

ANNUAL REPORT 2021 - 2022



The Flinders
Ranges Council



QUORN, SA
2022 FINALIST
Australia's Tiny
Tourism Town Awards



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.

CONTENTS

COUNCIL PROFILE

Basic Statistics	4
Local Industries	6
Major Tourist Attractions	7
Historic Sites	7

OUR COUNCIL

Elector Representation Quota.....	8
Elected Members	9
Elected Members Allowance.....	10
Training and Development Opportunities for Elected Members	10
Interstate Travel Undertaking	10
Receiving of Gifts.....	11
Senior Executive Officer Allowances and Bonuses	11
Human Resources	11
Senior Executive	12
Council Organisation Structure	12
Strategic Management Plan (Community Plan)	13
Internal Review of Council Decisions	15
Community Land Management Plan	16
Local Nuisance and Litter Control	16
Use of Confidentiality Provisions	16
Other Information Requests / Freedom of Information	17
Application of National Competition Policy to Local Government	17
Public Participation	18
Access to Council Documents	18
Public Consultation	19

BUDGET AND FINANCIAL REPORTS

Legal Costs Incurred	20
Credit Card Expenditure	20
Auditors Remuneration	20
Annual Business Plan	20
Procurement – Competitive Tender and Local Purchasing	21
Long Term Financial Plan	21

REPORTS

Mayors Report	22
Chief Executive Officer	25
Director of Works	28
Development Officer	30
Environmental Health Officer	32

STAFF	32
-------------	----

OTHER

Registers	34
Distribution of Information	34
2022 Australia Day Awards	34
Council Committees	35
Council Delegates	35
Regional Subsidiaries	36

POLICIES	36
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APPENDICES

APPENDIX 1 THE FLINDERS RANGES COUNCIL FINANCIAL STATEMENTS 2021 - 2022

APPENDIX 2 FLINDERS REGIONAL DEVELOPMENT ASSESSMENT PANEL ANNUAL
REPORT 2021 - 2022

APPENDIX 3 LEGATUS GROUP (FORMERLY CENTRAL LOCAL GOVERNMENT REGION)
ANNUAL REPORT 2021 - 2022

COUNCIL PROFILE

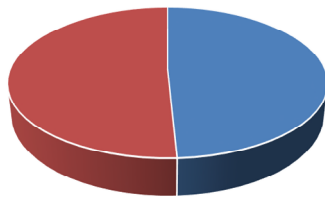


Basic Statistics

Area	4,128 square kilometres
Sealed Roads	41 kilometres
Unsealed Roads	1,225 kilometres
Number of Rateable Properties	1,621
Total Revenue (including Rates)	\$9.9m
Rate Revenue (including CWMS & Garbage)	\$2.5m
Total Expenditure	\$5.6m
Total Capital Expenditure	\$3.4m

