & Consumables		46,352	27,394
Professional Services		31,557	42,394
Sundry		263,705	450,959
Waste Management		269,311	230,625
Insurance		264,482	251,915
Vehicle Maintenance		87,019	75,394
FBT		22,464	24,419
FRVIC		281,531	177,810
Workers Compensation Insurance		38,471	35,704
LG Systems / Magiq Contract		33,407	29,500
Infrastructure Construction & Maintenance		920,253	763,237
CWMS		31,871	27,195
Land & Building Purchase, Construction & Upgrades		1,326,885	260,459
Water		61,838	73,447
Drought Rates Relief		—	14,866
Less: Capitalised and Distributed Costs		(2,510,591)	(1,087,314)
<b>Subtotal - Other Material, Contracts &amp; Expenses</b>		<b>2,669,776</b>	<b>3,100,860</b>
<b>Total Materials, Contracts and Other Expenses</b>		<b>2,783,349</b>	<b>3,220,831</b>



## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 3. Expenses (continued)

\$	2021	2020
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## (c) Depreciation, Amortisation and Impairment

## (i) Depreciation and Amortisation

Buildings	743,546	724,284
Infrastructure	487,175	519,022
Infrastructure		
CWMS	72,354	72,354
Right-of-Use Assets - Buildings	29,289	29,289
Plant & Equipment	136,043	137,009
Furniture & Fittings	44,562	46,559
<b>Total Depreciation, Amortisation and Impairment</b>	<b>1,512,969</b>	<b>1,528,517</b>

## (d) Finance Costs

Interest on Overdraft and Short-Term Drawdown	253	2
Interest on Loans	4,606	16,569
Interest on Leases	645	810
<b>Total Finance Costs</b>	<b>5,504</b>	<b>17,381</b>

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

\$	2021	2020
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## Infrastructure, Property, Plant &amp; Equipment

## (i) Assets Renewed or Directly Replaced

Proceeds from Disposal	45,455	—
Less: Carrying Amount of Assets Sold	(35,832)	—
<b>Net Gain (Loss) on Disposal or Revaluation of Assets</b>	<b>9,623</b>	<b>—</b>

# Notes to the Financial Statements

for the year ended 30 June 2021

## Note 5. Current Assets

\$	2021	2020
<b>(a) Cash &amp; Cash Equivalent Assets</b>		
Cash on Hand at Bank	348,879	278,724
Deposits at Call	671,305	716,204
Short Term Deposits & Bills, etc.	2,250,000	1,500,000
<b>Total Cash &amp; Cash Equivalent Assets</b>	<b>3,270,184</b>	<b>2,494,928</b>

## (b) Trade & Other Receivables

Rates - General & Other	322,664	386,342
Accrued Interest	858	1,515
Debtors - General	11,766	137,793
Prepayments	7,171	5,665
Loans to Community Organisations	5,183	4,960
Accrued Income - ATO	—	8,271
Accrued Income - Grants	138,366	259,201
Accrued Income - Other	7,131	—
<b>Total Trade &amp; Other Receivables</b>	<b>493,139</b>	<b>803,747</b>

## (c) Inventories

Stores & Materials	137,554	192,125
Trading Stock	40,258	38,471
<b>Total Inventories</b>	<b>177,812</b>	<b>230,596</b>

## Note 6. Non-Current Assets

\$	2021	2020
<b>(a) Financial Assets</b>		
<b>Receivables</b>		
Loans to Community Organisations	20,049	25,232
<b>Total Financial Assets</b>	<b>20,049</b>	<b>25,232</b>

## (b) Other Non-Current Assets

<b>Other</b>		
Capital Works-in-Progress	1,304,482	610,075
<b>Total Other Non-Current Assets</b>	<b>1,304,482</b>	<b>610,075</b>

# Notes to the Financial Statements

for the year ended 30 June 2021

## Note 7. Infrastructure, Property, Plant & Equipment & Investment Property

### (a(i)) Infrastructure, Property, Plant & Equipment

\$	Fair Value Level	as at 30/06/20				Asset movements during the reporting period					as at 30/06/21			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Transition adjustment - AASB 16	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land	2	1,641,465	74,136	–	1,715,601	–	–	–	–	–	1,641,465	74,136	–	1,715,601
Land	3	1,207,899	–	–	1,207,899	–	–	–	–	–	1,207,899	–	–	1,207,899
Buildings	3	28,673,188	1,633,321	(17,659,520)	12,646,989	–	719,444	607,441	–	(743,546)	28,673,188	2,960,206	(18,403,066)	13,230,328
Infrastructure	3	39,187,037	1,815,048	(8,182,906)	32,819,179	–	852,450	–	–	(487,175)	39,187,037	2,667,498	(8,670,081)	33,184,454
CWMS	3	4,124,928	–	(1,592,849)	2,532,079	–	–	–	–	(72,354)	4,124,928	–	(1,665,203)	2,459,725
Right-of-Use Assets		146,447	–	(29,289)	117,158	(5,573)	–	–	–	(29,289)	140,874	–	(58,579)	82,295
Plant & Equipment	3	2,320,155	786,621	(1,593,034)	1,513,742	–	–	149,565	35,832	(136,043)	2,221,155	936,187	(1,665,909)	1,491,433
Furniture & Fittings	3	242,500	230,294	(199,414)	273,380	–	6,983	174,707	–	(44,562)	242,500	411,984	(243,976)	410,508
<b>Total Infrastructure, Property, Plant &amp; Equipment</b>		<b>77,543,619</b>	<b>4,539,420</b>	<b>(29,257,012)</b>	<b>52,826,027</b>	<b>(5,573)</b>	<b>1,578,877</b>	<b>931,713</b>	<b>35,832</b>	<b>(1,512,969)</b>	<b>77,439,046</b>	<b>7,050,011</b>	<b>(30,706,814)</b>	<b>53,782,243</b>
Comparatives		77,397,172	3,407,699	(27,728,495)	53,076,376	146,447	844,362	287,359	–	(1,528,517)	77,543,619	4,539,420	(29,257,012)	52,826,027

## Notes to the Financial Statements

for the year ended 30 June 2021

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

#### (b) Valuation of Infrastructure, Property, Plant & Equipment & Investment Property

##### Valuation of Assets

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

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

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

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

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

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

##### Information on Valuations

Upon revaluation, the current new replacement cost and accumulated depreciation are restated such that the difference represents the fair value of the asset determined in accordance with AASB 13 Fair Value.

Measurement: accumulated depreciation is taken to be the difference between current new replacement cost and fair value. In the case of land, current replacement cost is taken to be the fair value.

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

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

There is no known market for buildings, infrastructure and other assets. These assets are valued at depreciated current replacement cost. This method involves:

- The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.
- The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

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

##### Other Information

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to AASB 1.D5 to retain a previously established deemed cost under GAAP as its deemed cost. With subsequent addition at cost, this remains as the basis of recognition of non-material asset classes.

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

## Notes to the Financial Statements

for the year ended 30 June 2021

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

#### Highest and best use

The following non financial assets of Council are being utilised at other than their highest and best use:

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

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

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

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

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

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

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.

#### Infrastructure

- Basis of valuation: Depreciated (Written Down) Current Replacement Cost
- Date of valuation: 30 June 2017
- Valuer: Mr Graham L Martin, B.Bus (Prop), Certified Practicing Valuer, Senior Valuer, Maloney Field Services

Transportation assets were valued by Maloney's at written down current replacement cost during the reporting period ended 30 June 2017. All acquisitions made after the respective dates of valuation are recorded at cost.

Stormwater drainage infrastructure was valued by Maloney's as at 30 June 2017 at written down current replacement cost. All acquisitions made after the respective dates of valuation are recorded at cost.

The next scheduled revaluation of this class of assets will be during the 2021 / 2022 financial year.

#### Community Wastewater Management Systems

- Basis of valuation: Depreciated (Written Down) Current Replacement Cost
- Date of valuation: 30 June 2017
- Valuer: Mr Graham L Martin, B.Bus (Prop), Certified Practicing Valuer, Senior Valuer, Maloney Field Services

Community wastewater management system infrastructure was valued by Maloney's at written down current replacement cost during the reporting period ended 30 June 2017. All acquisitions made after the respective dates of valuation are recorded at cost.

The next scheduled revaluation of this class of assets will be during the 2021 / 2022 financial year.

#### Plant & Equipment

- Basis of valuation: Depreciated (Written Down) Current Replacement Cost
- Date of valuation: 30 June 2017
- Valuer: Mr Graham L Martin, B.Bus (Prop), Certified Practicing Valuer, Senior Valuer, Maloney Field Services

Plant & equipment assets were valued by Maloney's at written down current replacement cost during the reporting period ended 30 June 2017. All acquisitions made after the respective dates of valuation are recorded at cost.

The next scheduled revaluation of this class of assets will be during the 2021 / 2022 financial year.

## Notes to the Financial Statements

for the year ended 30 June 2021

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

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#### Furniture & Fittings

- Basis of valuation: Depreciated (Written Down) Current Replacement Cost
- Date of valuation: 30 June 2017
- Valuer: Mr Graham L Martin, B.Bus (Prop), Certified Practicing Valuer, Senior Valuer, Maloney Field Services

Furniture & fittings were valued by Maloney's at written down current replacement cost during the reporting period ended 30 June 2017. All acquisitions made after the respective dates of valuation are recorded at cost.

The next scheduled revaluation of this class of assets will be during the 2021 / 2022 financial year.

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

- Basis of valuation: Depreciated (Written Down) Current Replacement Cost
- Date of valuation: 30 June 2017
- Valuer: Mr Graham L Martin, B.Bus (Prop), Certified Practicing Valuer, Senior Valuer, Maloney Field Services

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 at written down current replacement cost, deriving from a valuation at 30 June 2017 by Maloney's.

Additions are recognised at cost. 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 written down current replacement cost basis, deriving from a valuation at 30 June 2017 by Maloney's. 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 on the written down current replacement cost basis, deriving from the valuation at 30 June 2017 by Maloney's. Additions are recognised at cost.

The next scheduled revaluation of this class of assets will be during the 2021 / 2022 financial year.

#### Minor Plant

- Basis of valuation: Depreciated (Written Down) Current Replacement Cost
- Date of valuation: 30 June 2017
- Valuer: Mr Graham L Martin, B.Bus (Prop), Certified Practicing Valuer, Senior Valuer, Maloney Field Services

Minor plant assets were valued by Maloney's at written down current replacement cost during the reporting period ended 30 June 2017. All acquisitions made after the respective dates of valuation are recorded at cost.

The next scheduled revaluation of this class of assets will be during the 2021 / 2022 financial year.

## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 8. Liabilities

	2021 Current	2021 Non Current	2020 Current	2020 Non Current
\$				
<b>(a) Trade and Other Payables</b>				
Goods & Services	539,455	—	376,940	—
Payments Received in Advance	795,041	—	1,208,681	—
Accrued Expenses - Employee Entitlements	67,403	—	43,248	—
Accrued Expenses - Finance Costs	1,830	—	2,068	—
Accrued Expenses - Other	18,950	—	48,728	—
Sec 184 Proceeds Held in Trust	42,958	—	42,803	—
<b><u>TOTAL Trade and Other Payables</u></b>	<b><u>1,465,637</u></b>	<b><u>—</u></b>	<b><u>1,722,468</u></b>	<b><u>—</u></b>

**(aa). AASB 1004 Recognition - Trade and Other Payables**

FAGs Received in Advance	(795,041)	—	(965,863)	—
<b><u>Total AASB1004 Adjustments</u></b>	<b><u>(795,041)</u></b>	<b><u>-</u></b>	<b><u>(965,863)</u></b>	<b><u>-</u></b>
<b><u>AASB 1004 Adjusted Trade &amp; Other</u></b>	<b><u>664,096</u></b>		<b><u>756,605</u></b>	

The above restatement of Trade and Other Payables has been prepared to demonstrate the effect on the financials had AASB 1004 been applied.

	Notes	2021 Current	2021 Non Current	2020 Current	2020 Non Current
\$					
<b>(b) Borrowings</b>					
Loans		16,326	102,679	15,724	119,006
Lease Liabilities	17b	27,273	55,023	29,119	88,378
<b><u>TOTAL Borrowings</u></b>		<b><u>43,599</u></b>	<b><u>157,702</u></b>	<b><u>44,843</u></b>	<b><u>207,384</u></b>

**(c) Provisions**

Employee Entitlements (including oncosts)	282,335	40,443	203,565	44,095
Future Reinstatement / Restoration, etc	431,212	—	431,212	—
Unspent Grants	1,412,491	—	20,000	—
<b><u>TOTAL Provisions</u></b>	<b><u>2,126,038</u></b>	<b><u>40,443</u></b>	<b><u>654,777</u></b>	<b><u>44,095</u></b>



## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 9. Reserves

	as at 30/06/20				as at 30/06/21
\$	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
<b>(a) Asset Revaluation Reserve</b>					
Buildings & Other Structures	10,593,820	—	—	—	10,593,820
Infrastructure	15,739,843	—	—	—	15,739,843
Infrastructure - CWMS	816,063	—	—	—	816,063
Plant & Equipment	(106,236)	—	—	—	(106,236)
Furniture & Fittings	36,278	—	—	—	36,278
Minor Plant	15,926	—	—	—	15,926
Other Assets	8,669,014	—	—	—	8,669,014
<b>Total Asset Revaluation Reserve</b>	<b>35,764,708</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>35,764,708</b>
Comparatives	35,764,708	—	—	—	35,764,708

	as at 30/06/20				as at 30/06/21
\$	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
<b>(b) Other Reserves</b>					
NRM Levy	1,563	1	(447)	—	1,117
Land & Buildings	61,370	465	—	—	61,835
Plant Replacement	52,052	394	—	—	52,446
Other	904,414	50,554	(153,861)	—	801,107
Garbage Service Charge	151,108	1,146	(34,347)	—	117,907
Stormwater Dams	2,083	15	—	—	2,098
Hawker Swimming Pool	—	—	—	—	—
Legal Costs	—	—	—	—	—
Community Trust Funds	37,662	678	(1,620)	—	36,720
Quorn Swimming Pool	—	—	—	—	—
Hawker CWMS Service Charge	326,166	27,866	—	—	354,032
Quorn CWMS Service Charge	322,065	93,358	—	—	415,423
Airstrips	—	—	—	—	—
Roads	—	—	—	—	—
Community Buses	52,052	394	—	—	52,446
Sec 184 Proceeds	42,802	156	—	—	42,958
<b>Total Other Reserves</b>	<b>1,953,337</b>	<b>175,027</b>	<b>(190,275)</b>	<b>—</b>	<b>1,938,089</b>
Comparatives	2,873,687	168,056	(1,088,406)	—	1,953,337

## PURPOSES OF RESERVES

## Asset Revaluation Reserves

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

# Notes to the Financial Statements

for the year ended 30 June 2021

## Note 10. Assets Subject to Restrictions

\$	Notes	2021	2020
----	-------	------	------

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.

### Cash & Financial Assets

CWMS Annual Service Charge	769,456	648,231
Garbage Annual Service Charge	117,907	151,109
NRM Levy	1,116	1,562
Unexpended Grant funds	1,412,491	20,000
Employee Entitlements	322,778	247,660
<b>Total Assets Subject to Externally Imposed Restrictions</b>	<b>2,623,748</b>	<b>1,068,562</b>

The following liabilities, included in Note 8, may be discharged from restricted assets in the first instance:

Provisions	8	322,778	247,660
<b>Total</b>		<b>322,778</b>	<b>247,660</b>

## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 11. Reconciliation to Statement of Cash Flows

\$	Notes	2021	2020
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## (a) Reconciliation of Cash

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

Total Cash & Equivalent Assets	5	3,270,184	2,494,928
<b>Balances per Statement of Cash Flows</b>		<b>3,270,184</b>	<b>2,494,928</b>

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

<b>Net Surplus/(Deficit)</b>		897,452	107,144
<b>Non-Cash Items in Income Statements</b>			
Depreciation, Amortisation & Impairment		1,512,969	1,528,517
Grants for capital acquisitions treated as Investing Activity		(742,455)	–
Net (Gain) Loss on Disposals		(9,623)	–
		<b>1,658,343</b>	<b>1,635,661</b>
<b>Add (Less): Changes in Net Current Assets</b>			
Net (Increase)/Decrease in Receivables		310,831	(179,852)
Net (Increase)/Decrease in Inventories		52,784	125,217
Net Increase/(Decrease) in Trade & Other Payables		(530,227)	106,939
Net Increase/(Decrease) in Unpaid Employee Benefits		75,118	(182,093)
Net Increase/(Decrease) in Other Provisions		1,392,491	(7,546)
Net Increase/(Decrease) in Other Liabilities		273,396	–
<b>Net Cash provided by (or used in) operations</b>		<b>3,232,736</b>	<b>1,498,326</b>

## (c) Financing Arrangements

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

Bank Overdrafts	100,000	100,000
Corporate Credit Cards	11,000	11,000
LGFA Cash Advance Debenture Facility	1,000,000	1,000,000