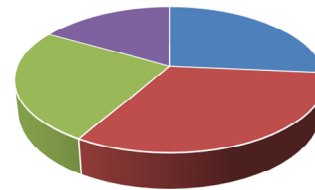
POPULATION 1,646

Sex



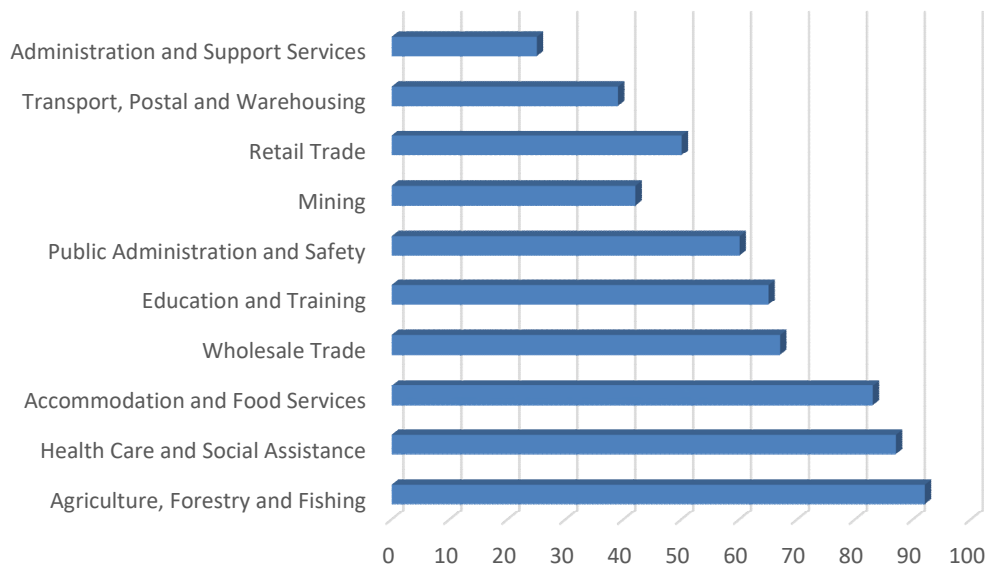
■ Males ■ Females

Age Breakdown

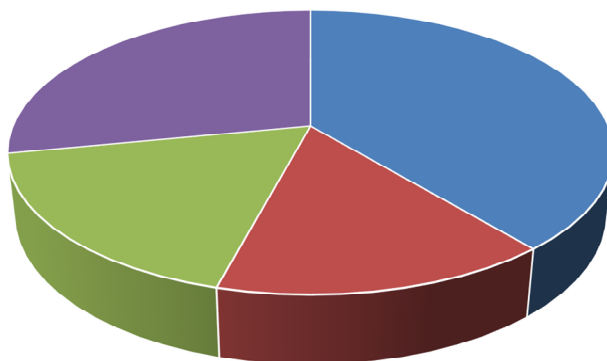


■ Age 0-19 ■ Age 20 - 44 ■ Age 45 - 74 ■ Age 75+

Top 10 Occupations

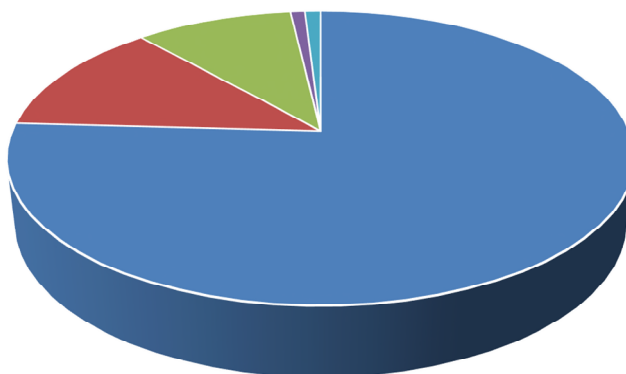


Highest Level of School Education



■ Year 9 ■ Year 10 ■ Year 11 ■ Year 12

Total Median Weekly Income



■ Up to \$1249 ■ From \$1250 - \$1749 ■ From \$1750 - \$2999
■ From \$3000 - \$3499 ■ Above \$3500

Local Industries



Tourism



Pastoral and Mixed Farming



Retail / Small Business



Light Industry



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
- Quorn Native Flora Reserve
- Buckaringa Lookout
- Pithi Kawi–Quorn Bush Tucker Trail
- Mookra Tower Lookout
- Jarvis Hill Lookout
- Quorn Silo Light Show
- Dutchmans Stern
- Devils Peak
- Quandong Festival
- Powell Gardens
- Heritage Walks



Historic Sites



- Gordon
- Itali-Itali
- Pichi Richi Pass
- Probys Grave
- Simmonston
- Kanyaka Station Ruins
- Saltia
- Wilson
- Willochra
- Death Rock

OUR COUNCIL

The Council consists of a Mayor (elected at large) and eight (8) 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 with the next one scheduled for November 2021. Council has one (1) vacancy as of 30 June 2022.

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 Foresters Hall, Cradock Road, Hawker, in March, June, September and December.

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

Elector Representation Quota

Number of Electors (as at 28 February 2022) 1,189

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


Council	Elected Members	Electors	Wards	Rep. Quota
Cleve	7	1,284	0	183
Elliston	8	740	0	92
Flinders Ranges	9	1,189	0	132
Franklin Harbour	6	924	0	154
Karoonda-East Murray	7	735	0	105
Kimba	7	810	0	115
Orroroo Carrieton	6	691	0	115
Robe	7	1,419	0	202
Streaky Bay	8	1,656	2	207
Wudinna	7	823	0	117
Average excluding FRC	7	1,021	0	142

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

Council	Elected Members	Electors	Wards	Rep. Quota
Mount Remarkable	7	2,196	2	313
Peterborough	9	1,236	0	137
Northern Areas	9	3,509	4	389

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

Council	Elected Members	Electors	Wards	Rep. Quota
Port Augusta	10	9,513	0	951

	GOVERNANCE ANNUAL REPORT	Version Number Issued Last Review Next Review GDS	10 October 2009 November 2019 November 2020 18.68.1.1
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Council conducted a review of its representation quota in 2020-2021 pursuant to Section 12(4) of the *Local Government Act 1999*.

Councillors voted to retain their either (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 2 December 2021.

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 November 2022.