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

# Notes to the Financial Statements

for the year ended 30 June 2021

## Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).										
		INCOME		EXPENSES	OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
\$	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Functions/Activities										
Administration	3,055,282	3,174,838	51,636	101,593	3,003,646	3,073,245	1,175,571	1,164,716	59,047,909	56,990,605
Public Order & Health	630	959	42,987	58,730	(42,357)	(57,771)	—	—	—	—
Social Security & Welfare	9,909	6,245	90,165	35,052	(80,256)	(28,807)	—	1,127	—	—
Community Amenities	516,008	512,691	1,031,284	892,655	(515,276)	(379,964)	—	—	—	—
Recreation & Culture	101,127	147,916	1,831,525	1,755,066	(1,730,398)	(1,607,150)	34,088	51,085	—	—
Agricultural Services	46,032	45,422	58,336	46,473	(12,304)	(1,051)	—	—	—	—
Regulatory Services	63,977	34,138	171,165	202,257	(107,188)	(168,119)	—	—	—	—
Transport & Communication	949,868	934,909	1,664,293	1,558,163	(714,425)	(623,254)	949,868	934,909	—	—
Economic Development	1,364,517	1,261,952	707,418	893,344	657,099	368,608	1,018,444	1,009,908	—	—
Not Elsewhere Classified	113,753	89,433	302,055	204,374	(188,302)	(114,941)	—	—	—	—
Works Overheads	—	—	124,865	353,652	(124,865)	(353,652)	—	—	—	—
Other Functions/Activities	—	—	—	—	—	—	—	—	—	—
Total										
Functions/Activities	6,221,103	6,208,503	6,075,729	6,101,359	145,374	107,144	3,177,971	3,161,745	59,047,909	56,990,605

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

## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 12(b). Components of Functions

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The activities relating to Council functions are as follows:

#### **COUNCIL ADMINISTRATION**

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

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

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

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

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

#### **COMMUNITY AMENITIES**

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

#### **RECREATION & CULTURE**

Parks and Gardens, Sports Facilities – Outdoor, 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, 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,

## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 13. Financial Instruments

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#### Recognised Financial Instruments

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

**Accounting Policy:**

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

**Terms & Conditions:**

Deposits are returning fixed interest rates between 0.3% and 0.45% (2020: 0.4% and 0.65%). Short term deposits have an average maturity of 28 days and an average interest rate of 0.3% (2020: 34 days and 0.51%).

**Carrying Amount:**

Approximates fair value due to the short term to maturity.

##### Receivables - Rates & Associated Charges

**Accounting Policy:**

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

**Terms & Conditions:**

Secured over the subject land, arrears attract interest of 0.4333% (2020: 0.5292%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

**Carrying Amount:**

Approximates fair value (after deduction of any allowance).

##### Receivables - Fees & Other Charges

**Accounting Policy:**

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

**Terms & Conditions:**

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

**Carrying Amount:**

Approximates fair value (after deduction of any allowance).

##### Receivables - Other Levels of Government

**Accounting Policy:**

Carried at nominal value.

**Terms & Conditions:**

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

**Carrying Amount:**

Approximates fair value.

##### Liabilities - Creditors and Accruals

**Accounting Policy:**

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

## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 13. Financial Instruments (continued)

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**Terms & Conditions:**

Liabilities are normally settled on 30 day terms.

**Carrying Amount:**

Approximates fair value.

#### Liabilities - Interest Bearing Borrowings

**Accounting Policy:**

Initially recognised at fair value and subsequently at amortised cost using the effective interest rate.

**Terms & Conditions:**

Secured over future revenues, borrowings are repayable; interest is charged at fixed rates between 3.49% and 4.45% (2020: 3.49% and 4.45%).

**Carrying Amount:**

Approximates fair value.

#### Liabilities - Leases

**Accounting Policy:**

Accounted for in accordance with AASB 117.



## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 13. Financial Instruments (continued)

\$	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>					
<b>2021</b>					
Cash & Cash Equivalents	3,270,184	—	—	3,270,184	3,270,184
Receivables	192,096	20,049	—	212,145	183,353
<b>Total Financial Assets</b>	<b>3,462,280</b>	<b>20,049</b>	<b>—</b>	<b>3,482,329</b>	<b>3,453,537</b>
<b>Financial Liabilities</b>					
Payables	664,096	—	—	664,096	670,596
Current Borrowings	16,326	—	—	16,326	16,326
Non-Current Borrowings	—	68,682	33,997	102,679	102,679
Leases	27,273	55,023	—	82,296	82,296
<b>Total Financial Liabilities</b>	<b>707,695</b>	<b>123,705</b>	<b>33,997</b>	<b>865,397</b>	<b>871,897</b>
<b>2020</b>					
Cash & Cash Equivalents	2,494,928	—	—	2,494,928	2,494,928
Receivables	411,741	22,175	3,057	436,973	436,973
<b>Total Financial Assets</b>	<b>2,906,669</b>	<b>22,175</b>	<b>3,057</b>	<b>2,931,901</b>	<b>2,931,901</b>
<b>Financial Liabilities</b>					
Payables	513,786	—	—	513,786	513,786
Current Borrowings	15,724	—	—	15,724	15,724
Non-Current Borrowings	—	69,156	49,850	119,006	119,006
Leases	29,119	88,378	—	117,497	117,497
<b>Total Financial Liabilities</b>	<b>558,629</b>	<b>157,534</b>	<b>49,850</b>	<b>766,013</b>	<b>766,013</b>

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

\$	2021		2020	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	3.69%	119,005	3.71%	134,730
		<b>119,005</b>		<b>134,730</b>

**Net Fair Value**

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

## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 13. Financial Instruments (continued)

## Risk Exposures

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

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

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

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

## Note 14. Capital Expenditure and Investment Property Commitments

\$	2021	2020
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## Other Expenditure Commitments

**Other non-capital expenditure commitments in relation to investment properties at the reporting date but not recognised in the financial statements as liabilities:**

Waste Management	1,268,132	—
Audit Services	52,000	—
Employee Remuneration Contracts	553,350	697,500
	<b>1,873,482</b>	<b>697,500</b>

**These expenditures are payable:**

Not later than one year	332,781	155,000
Later than one year and not later than 5 years	1,105,041	542,500
Later than 5 years	435,660	—
	<b>1,873,482</b>	<b>697,500</b>

## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 15. Financial Indicators

\$	Amounts 2021	Indicator 2021	2020	Indicators 2019	2018
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*These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.*

**1. Operating Surplus Ratio**

Operating Surplus	<b>145,374</b>	<b>2.3%</b>	1.7%	(18.2)%	(4.4)%
Total Operating Income	<b>6,221,103</b>				

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

**2. Net Financial Liabilities Ratio**

Net Financial Liabilities	<b>50,047</b>	<b>1%</b>	(10)%	(9)%	(10)%
Total Operating Income	<b>6,221,103</b>				

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

**Adjustments to Ratios**

*In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios show the correct treatment, and resulting distortion in key ratios for each year.*

**Adjusted Operating Surplus Ratio**

Operating Surplus	<b>(20,448)</b>	<b>(0.3)%</b>	0.1%	(11.9)%	(4.0)%
Total Operating Income	<b>6,055,281</b>				

**Adjusted Net Financial Liabilities Ratio**

Net Financial Liabilities	<b>215,869</b>	<b>4%</b>	(9)%	(14)%	(11)%
Total Operating Income	<b>6,055,281</b>				

**3. Asset Renewal Funding Ratio**

Net Asset Renewals	<b>1,224,750</b>	<b>119%</b>	59%	16%	97%
Infrastructure & Asset Management Plan required expenditure	<b>1,026,600</b>				

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

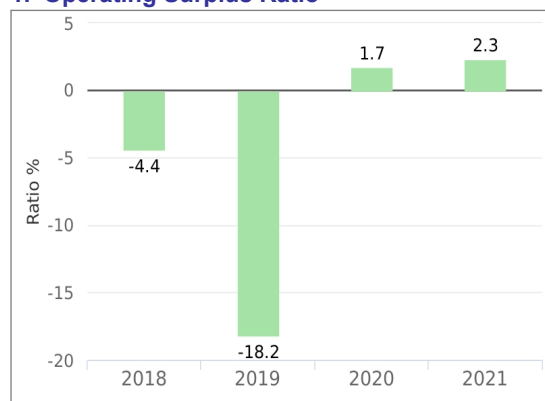
# Notes to the Financial Statements

for the year ended 30 June 2021

## Note 15. Financial Indicators (continued)

### Financial Indicators - Graphs

#### 1. Operating Surplus Ratio



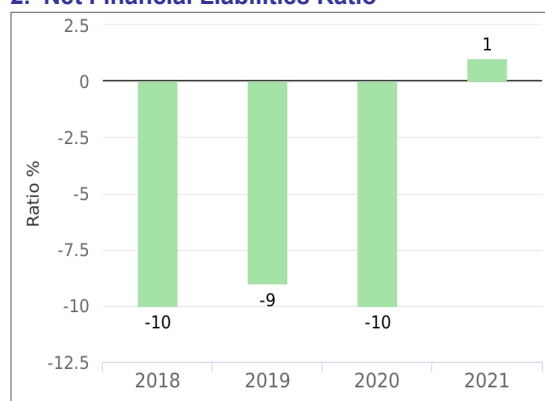
#### Purpose of operating surplus ratio

This indicator is to determine the percentage the operating revenue varies from operating expenditure

#### Commentary on 2020/21 result

2020/21 ratio 2.3%

#### 2. Net Financial Liabilities Ratio



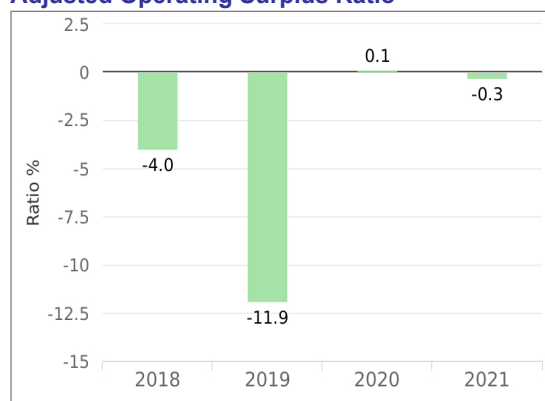
#### Purpose of net financial liabilities ratio

This indicator shows the significance of the net amount owed to others, compared to operating revenue

#### Commentary on 2020/21 result

2020/21 ratio 1%

#### Adjusted Operating Surplus Ratio



#### Purpose of adjusted operating surplus ratio

This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

#### Commentary on 2020/21 result

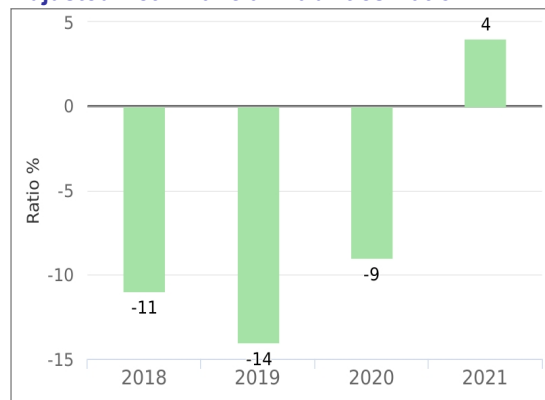
2020/21 ratio (0.3)%

# Notes to the Financial Statements

for the year ended 30 June 2021

## Note 15. Financial Indicators (continued)

### Adjusted Net Financial Liabilities Ratio



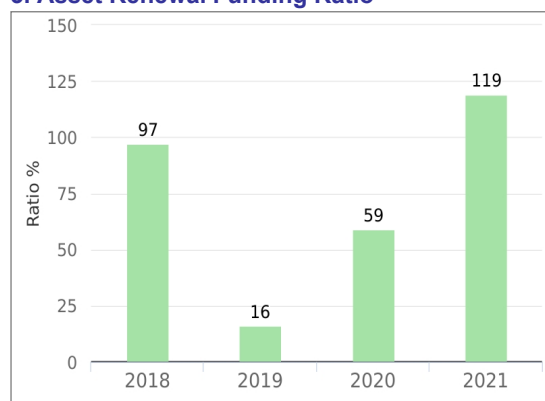
#### Purpose of adjusted net financial liabilities ratio

This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

#### Commentary on 2020/21 result

2020/21 ratio 4%

### 3. Asset Renewal Funding Ratio



#### Purpose of asset renewal funding ratio

This indicator aims to determine if assets are being renewed and replaced in an optimal way

#### Commentary on 2020/21 result

2020/21 ratio 119%

# Notes to the Financial Statements

for the year ended 30 June 2021

## Note 16. Uniform Presentation of Finances

\$	2021	2020
<p>The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
Income	6,221,103	6,208,503
less Expenses	(6,075,729)	(6,101,359)
<b>Operating Surplus / (Deficit)</b>	<b>145,374</b>	<b>107,144</b>
<b>Net Outlays on Existing Assets</b>		
Capital Expenditure on Renewal and Replacement of Existing Assets	(1,270,205)	(591,822)
add back Depreciation, Amortisation and Impairment	1,512,969	1,528,517
add back Proceeds from Sale of Replaced Assets	45,455	—
	<b>288,219</b>	<b>936,695</b>
<b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(1,661,398)	(844,362)
add back Amounts Received Specifically for New and Upgraded Assets	742,455	—
	<b>(918,943)</b>	<b>(844,362)</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>(485,350)</b>	<b>199,477</b>

## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 17. Leases

## (i) Council as a lessee

## Terms and conditions of leases

## Right of use assets

Council has a Shared Use Agreement (Lease) for part of the Quorn Railway Station for the purpose of operating a Visitor information Centre in conjunction with the Souvenir Shop to support the local tourism industry. The lease commenced in July 2014 for a period of 10 years with a right to renew for a further 10 years. At the time of entering into the lease it was determined to be unlikely that the lease extension of 10 years would be taken up by Council.

Set out below are the carrying amounts of right-of-use assets recognised within Infrastructure, Property, Plant and Equipment and the movements during the period:

## (a) Right of use assets

\$	Buildings	Total
<b>2021</b>		
Adoption of AASB 16 at 1 July 2019	140,874	140,874
Depreciation charge	(58,578)	(58,578)
<b>Balance at 30 June</b>	<b>82,296</b>	<b>82,296</b>
<b>2020</b>		
Adoption of AASB 16 at 1 July 2019	140,874	140,874
Depreciation charge	(29,289)	(29,289)
<b>Balance at 30 June</b>	<b>111,585</b>	<b>111,585</b>

## (b) Lease liabilities

Set out below are the carrying amounts of lease liabilities (included under interest-bearing loans and borrowings) and the movements during the period:

\$	2021	2020
Balance at 1 July	111,924	140,874
Accretion of interest	645	810
Payments	(30,273)	(30,099)
<b>Balance at 30 June</b>	<b>82,296</b>	<b>111,585</b>
<b>Classified as:</b>		
Current	27,273	23,207
Non Current	55,023	88,378

The maturity analysis of lease liabilities is included in Note 13.

The Group had total cash outflows for leases of \$29,760.

The following are the amounts recognised in profit or loss:

Depreciation expense of Right-of-Use Assets	29,289	29,289
Interest expense on lease liabilities	645	810
<b>Total amount recognised in profit or loss</b>	<b>29,934</b>	<b>30,099</b>



## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 18. Superannuation

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

#### Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2020/21; 9.50% in 2019/20). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

#### Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2019/20) of "superannuation" salary.

In addition, Council makes a separate contribution of 3% of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.34(a), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2020. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

#### Contributions to Other Superannuation Schemes

Council also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Council.

### Note 19. Interests in Other Entities

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Council has no interest in any Equity Accounted Businesses such as Joint Ventures, Associates & Joint Operations.

### Note 20. Non-Current Assets Held for Sale & Discontinued Operations

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Council does not have any Non-Current Assets Held for Sale or any Discontinued Operations.

## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 21. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

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

#### 1. LAND UNDER ROADS

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

At reporting date, Council controlled 1,262 km of road reserves of average width 8 metres.

#### 2. POTENTIAL INSURANCE LOSSES

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

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

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

#### 3. BANK GUARANTEES

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to \$25,232 (2019: \$30,193) at reporting date.

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

### Note 22. Events after the Balance Sheet Date

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Events that occur after the reporting date of 30 June 2021, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 23. Related Party Transactions

## Key Management Personnel

## Transactions with Key Management Personnel

Paragraph 17 of AASB 124 requires Council to disclose all forms of Key Management Personnel compensation that is paid, payable or provided by the council (or on its behalf) in exchange for services rendered. The following table details the number of individual benefits provided by Council to Key Management Personnel and their collective values.

\$	2021	2020
<b>The compensation paid to Key Management Personnel comprises:</b>		
Short-Term Employee Benefits	520,255	476,800
Post-Employment Benefits	36,147	30,975
Long-Term Benefits	14,450	3,849
Termination Benefits	–	35,000
<b>Total</b>	<b>570,852</b>	<b>546,624</b>

Amounts paid as direct reimbursement of expenses incurred on behalf of Council have not been included above.