Mayor	Greg Flint
Deputy Mayor	Ken Anderson
Councillors	Julian Hipwell Patricia Reynolds Andrew Smith (passed away 15 May 2022) Steven Taylor Kevin Woolford

Due to Council carrying two (2) vacancies following the resignation of Councillor Reubenicht on 2 June 2021, and the passing of Councillor Smith, a supplementary election was held in July/August 2021 with the following being nominated to Council:

Ian Carpenter
Ashley Parkinson

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 Greg Flint	12	2	2		5			2	2			11	
Cr Ken Anderson	12	2		3				2	2			10	
Cr Julian Hipwell	12	1			5	0			2				
Cr Patsy Reynolds	12	2	2					2					1
Cr Andrew Smith (approved leave and passed away May 2022)	5	1					0			0		6	
Cr Steven Taylor	10	1					1		2				
Cr Kevin Woolford	9	1			5					1	0		
Cr Ian Carpenter (commenced October 2021)	9	1										7	
Cr Ashley Parkinson (commenced October 2021)	8	1										4	
Total number of meetings	12	2	2	3	5	0	1	2	2	1	0	11	1

	<p style="text-align: center;">GOVERNANCE</p> <p style="text-align: center;">ANNUAL REPORT</p>	<p>Version Number Issued Last Review Next Review GDS</p>	<p>10 October 2009 November 2019 November 2020 18.68.1.1</p>
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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 2022

➤ Mayor	\$27,932.00
➤ Deputy Mayor	\$ 8,728.75
➤ Elected Member - Quorn	\$ 6,983.00
➤ Elected Member - Hawker	\$ 6,983.00

Hawker based Elected Members (other than the Principal member) receive an additional \$752.00 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.

In addition, Kellady Jones Lawyers often provide training preceding Councils Ordinary Meetings, as needed.

Interstate Travel Undertakings

Under *Local Government (General) Regulations 2013* Regulation 35(2), (3) and (4), Council is required to provide a summary of the details of any interstate travel undertaken by members or employees of the Council.

In the 2021/22 financial year, no interstate travel was undertaken by any member or employee of Council.

Receiving of Gifts

Regulation 35(2) of the *Local Government (General) Regulations 2013 (mandatory)* require Council to provide details of any gifts above the value of \$50 provided to members or employees of Council during the prescribed period.

No gifts above the value of \$50 were reportedly received by members or employees of Council during the 2021/22 financial year.

Senior Executive Officer Allowances and Bonuses

As per the *Local Government Act 1999* Schedule 4, clause 1, Council is required to provide information of senior executive officer allowances and benefits. This information for the 2021/22 financial year is provided in the following table:

Executive Team			
Position	Status	Award / Level / Salary	Allowance / Benefit
Chief Executive Officer	5 year contract	\$167,843	Private use of vehicle; mobile phone provided; relocation allowance
Director, Finance and Administration	Full Time	\$120,000	Private use of vehicle; Mobile phone subsidy
Director of Works	Full Time	\$110,000	Private use of vehicle' Mobile phone provided. Study assistance.

Human Resources

The Flinders Ranges Council is an equal opportunity employer.

As at 30 June 2022, The Flinders Ranges Council employed 13.5 FTE males and 8 FTE females. Council currently employs two (2) persons of Aboriginal and/or Torres Island descent.