Of these amounts, \$535,221 has been paid, \$21,181 is payable by Council and \$14,450 has been provided for as at the reporting date. The amounts detailed as "payable" and "provided for" relate entirely to accrued Employee Leave Entitlements as at the reporting date, and are total amounts and not the net movement for the reporting period.

## Key Management Personnel - Receipts From

Other than amounts paid as ratepayers or residents (e.g. rates, swimming pool entry fees, etc.), Council received no amounts (in total) from Key Management Personnel:

## Parties Related to Key Management Personnel

Paragraph 18 of AASB 124 requires that if Council has had related party transactions during the reporting period, that Council shall disclose the nature of the related party relationship, together with information about those transactions including outstanding balances, commitments and provisions and / or expenses during the reporting period relating to bad or doubtful debts.

Key Management Personnel or close family members lodged a total of four (4) planning and building application during the reporting period. In accordance with the Local Government Act 1999, these persons declared conflicts of interest and took no part in the assessment or approval processes for these applications.

One (1) Key Management Personnel Chairs the Quorn Men's Shed Association. During the reporting period, Council provided support (materials and catering provisions) to the value of \$1,796. The organisation has lease agreement(s) with Council to use Council land. No fees or rentals are charged for this.

Two (2) Key Management Personnel sit on the Barndioota Consultative Committee established by the Australian Government's Department of Industry, Innovation and Science. Council received six grants under the Department's National Radioactive Waste Management Facility Community Benefit Programme during the reporting period. During the period an amount of \$419,357 was paid to Council as the initial grant instalments, of which \$360,658 has been recognised as unspent at 30 June 2021.

One (1) Key Management Personnel is on the Board of the Hawker Community Sports Centre Inc. Council provided the organisation with discretionary rate rebates of \$5,220 during the reporting period. No amounts are outstanding at 30 June 2021. The organisation has lease agreement(s) with Council to use Council land. No fees or rentals are charged for this. During the reporting period, Council received \$2,658 from the organisation for cleaning, electricity and freight reimbursements. As at 30 June 2021, an amount of \$274 remained payable to Council by the organisation. Council provided in-kind works to the organisation during the reporting period.

One (1) Key Management Personnel and a close member of the person's family are involved in a business from which Council made purchases totalling \$9,734 during the reporting period. At 30 June 2021, a balance of \$34 remained payable by Council. Council also sells product of another business operated by this close family member on a commission basis. Sales totalled \$1,620 and commissions of \$162 were received during the reporting period.

## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 23. Related Party Transactions (continued)

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One (1) Key Management Personnel were members of the Board of Regional Development Australia Far North. During the reporting period, Council made payments of \$22,528 to the organisation. As at 30 June 2021, no amounts were outstanding.

One (1) Key Management Personnel is on the Board of Wirreanda Cottage. During the reporting period, Council provided the organisation with a \$6,759 discretionary rate rebate. As at 30 June 2021, no amounts were outstanding.

A business operated by a close family member of one (1) Key Management Personnel hired equipment from Council during the reporting period. Hire income from this business totalled \$570 during the reporting period, all of which was outstanding as at 30 June 2021.

## Notes to the Financial Statements

for the year ended 30 June 2021

## Note 24. Financial Commentary &amp; Review

## Key Financial Figures of Council over the past 5 years

\$	2021	2020	2019	2018	2017
<b>Financial Performance Figures</b>					
<b>Inflows:</b>					
Rates	2,361,646	2,378,502	2,329,553	2,222,028	2,150,716
Statutory Charges	66,529	34,890	31,119	49,170	40,791
User Charges	82,175	76,955	107,185	99,888	79,403
Grants, Subsidies & Contributions	3,177,971	3,161,745	1,887,076	2,340,897	937,356
Investment Income	19,698	40,755	85,174	82,362	97,668
Total Income from Continuing Operations	6,221,103	6,208,503	4,984,925	5,334,673	4,851,402
Sale Proceeds from I,PP&E	787,910	—	486,378	1,581,024	679,890
New Loan Borrowings & Advances	—	—	120,000	—	—
<b>Outflows:</b>					
Employee Costs	1,773,907	1,334,630	1,472,881	1,520,048	1,665,349
Materials, Contracts & Other Expenses	2,783,349	3,220,831	2,841,607	2,452,630	2,479,601
Finance Costs	5,504	17,381	65,510	72,107	83,455
Total Expenses from Continuing Operations	6,075,729	6,101,359	5,891,058	5,568,526	5,731,550
Total Cash purchases of I,PP&E	(2,931,603)	(1,436,184)	(1,313,885)	(2,399,427)	(755,168)
Total Loan Repayments (incl. Finance Leases)	(29,288)	(899,116)	(219,221)	(203,782)	(195,966)
Operating Surplus/(Deficit) (excl. Capital Income)	145,374	107,144	(906,133)	(233,853)	(880,145)
<b>Financial Position Figures</b>					
Current Assets	3,941,135	3,529,271	4,306,650	4,233,753	5,162,601
Current Liabilities	3,635,274	2,422,088	3,344,290	2,296,009	2,778,059
Net Current Assets	305,861	1,107,183	962,360	1,937,743	2,384,542
Cash & Investments	3,270,184	2,494,928	3,327,155	3,259,832	4,246,593
Total Borrowings Outstanding (Loans, Advances & Finance Leases)	201,301	252,227	1,004,086	1,103,306	1,307,088
Total Value of I,PP&E (excl. Land & Land Imp'ments)	84,489,057	82,083,039	80,804,871	79,516,006	78,011,999
Total Accumulated Depreciation	30,706,814	29,257,012	27,728,495	26,388,413	25,146,413
Indicative Remaining Useful Life (as a % of GBV)	64%	64%	66%	67%	68%

Source: Published audited financial statements of Council (current year &amp; prior years)

## Notes to the Financial Statements

for the year ended 30 June 2021

### Note 25. Council information and contact details

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**Principal Place of Business:**

1 Seventh Street  
QUORN SA 5433

#### Contact details

**Mailing Address:**

PO Box 43  
QUORN SA 5433

**Opening Hours:**

Monday to Friday - 9:00am to 5:00pm  
Saturday & Sunday - Closed  
Public Holidays - Closed

**Telephone:** 08 8620 0500

**Internet:** [www.frc.sa.gov.au](http://www.frc.sa.gov.au)

**Email:** [council@frc.sa.gov.au](mailto:council@frc.sa.gov.au)

#### Officers

**Chief Executive Officer**

Eric Brown

**Auditor**

Ian G McDonald FCA  
PO Box 75  
HENLEY BEACH SA 5022

#### Elected members

**Mayor**

Greg Flint

**Councillors**

Cr Ken Anderson  
Cr Greg Flint  
Cr Julian Hipwell  
Cr Annie Reubenicht  
Cr Patsy Reynolds  
Cr Andrew Smith  
Cr Steve Taylor  
Cr Kevin Woolford

#### Other information

**ABN:** 43 952 255 151

## The Flinders Ranges Council Independent Auditor's Report

We have audited the attached financial statements, being a general purpose financial report, of the Flinders Ranges Council (Council) for the year ended 30 June 2021.

### Opinion

In our opinion, the financial statements of the Council are properly drawn up:

- a) to present fairly the financial position of the Council as at the 30 June 2021 and the results of its operations for the period then ended, and;
- b) according to Australian Accounting Standards.

### Basis for Opinion

For the audit of the Council we have maintained our independence in accordance with the relevant ethical requirements of APES 110 Section 290. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other Information – Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report is prepared to assist the council to meet the requirements of the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the members.

### Responsibilities of Management for the Financial Report

The Board of Management is responsible for the preparation of the financial report in accordance with the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011 and for such internal control as management determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

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

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the schedule 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 judgment, including the assessment of the risks of material misstatement in the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation 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 association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial report.

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



Ian G McDonald FCA  
Registered Company Auditor 16458

Signed at Grange this 28 May 2022



## Independent Assurance Report on the Internal Controls of the Flinders Ranges Council

We have audited the compliance of the Flinders Ranges Council (Council) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2020 to 30 June 2021 have been conducted properly and in accordance with law.

### Opinion

In our opinion, the Council has complied, in all material respects, with *Section 125* of the *Local Government Act 1999* in relation to Internal Controls established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2020 to 30 June 2021.

### Basis for Opinion

For the audit of the Council we have maintained our independence in accordance with the relevant ethical requirements of APES 110 Section 290. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Limitation on Use

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

### Inherent Limitations

Due to the inherent limitations of any compliance procedure, it is possible that fraud, error or non-compliance may occur and not be detected. A reasonable assurance engagement is not designed to detect all instances of non-compliance with *Section 125* of the *Local Government Act 1999* in relation to the Internal Controls specified above, as the engagement is not performed continuously throughout the period and the procedures performed in respect of compliance with *Section 125* of the *Local Government Act 1999* in relation to the Internal Controls specified above are undertaken on a test basis.

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

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

### Our Responsibility

Our responsibility is to express an opinion on the Council's compliance with *Section 125* of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable *Australian Standards on Assurance Engagements ASAE 3100 Compliance Engagements*, issued by the *Australian Auditing and Assurance Standards Board*, in order to state whether, in all material respects, the Council has complied with *Section 125* of the *Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2020 to 30 June 2021. *ASAE 3100* also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

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



**Ian G McDonald FCA**

Chartered Accountant

Registered Company Auditor 16458

Signed at Grange this 28 May 2022

General Purpose Financial Statements  
for the year ended 30 June 2021

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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 2021, the Council's Auditor, Ian G McDonald FCA, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



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Eric Brown  
Chief Executive Officer



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Richard Perkins  
Presiding Member, Audit Committee

Date: 25 May 2022

## General Purpose Financial Statements

for the year ended 30 June 2021

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### Statement by Auditor

I confirm that, for the audit of the financial statements of The Flinders Ranges Council for the year ended 30 June 2021, 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*.



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Ian G McDonald FCA

**Date: 06 May 2022**

## FLINDERS REGIONAL ASSESSMENT PANEL

# ANNUAL REPORT 2020-2021

The Terms of Reference for the Flinders Regional Assessment Panel ("the Panel") requires that the Panel, through the Public Officer, to 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 2020-2021 Financial Year, there were nil (0) applications referred to the Panel, and the Panel did not meet on any occasion.

As required, 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	0	0	0	0
Mr John Brak	0	0	0	0
Mr David Hutchison	0	0	0	0
Cr Ralph Goehring (DCOC)	0	0	0	0
Cr Grant Chapman (DCOC Proxy)				

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

**Dylan Strong**  
Public Officer



## **2020/2021 ANNUAL REPORT**

**The Legatus Group Charter requires that the AGM receive the Legatus Group's Annual Report which may incorporate reports from committees and any representatives reports from other organisations. T**

**he Legatus Group AGM held on Friday 3 September 2021 adopted the following report.**

The Legatus Group Charter clause 6.3 Annual Report

6.3.1 The Legatus Group must each year, produce an Annual Report summarising the activities, achievements and financial performance of the Legatus Group for the preceding Financial Year.

6.3.2 The Annual Report must incorporate the audited financial statements of the Legatus Group for the relevant Financial Year.

6.3.3 The Annual Report must be provided to the Constituent Councils by 30 September each year.

The Legatus Group is a regional subsidiary of:

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

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 as a regional subsidiary of its member Councils under Part 2 of Schedule 2 of the Local Government Act 1999 by the provisions of Section 25 of the Local Government (Implementation) Act 1999.

In 2016 the Central Local Government Region of South Australia adopted the trading name of Legatus Group to which it is referred. The Legatus Group 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 Legatus Group is a body corporate and is governed by a Board of Management which has the responsibility to manage all activities of the group and ensure that they act in accordance with its Charter.

**Contact Details:** Address: 155 Main North Road CLARE SA 5453 PO Box 419 CLARE SA 5453  
Telephone: 0407819000 Email: [ceo@legatus.sa.gov.au](mailto:ceo@legatus.sa.gov.au) Website: [www.legatus.sa.gov.au](http://www.legatus.sa.gov.au)

**Legatus Group Board of Management:** The Board consists of all principal members (Mayors) of the Constituent Councils which for 2020/2021 were:

Council	Delegate
Adelaide Plains Council	Mayor Mark Wasley
Barunga West Council	Mayor Leonie Kerley
Clare & Gilbert Valleys Council	Mayor Wayne Thomas
Copper Coast Council	Mayor Roslyn Talbot
District Council of Mount Remarkable	Mayor Phillip Heaslip
District Council of Orroroo Carrieton	Mayor Kathie Bowman
District Council of Peterborough	Mayor Ruth Whittle OAM
Light Regional Council	Mayor Bill O'Brien

Northern Areas Council	Mayor Denis Clark - Mayor Ben Browne replaced Mayor Clark from 27 November 2021 Legatus Group meeting.
Port Pirie Regional Council	Mayor Leon Stephens
Regional Council of Goyder	Mayor Peter Matthey OAM
The Barossa Council	Mayor Bim Lange OAM
The Flinders Ranges Council	Mayor Peter Slattery - Mayor Greg Flint replaced Mayor Slattery from 5 March 2021 Legatus Group Meeting.
Wakefield Regional Council	Mayor Rodney Reid
Yorke Peninsula Council	Mayor Darren Braund

#### **Office Bearers for 2020/21**

Chairman	Mayor Peter Matthey OAM
Deputy Chairs	Mayor Bill O'Brien Mayor Rodney Reid
South Australian Regional Organisation of Councils	Mayor Peter Matthey Mayor Bill O'Brien
Chief Executive Officer	Mr Simon Millcock
Auditor	Dean Newberry and Associates

The following meetings of the Board of Management were held during the 2020/21 year:

- 3 July 2020 Special Meeting online
- 14 August 2020 Special Meeting online
- 4 September 2020 Annual General Meeting Quorn
- 4 September 2020 Ordinary General Meeting Quorn
- 27 November 2020 Ordinary General Meeting online
- 5 March 2021 Ordinary General Meeting Ardrossan
- 11 June 2021 Ordinary General Meeting Mallala

There were five advisory committees in 2020/2021 and all agendas and minutes from the Board meetings and Committees are published on the Legatus Group Website. All advisory committee minutes were provided in the agendas to the Legatus Group Ordinary General meetings. The Constituent Councils are provided with the Board Agendas, Minutes, Annual Reports, Business Plan and Budgets and Quarterly Financial Reports.



Committee	Members	Meeting Dates
Audit Committee	<ul style="list-style-type: none"> <li>• Mayor Kathie Bowman (Chair)</li> <li>• Mayor Denis Clark replaced by Mayor Rodney Reid at 3 June 2021 meeting</li> <li>• Mr Peter Ackland</li> <li>• Mr Colin Byles</li> <li>• Mr Ian McDonald</li> </ul>	21 August 2020 13 November 2020 19 February 2021 3 June 2021
Management Group (Council CEOs)	<ul style="list-style-type: none"> <li>• Mr Colin Byles (Northern Areas) (Chair)</li> <li>• Mr James Miller (Adelaide Plains)</li> <li>• Mr Martin McCarthy (Barossa)</li> <li>• Ms Maree Wauchope (Barunga West)</li> <li>• Dr Helen Macdonald (Clare &amp; Gilbert Valleys)</li> <li>• Mr Russell Peate (Copper Coast)</li> <li>• Mr Eric Brown (Flinders Ranges)</li> <li>• Mr David Stevenson (Goyder)</li> <li>• Mr Brian Carr (Light)</li> <li>• Mr Sam Johnson (Mt Remarkable)</li> <li>• Mr Dylan Strong (Orroroo/Carrieton)</li> <li>• Mr Peter McGuinness (Peterborough) replaced by Mr Stephen Rufus</li> <li>• Mr Peter Ackland (Pirie Regional)</li> <li>• Mr Andrew MacDonald (Wakefield)</li> <li>• Mr Andrew Cameron (Yorke Peninsula)</li> </ul>	14 August 2020 17 December 2020 12 February 2021 14 May 2021
Road & Transport Infrastructure Advisory Committee:	<ul style="list-style-type: none"> <li>• Dr Helen Macdonald Chair (CEO Clare &amp; Gilbert Valleys Council)</li> <li>• Lee Wallis (Goyder)</li> <li>• Steve Kaesler (Barossa)</li> <li>• Tom Jones (Adelaide Plains)</li> <li>• Mike Wilde (Department of Planning, Transport and Infrastructure)</li> <li>• Kelly-Anne Saffin (CEO RDA YMN)</li> <li>• Dylan Strong (CEO Orroroo Carrieton)</li> <li>• Michael McCauley (Yorke Peninsula)</li> <li>• Stuart Roberts (Wakefield)</li> <li>• Mike Burger (Flinders Ranges)</li> </ul>	7 August 2020 18 November 2020 12 February 2021 14 May 2021
Community Wastewater Management Advisory Committee	<ul style="list-style-type: none"> <li>• Andrew MacDonald Chair (CEO Wakefield)</li> <li>• Gary Easthope (Clare and Gilbert Valleys)</li> <li>• Adam Broadbent (Light)</li> <li>• Matthew McRae (Copper Coast)</li> <li>• Riaz Uddin (Goyder)</li> <li>• Hayden Battle (Wakefield)</li> </ul>	12 August 2020 10 November 2020 11 February 2021 17 May 2021
Visitor Information Services	<ul style="list-style-type: none"> <li>• Stephen Rufus Chair (CEO Peterborough) from 19 Feb 2021</li> <li>• Paula Jones (Clare Valley Wine Food and Tourism Centre) till 19 Feb 2021</li> <li>• Glen Christie (Port Pirie)</li> <li>• Anne Hammond (Yorke Peninsula)</li> <li>• Lynn Spurling (Copper Coast)</li> <li>• Jo Seabrook (The Barossa)</li> <li>• Liz Healy (Light Regional)</li> <li>• Shirley Dearlove (Peterborough Council)</li> <li>• Jeremy Carn (RDA Far North)</li> </ul>	14 August 2020 6 November 2020 19 February 2021 4 June 2021

## **Chairman's Report**

It has been my pleasure to serve as Chairman in 2020/21 and I take this opportunity to report on some highlights of the past year.