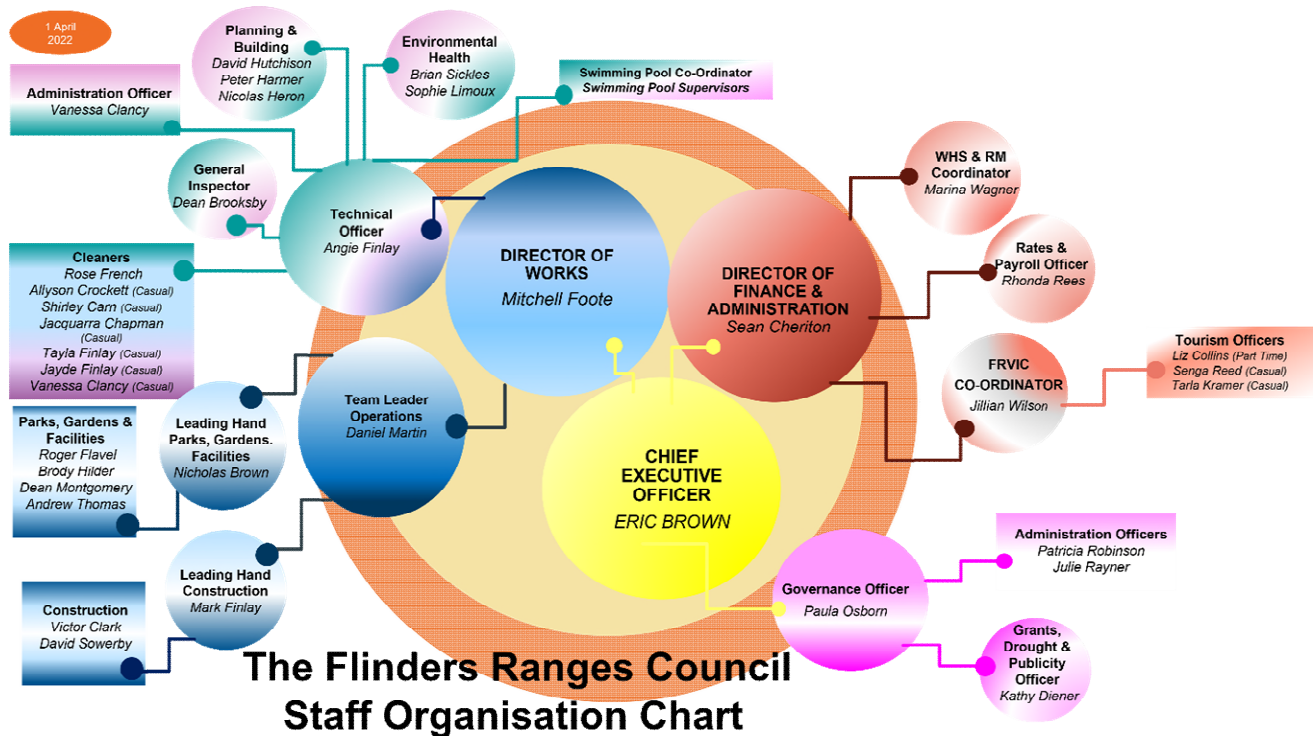
Senior Executive

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 2022



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

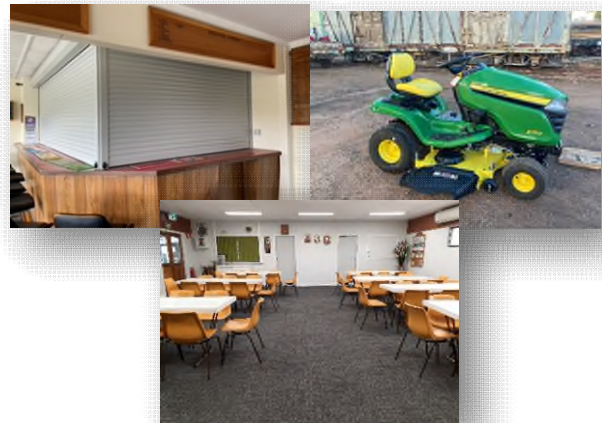
Strategic Management Plan (Community Plan)

Council reviewed and updated the Strategic Management Plan, with the Strategic Plan 2012-2022 being replaced with a new Community Plan 2019-2028. 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.

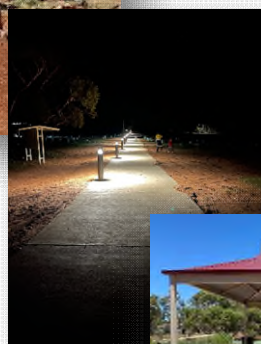
During 2021-2022 Council had achieved in all key areas of performance against the seventeen key objectives outlined in the Council Community Plan 2019-2028. Some examples of these include:

Pillar 1: Demonstrate Leadership and Engage with our Community

- Carried out over 15 community consultation processes in the 2021/22 financial year on a ranges of issues including strategic documents, project and design input and community support for non-private and private business ventures on council land. The community consultation opportunities are advertised on many platforms to ensure that it reaches all members of the community including social media, notice boards, council newsletters, letter drops and local newspapers such as the Quorn Mercury, Hawker Town Crier and Transcontinental.
- Very proactive in answering and addressing any issues, questions or concerns that are raised on social media platform, ensuring accuracy and timeliness is maintained.
- Liaised, corresponded and met with Local, State and Federal Government representatives and Ministers on various issues important to our council area including water quality and telecommunications.
- Prepared and distributed approximately 15 media releases promoting success stories for the Council area.
- Played a pivotal role in assisting in securing future health services for the Quorn district by attending meetings with advisory groups and SA Health representatives and advocating for the service continuation.
- Active member of the Legatus Group.
- Release of the annual Community Grants Scheme which saw \$50,000 invested into local projects and events through community organisations.



Pillar 2: Protect our Environment for Current and Future Generations



- Completion, maintenance and naming of Pithi Kawi – Quorn Bush Tucker Trail.
- Ensured native landscaping was prominent in streetscape development and other project.
- Held at least quarterly Streetscape and Public Arts Committee meetings.
- Approved the development of the Quorn Arts Precinct project.
- Continued to lobby SA Water regarding Quorn water quality with the issues being placed on the high priority list.

Pillar 3: Provide Quality Services and Infrastructure Whilst Demonstrating Fiscal Responsibility in our Decision Making

- Engaged in successful sharing of services with partner Councils.
- Long term infrastructure upgrade and maintenance plan developed.
- Held a variety of successful events including the 40th Pichi Richi Marathon, Anzac Day services, Mayoral Seniors Christmas Dinner and assisted community groups hold events such as markets and pageants.
- Extensive upgrades to the Quorn Community Hall including new roofing, flooring, servery and kitchen.
- Successful in securing grants for various infrastructure projects

Pillar 4: Encourage Economic Development and a Growing Population

- Quorn was successful in being named SA's inaugural Top Tiny Tourism Town for 2022 and will go to the national awards in September 2022. This accolade has created some great promotional opportunities for Quorn on various mediums including social media, television, radio and print.
- Support provided for new businesses and ventures in the region with four (4) new businesses opening up or expanding.
- Mayor is on the Board of Regional Development Australia Far North which support economic development at a local, state and federal level.
- Completion of various projects designed to increase tourism and investment attraction including main street façade facelift, extensive streetscaping, stage 2 and 3 of Pithi Kawi trail, new installations on the Quorn Silo Light Show and many more.

	<p style="text-align: center;">GOVERNANCE</p> <p style="text-align: center;">ANNUAL REPORT</p>	<p>Version Number Issued Last Review Next Review GDS</p>	<p>10 October 2009 November 2019 November 2020 18.68.1.1</p>
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Internal Review of Council Decisions

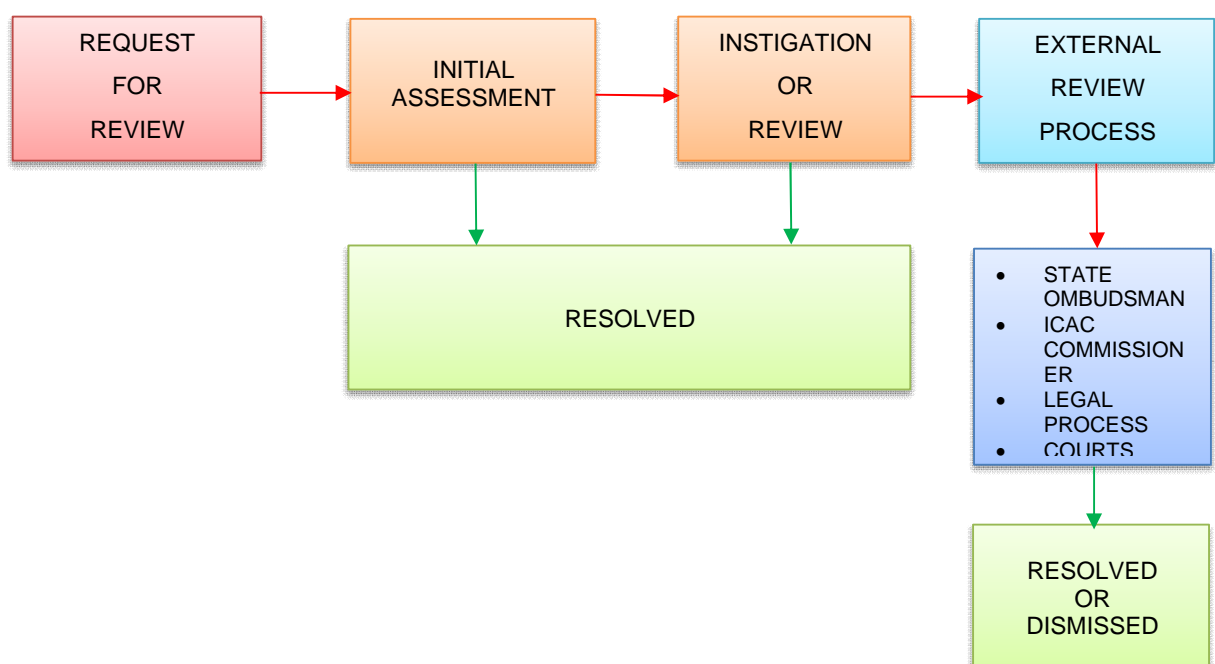
The Flinders Ranges Council is committed to transparent decision-making processes, and to providing access to a fair and objective procedure for the internal review of decisions.