We saw the continued disruption and impacts of COVID-19 including the extended need for some meetings to be held on-line. Member councils should be recognised for the support to their communities and I note that the Wakefield Regional Council was awarded the 'Excellence in Local Economic Development' Award for its COVID support program.

The Legatus Group provides a pivotal role to member councils in advocating on both regional and state-wide issues. This has included the continued advocacy on rating equity associated with major energy producers, community wastewater management schemes, regional roads funding and coastal management. I find it extremely frustrating that we have been unable to achieve a satisfactory outcome at this point in time in relation to rating equity.

We provided a leadership role for the South Australian Regional Organisation of Councils (SAROC) via the Waste Management Infrastructure for South Australian Regional Local Government report and the SA Regional Waste Pathways Forum.

Support has been provided to member councils via advocacy through the LGA on the new Planning and Design Code and the Local Government Reform Bill.

The Legatus Group provided support at a state level with the Department of Innovation and Skills re the Creative Industries and to both Mainstreet SA and Parks and Leisure Australia SA/NT to hold their conferences in our region.

At a more regional level the report on reconciliation and work on cultural awareness has been of great support to member councils. The commitment by the Legatus Group on issues such as wellbeing and volunteering have seen several projects and reports progress as we continue to advocate for increased inclusiveness, mental health and aligned services. Our advocacy included support for the extension of the two Family and Business Support Mentors through Dept Primary Industries and Regions within our northern councils.

The Legatus Group acknowledged the Australian Governments rollout of the Drought Communities Funding. This included assisting with securing a South Australia Drought Resilience Adoption and Innovation Hub which was led by the University of Adelaide. The Legatus Group is a Local Government project partner and it is pleasing to see that its head office will be established in the region along with one of the nodes.

Works have commenced on several National and State Highways with long overdue work in our region after years of lobbying. The Road and Transport Infrastructure Advisory Committee have been active this year via updates to our Regional Roads Plan and renewed Deficiency Action Plan. There was a robust assessment of this year's Special Local Roads Program funding applications. The 2021 Legatus Group Road and Transport Forum provided the opportunity for member councils to come together and discuss and be more informed on issues around areas such as heavy vehicle access.

The Legatus Group are seeking to increase the level of productivity, safety and community connectivity through increased funding for local significant roads. This requires fairer funding models to address the regions local roads infrastructure deficiencies and the release this year of our video seeking increased support was part of the broader Local Govt Association approaches to the

Australian Government. The initial work undertaken on the socio-economic impacts Road Deficiency Report will be expanded in the coming year to assist with developing the required data for continued advocacy.

We continue to encourage and foster closer working relationships with the three Regional Development Australia (RDA) organisations and the Northern and Yorke Landscape Board. This year's Yorke Mid North Forum Water for our Future was a success.

The region has been proactive in supporting the challenges of our changing environment through the management of the Sector Agreement for the Climate Change Adaptation Plan. This included the development of the new Northern and Yorke Climate Change Sector Agreement which now includes the Barossa, Light and Adelaide Plains Councils. The concept plans for a Sustainability Hub were completed through our regional partnership approach.

The Legatus Group managed the Northern and Yorke Coastal Management Action Plan stage 1 implementation on behalf of the Northern and Yorke Landscape Board which resulted in several projects being undertaken across the Yorke Peninsula. The continued support for the Northern and Yorke Coastal Management Action Plan included the coordination of workshops and a grant application through the Northern and Yorke Landscape Board. The Legatus Group have been an active supporter of the SA Coastal Council Alliance.

The Legatus Group have supported and are an active partner in the Northern and Yorke Landscape Board Aboriginal Engagement Committee.

We acknowledge the RDA's who have committed their staff to be members of several Legatus Group Advisory Committee and or Project Reference Groups.

The Legatus Group CEO and staff committed large amounts of time to the development of many Conferences and Forums. I also note with positivity of the CEO and the staff's efforts to support other regional councils through their roles and specifically to the CEO who Chaired the Regional LGA Executive Officers Forum. These collaborations included several forums and workshops which have assisted not only the Legatus Group members but also SAROC, and their input is commended.

The collaboration and establishment of MoUs and partnerships with universities has been strengthened during the past year and provided valuable reports through research and partnerships.

This has allowed 11 cost effective research projects in areas such as tourism (mixed reality and accessibility), asset management (pump monitoring), waste (cost model, use of organic waste, supply chain for circular economy), wastewater (design criteria) and reconciliation. These are providing appropriate identification for advocacy and decision making in areas that are of significance to local government, stakeholders and community.

The Audit and Risk Management Group Committee have ensured that the work plan has assisted us in improving our governance and recommendations around variations to our policies.

There has been valuable feedback gained from the Legatus Group Management Group meetings and information sharing opportunities by and for the CEO group.

The Community Wastewater Management Advisory Committee assisted in gaining a further extension of the Joint CWMS program until June 2022, staging of a successful SA conference and assisting with a reform paper now being developed by the LGA CWMS Committee. Their continued work on issues around training associated with compliance is gaining traction.

The Legatus Group Visitor Information Services Advisory Committee have provided a great support especially around the reopening of tourism in our region. Their workshop on story telling was well attended and they have provided direct input to two projects being progressed through the Yorke Peninsula Councils with regards accessible tourism and the Remarkable South Flinders Ranges Councils Tourism Alliance.

It was noticeable that there was a reduced attendance by the six State Government Members of Parliament, and our Federal Member although the Hon Geoff Brock is an exception and is a regular attendee. I note that we have continued to provide the opportunity for dialogue to all MPs.

In closing I would like to thank everyone who has taken a proactive role in progressing the strategic initiatives of the region. I thank Mayors Bill O'Brien (and in his role on SAROC) and Rodney Reid for your roles as Deputy Chairs.

Feedback tells me that the reports prepared by the Legatus Group CEO and progressed to SAROC and other stakeholders and partners in all tiers of government are well received. The organisations positive approach to strong partnerships and a collaborative approach, with our other regional local government associations, stakeholders and tiers of government continues. These activities are coordinated and managed by our CEO Mr Simon Millcock. I wish to thank him for his committed, dedicated and consistent approach in the development and delivery of the of the goals and directions of the board.

I would like to acknowledge all the Board members and those who have committed time to the Advisory Committees. Your valuable service to the communities and the region continues to provide much needed leadership into the future.

Mayor Peter Matthey OAM

Chairman Legatus Group

### **CEO Report**

Firstly, I would like to acknowledge the support provided to me by the Chair and Deputy Chairs, Board, CEOs, Committees, Regional Partners and the Legatus Group staff in making the past year extremely productive and enjoyable.

This year provided consolidation for the positioning of the Legatus Group and the opportunity to expand and support state-wide, regional and subregional programs and research. This was made possible by reducing the reserves of which \$493,077 from the LGA Regional Capacity Building Allocations was required to be acquitted by 30 June 2021.

We were successful with grant applications and contracts to provide services which have been acquitted or reported on accordingly. There was \$333,151 generated from this income stream plus reimbursements and other income of \$105,679. As such 70% of the Legatus Group's income came from outside its membership fees.

This has helped to place the Legatus Group in a solid financial position which is reflected in the 2021 – 2022 business plan and budget whilst consideration is needed to not raise expectations of increased capacity and or project delivery into the future due to the reliance on grants.

Of special mention during the past year is the partnerships developed with several universities through formal MoU's, collaborative agreements and the use of the APR.Intern program. This not only made the research reports extremely cost effective but provided greater links between universities and local government.

This year saw my attendance and deliver of agendas, minutes and reports to nearly 40 Legatus Group Board / Committee, Yorke Mid North Alliance and SAROC meetings whilst managing the delivery of several regional forums, workshops and webinars. There was considerable time spent with the development and management of reference groups for nearly all projects.