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

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

The Flinders Ranges Council's Internal Review of Council Decisions Policy has been adopted in accordance with Section 270 of the *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 2021-2022 reporting year, Council received no requests for the Internal Review of Council Decisions under Section 270 of the *Local Government Act 1999*.

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.

Aspects of the Community Land Management Plan were reviewed in the 2021-2022 financial year with a full review scheduled for the 2022 – 2023 financial year.

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 2021/2022 reporting year.

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 2021 to 30 June 2022:

Date	Sec 90(2) Purpose	Council Resolution No.	Sec 91(7) Next Review Date	Sec 91(7) Release Date
15 Jul 2021	90(3)(a)	154/2021	15 July 2022	19 Apr 2022
15 Jul 2021	90(3)(a)	157/2021	15 July 2022	19 Apr 2022
17 Aug 2021	90(3)(d)	212/2021	17 Aug 2022	
21 Dec 2021	90(3)(a)	305/2021		
19 Apr 2022	90(3)(a)	85/2022	Feb 2023	
21 Jun 2022	90(3)(b)	141/2022	21 Jun 2023	
28 Jun 2022	90(3)(b)	151/20022	28 Jun 2023	

	<p style="text-align: center;">GOVERNANCE</p> <p style="text-align: center;">ANNUAL REPORT</p>	Version Number Issued Last Review Next Review GDS	10 October 2009 November 2019 November 2020 18.68.1.1
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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 2021-2022 reporting year, Council received nil requests under the *Freedom of Information Act 1991* from a Member of Parliament.

Council currently has three (3) FOI Officers (being the Chief Executive Officer, Supervisor Administration and Tourism and the Technical Officer) as at 30 June 2022.

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 undertook a review of all By-Laws in February 2022 with all reviewed By-Laws available on the Council website. Pursuant to Section 250 of the *Local Government Act 1999*, the suite of By-Laws are due to expire on 1 January 2030.

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Public Participation

Council Meetings are open to the public and residents are invited to attend 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
- 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

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.

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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.

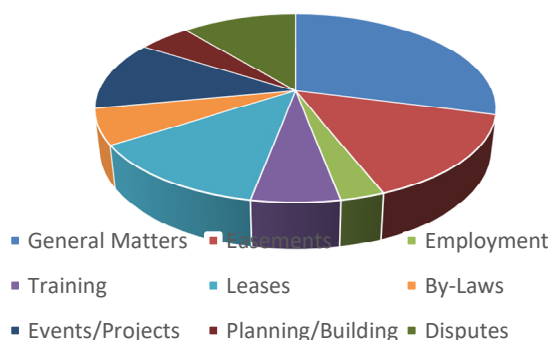
The following steps will be taken by Council to fulfil the requirements of the Public Consultation Policy. Council's management executive, in consultation with Council as deemed necessary, will:

- 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.

BUDGET AND FINANCIAL REPORTS

Legal Costs Incurred

During the 2021/22 financial year The Flinders Ranges Council incurred \$60,103 worth of expenses for the use of lawyers. The breakdown of these costs is as follows:



Credit Card Expenditure

The total expenditure on credit cards for all staff for the 2021/22 year for The Flinders Ranges Council was \$38,882.59.

Auditor's Remuneration

Ian G McDonald FCA was awarded a five (5) year contract for the 2020-2021 – 2025-2026 financial years. The contracted fee is \$14,300 for the 2021-2022 audit.

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

Annual Business Plan

Council has successfully minimised the financial impact of external factors beyond its control in its Annual Business Plan 2021-2022 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 2021-2022 was adopted on 29 June 2021.

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Council has reviewed the 2021-2022 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 Flinders Ranges Council Financial Statements 2021-2022.

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.

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 2022-2042 was adopted on 29 June 2021.

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REPORTS

Mayors Report

INTRODUCTION

As we entered this fiscal year our priorities remained the same, get good water for Quorn, assist in the replacement of Quorn's Doctor and continue to upgrade our community. The upgrading encourages residents to stay and help in attracting others to come and live, work and play here. The added benefit being the attraction of tourists.

But this has been a difficult time for Council as we entered this fiscal year in drought and with our borders closed as result of the COVID-19 virus. The management team was put under pressure as strategies were put in place to protect staff and ensure that Council was able to function should members become isolated as a result of infection. We were also in that enviable position that we had lots of project funding however we had to deliver on our promises and overall our desire was to continue to move forward.

During the year we had a supplementary election with two new Councillors elected and we obtained more project funding. Through it all we saw projects being completed, a successful Pichi Richi Marathon as well as preparation for our inaugural Quandong Festival. We also continued to have a full complement of staff with a concluded enterprise bargaining agreement and good staff morale.

CHRONOLOGY OF EVENTS AND STRATEGIES

July

The extension of the Quorn War Memorial and better access to the Quorn Silo Light Show was negotiated with Pichi Richi Railway Preservation Society. Grants received include (SAALLB) Grassroots Grants: \$4,765 Quorn Native Flora Reserve Upgrade, \$7,598 Bush Tucker Walk (additional plantings), \$7,550 Warren Gorge Revegetation. (Commonwealth) Regional Airports Program Round 2 – 2 grants \$298,600 to resurface Hawker runway and \$231,600 to surface Quorn runway.

August

Although rain has slowed progress, work on our streetscape project and bushfood project is progressing with a new BBQ shelter and lights in place on the bushfood walk track. The granting of the shopfront revitalisation project was commenced. Grants awarded include (FRRR) Tackling Tough Times Together (round 21) \$42,000 for Fringe in the Flinders and (Commonwealth) National Heavy Vehicle Regulator Heavy Vehicle Initiative – (Round 6) a Local and Heavy Vehicle Network Route Assessment.

September

The CEO and I meet with Minister Speirs, the Minister for Environment and Water to continue negotiations for better quality of water for Quorn. I also became a member of the World Heritage sites committee. Streetscape works commence in Hawker. We also had two new Councillors elected, those being Ashley Parkinson and Ian Carpenter. I attend the Quorn Show that went ahead with so many other Country shows including the Adelaide Show being cancelled due to the effects of the COVID-19 virus.

	<p style="text-align: center;">GOVERNANCE</p> <p style="text-align: center;">ANNUAL REPORT</p>	<p>Version Number Issued Last Review Next Review GDS</p>	<p>10 October 2009 November 2019 November 2020 18.68.1.1</p>
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October

Council staff assist the Hawker Community Development Board to move from the CWA building into Foresters Hall. This paved the way for a Chemist Shop to open in Hawker. \$139,000 grant funding was received from the FRRR – Futures Drought Fund to run the inaugural Quandong Festival. \$20,416 grant funding received from (Commonwealth) Indigenous Languages and Arts Program for the creation of story boards depicting Adnyamathanha Dreaming to be erected in Hawker.

November

The Pichi Richi Railway wins gold in the Tourist Attraction category of the SA Tourism Awards. We also had a successful Bronco and Team Penning Event at the Stockyard Arena and the Quorn Pioneering Machinery Park Association erected their work shed in preparation for the construction of their grant funded pavilion. I also attended Remembrance Day at the Cradock Memorial Gardens.

December

Contractors laid the asphalt in Railway Terrace which was a major step forward in our streetscape plan and one that starts to transform the look of Quorn. Consultation starts in regards to Quorn's new town square as well as the new entrance way and refurbishment of Blue Burt Park in Hawker. With the borders opening up and a surge in COVID-19 cases, Council enacts its emergency safety plan so that it can continue to function through lock downs. The Mayors Christmas party for our local "elders" still went ahead and was very successful.

January

With many COVID-19 cases in the area, work has been disrupted and SA Health has moved the elderly patients from Hawker to Quorn Hospital so a lot of time spent negotiating with SA Health officials and ensuring our community that it is only temporary plan. Unfortunately, as with many others, some of our contractors have been affected by the virus however all contracts are still ahead of time. \$100,000 in Grant Funding received from the "Support Regional Aviation Program – Round 6 to go towards the sealing of the Quorn runway.

February

We have received lots of interest in our front entrance designs. Consultation has now closed, and the option with 79% community support was chosen. The paving in Hawker commences and consultation continues for the "Quorn Town Square". The Hawker Swimming Pool Committee donates \$5,537 to help replace the damaged sail area at the Hawker Swimming Pool. Two lots of Grant funding received from the Regional Arts Fund - \$10,000 for additional Content in the Quorn Silo Light Show and \$10,000 towards the marketing campaign for the Quandong Festival.

March

The final design for the new entrance signage for both Hawker and Quorn has been decided through consultation and are ready for tender. Other than for a couple of realignments in Hawker, the new footpaths have been completed and stage two of the new paving footpaths in Quorn has started as well as stage two of Pithi Kawi the Quorn Bush Tucker Trail a planned 3.5 kilometre walking/running/skating path giving safe access for children to school from the North side of Quorn as well as a wheel chair lit path for others. A tender for the communities desludging program was let.

	<p style="text-align: center;">GOVERNANCE</p> <p style="text-align: center;">ANNUAL REPORT</p>	<p>Version Number Issued Last Review Next Review GDS</p>	<p>10 October 2009 November 2019 November 2020 18.68.1.1</p>
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April

Exercise equipment and new water fountains for the Quorn Bush Tucker Trail selected and a new Labour Government is in place. The CEO and I continue to push for the improvement of Quorn's water with the new ministry. I attended and spoke at the Cradock, Hawker and Quorn Anzac Day services.