Due to the employment of 3 extra Project Officers, there was increased HR requirements whilst their employment allowed an increase in strategic development which included my time with the review of the Legatus Group Strategic Plan.

Other administration responsibilities included for part of the year as Chair of the Regional LGA Executive Officers, Secretariat to the Murray Darling Association Region 8 and a member of LGA Functional Support Groups associated with COVID-19 reference groups.

Plus, I am a member of the Yorke Mid North Alliance and the Northern and Yorke Landscape Board Aboriginal Engagement Committee. My time was also provided to the Local Government Information Technology SA Awards, Volunteering Strategy for SA and the SA Creative Industries Think Tank.

There was an increased level of conference, forums, workshops and webinars which included (1) Sustainable Regions through Parks, Recreation, Sport and the Environment (2) Legatus Group CWMS Risk Assessment Workshops (3) Heavy Vehicle Access (4) Coastal Management Strategic Planning (5) SA/NT Parks and Leisure Regional Conference (6) SA CWMS Conference (7) YMN Alliance Forum (8) Legatus Group Visitor Information Services Forum (9) SA Regional Creative Industries Conference (10) Regional Women's Networking Event (11) Legatus Group Roads Forum (12) Cultural Awareness Training and (13) SAROC Regional Waste Pathways Forum. These provided valuable opportunities for increased knowledge for both Elected Members and Operational Staff for member councils.

There was the commencement of projects associated with water and waste via:

1. Sub-regional projects for Smart Irrigation and Storm Water Harvesting which focus on urban areas. This has shown strong interest in the role Local Government can have with regional partners and the inaugural SA Drought Innovation and Adoption Hub of which the Legatus Group is a member.
2. The Legatus Group were commissioned by the SA Regional Organisation of Councils (SAROC) and secured funding from Green Industries SA to progress regional waste management for Local Government.

The Community Wastewater Management Schemes work continued to provide valuable support across regional SA. This including a series of workshops and a discussion paper which assisted the LGA CWMS Committee in looking to develop a reform paper. The LGA have again advised of the value of this work by supporting an extension of funding until June 2022.

A focus on Community Development via the Brighter Futures and Volunteering had mixed results with the Brighter Futures program which was intended for roll-out in the Flinders Ranges Council and District Council of Orroroo Carrieton unable to proceed due to COVID-19 and Council staffing constraints resulting from the rollout of Drought Communities Fund projects. Discussions have been

held to revamp this project. The Youth Volunteering project resulted in a series of videos produced that feature reasons why youth are volunteering and some training was provided to young people around wellbeing.

The Wellbeing Gap Analysis report associated with the 7 Northern Councils was just about completed and will provide a valuable document for the future lobbying efforts. Support was provided for the extension of the 2 Family and Business Support Mentors mentioned in the report.

The formation this year of the Remarkable South Flinders Ranges Councils Tourism Alliance and the Yorke Peninsula Tourism Accessibility Working Group and the management of the Northern and Yorke Coastal Management Action Plan are three examples of where the Legatus Group can provide a management role.

The following is a list of 2020/2021 Legatus Group reports which are being used to further progress actions and they can now be found on the Legatus Group Website:

1. Creative Industries in the Legatus Group Region. The research project was completed and a series of projects are now being progressed.
2. Tourism and the use of Mixed Reality. This report was a collaboration between the Legatus Group and Flinders University and looks at the options for Augmented and Virtual Reality Storytelling for the region.
3. Inclusive and Accessible Tourism Experiences Yorke Peninsula. This report provides a critical analysis of the literature and identifies Opportunities and Gaps in the Yorke Peninsula as a destination of choice for people with a disability.
4. Reconciliation Action Planning Northern and Yorke Region. Following input from the reference group and a cultural review the report by the Adelaide University was completed in October 2020.
5. Waste Management Infrastructure for South Australian Regional Local Government & Regional SA Waste and Resource Recovery Background Report by Rawtec. These 2 reports will assist with future actions regarding Waste Management for Regional Local Governments in SA and for the development of the Legatus Group Waste Management Action Plan.
6. Making and Using Organic Compost report. This builds on a previous study of biosolids and septage waste within Legatus Group councils which found that there was insufficient volume of this material to establish a composting plant.
7. Evaluation of expansion options for existing CWMS in SA. This report was instigated due to many CWMS having reached or are approaching their treatment capacity due to population growth, climate change impact and growing demand for recycled water.
8. Socio-Economic Impacts of Road Deficiency Report. This report assesses (qualitatively and quantitatively, where possible) the economic, social and environmental impacts/ costs from not being able to upgrade major roads to a fit for purpose standard due to insufficient funding. This can be used to support advocacy efforts of the Legatus Group and its member Councils for securing required funding.
9. PROJECT 155 Mid North Sustainability Hub Concept Plan. This involved the development of a concept plan and was the next stage of progress towards a Regional Sustainability Hub.

10. Future Drought Fund report. This looked at the opportunities for the Northern and Yorke Region.

There was also a series of webinars undertaken which have been recorded and produced and they can be found on the Legatus Group website.

Greater use of social media was undertaken with the use of a Legatus Group Facebook and LinkedIn pages. These included the release of videos re Youth Volunteering, Roads Equity and Youth into Music and a SA Regional Creative Industries Showreel.

Observation: This year has seen an increase in sub-regional support via an increasing number of collaborations occurring between councils that have been supported by the Legatus Group. Support to councils has been a focus and it was pleasing to see the value of having some extra resources (people and cash) being utilised during this year. The continued collaborations with the Northern and Yorke Landscape Board and RDA Yorke Mid North add value to all 3 organisations and this year has seen increased involvement with RDA Barossa Light Gawler Adelaide Plains.

During the year there was a review of the Legatus Group Strategic Plan and an external review of my performance. There were several synergies between both including the need to have a greater strategic focus with clearer and more relevant goals and objectives. Support was identified for bringing forward potential projects and responsiveness to member Council proposals with the promotion of subregional and focus groups as good examples of joint shared initiatives.

I would like to sincerely thank the support I received from Paul Chapman, Bridget Johns, Moira Coffey, Sarah Cheesmur and Sean Cheriton. Working as a team in isolation across a myriad of topics had its challenges but the resulting work from all was of a professional standard that reflected well for the Legatus Group.

Simon Millcock

CEO Legatus Group

**The Legatus Group Audit and Risk Committee** summary of activities undertaken, and recommendations made during 2020-2021. The committee met on 4 occasions with the following attendance.

Date	No of Members Attending
21 August 2020	5
13 November 2020	5
19 February 2021	4
3 June 2021	4

Committee Member	No of Meetings Attended
Chairman Mayor Kathie Bowman	4

Mayor Denis Clark till 19 February 2021	3
Mayor Rodney Reid from 3 June 2021	1
Peter Ackland	3
Colin Byles	3
Ian McDonald	4

The following table sets out the principal issues addressed by the Committee for 2020-2021 year.

Principal Issues Examined	Recommendations to Board
Financial Report	No issues, unqualified audit, adopted for the 19/20 financial year.
Review of budget against actuals	Noted no issues and supported the allocation of the expenditure identified of carry over reserves and accumulated surplus for business plan and budgets.
Review of work plan, internal controls	<ol style="list-style-type: none"> <li>1. Work planned maintained and adoption of recommendations by Auditor for increased internal controls – recommended for the Legatus Group consider adopting: <ol style="list-style-type: none"> <li>a. Budget Framework Policy</li> <li>b. Code of Conduct for Employees</li> </ol> Draft policies developed. </li> <li>2. Recommended an external review of CEOs performance which was undertaken.</li> <li>3. Recommended that Legatus Group Audit and Risk Management Committee be provided access via the read only format to the financial transaction reports of the Legatus Group. Approved by the board.</li> <li>4. Assisted with and provided recommendations re the provision of Financial Management Services.</li> </ol>
Charter	Recommended the Legatus Group adopt the variation to item 5.1 of the Legatus Group Charter as set out in item 3.2 of the Legatus Group Audit and Risk Management Committee meeting held on 22 May 2020 and they authorise the Legatus Group CEO to comply with the Local Government Act requirements to secure the variation to the charter. Completed.



Business, Budget and Strategic Plan	<ol style="list-style-type: none"> <li>1. Noted the development of the 2020-2021 business plan and budget.</li> <li>2. Recommended the review of the Legatus Group Strategic Plan and provided input to the review.</li> </ol>
Membership	Recommendations to Board re membership of Audit Committee
Equity / reserves	Recommendations to Board on levels to be held

Mayor Kathy Bowman

Chairman Legatus Group Audit and Risk Management Committee