May - June

An extremely busy time as Council puts together all of its future plans as well as rating policies and get them out for community consultation. Quorn is also named as Top Tiny Tourism Town at the South Australian Tourism Town Awards. This is evidence of how far we have come in the last couple of years in lifting our profile in regard to tourism. We also move forward on a solution to the Northern Passenger Transport Network system. The 26th of June saw the 40th Anniversary Pichi Richi Marathon with a record 400 participants taking part. The day being extra special with Steve Moneghetti OAM as our Ambassador. Preparations made to erect the new Adnyamathanha pictographs in Hawker as well as the new signage for the drive yourself pioneer tourist trail.

CONCLUSION

During the year Council faced many difficulties not the least the COVID-19 epidemic and severe weather events, however, we were successful in completing all of our requirements including many new projects. All of our obligations in regard to grant funding were achieved and we continued to move forward on making The Flinders Ranges Council a preferred place to live, work and play.

Our CEO continued to shine in regards to his management skills with a successful work place agreement negotiated and our staffing levels remaining constant and an obvious high level of staff morale. A good and positive relationship continued between myself and our CEO as we move into the next fiscal year.

Greg Flint
Mayor, The Flinders Ranges Council

	<p style="text-align: center;">GOVERNANCE</p> <p style="text-align: center;">ANNUAL REPORT</p>	<p>Version Number Issued Last Review Next Review GDS</p>	<p>10 October 2009 November 2019 November 2020 18.68.1.1</p>
--	--	--	--


Chief Executive Officer

The 2021-2022 financial year built on the success of the preceding year with many on the ground improvements being delivered across the Council area. Of significant note continues to be the success in sourcing of grant funding for capital works designed to improve the appearance and liveability of our communities. Challenges this year once again included the ongoing effect of COVID-19, extreme weather and a very significant level of capital projects triggered by continued stimulus spending.

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

- The delivery of \$349,000 in works to establish the Quorn Pioneer Machinery Society Machinery Display pavilion and workshop.
- The commitment of over \$200,000 in work to deliver the Flinders Ranges Self-drive loop and heritage trail, a significant undertaking, combining most tourist attractions in the region in one heritage trail, including brochure and signage.
- Co-funding in the order of \$500,000 of façade improvements in Quorn, Hawker and Cradock including painting, structural work, fencing and other restoration works. Over 40 properties benefited from this funding.
- Completion of the Geotourism and Visitor Centre Feasibility Study in Hawker for consideration for future grant funding applications.
- Delivery of stage two (2) of the Quorn Bush Food Walk, including water points and the finalisation of the last segment of the pathway linking back to Railway Terrace with exercise equipment to be installed in 2022/23.
- The completion of over 7,000m² in footpath paving work in Quorn and Hawker in priority areas, including the construction of new cross overs and accessibility points.
- The finalisation of the design and commencement of construction for the new 'Public Square' in Quorn.
- The finalisation of the design and obtaining funding for stage one (1) of the renewal of Blue Burt Park in Hawker for commencement in 2022/23.
- Securing funding to reseal the Hawker airport, construction of an airport terminal for the Quorn Airport and obtaining funding for the sealing of the Quorn Airstrip, a project that has been on Council's wish list for many years.
- The completion of a major upgrade for the Quorn Community Hall, a vital community building in Quorn.
- The successful delivery of 15km of road resheeting works, including responding to significant storm events.
- The completion of the Railway Terrace Footpath and parking upgrade.
- A significant reduction in permanent staff turnover to 4% per annum. Indicating a stable and effective team that can meet the communities' expectations around service delivery.
- Quorn winning the State award for the Top Tiny Tourism Town in South Australia and a finalist in the national award of the same category.
- The purchase of the historic Buckaringa building for restoration in 2022/23.

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.

	GOVERNANCE ANNUAL REPORT	Version Number Issued Last Review Next Review GDS	10 October 2009 November 2019 November 2020 18.68.1.1
--	---	---	---

Council shared the following services with other Councils during 2021-2022:

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 Pirie Regional Council		District Council of Mount Remarkable, The Flinders Ranges Council
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,

	<p style="text-align: center;">GOVERNANCE</p> <p style="text-align: center;">ANNUAL REPORT</p>	Version Number Issued Last Review Next Review GDS	10 October 2009 November 2019 November 2020 18.68.1.1
--	--	---	---

			District Council of Karoonda East Murray, Outback Communities Authority
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Council engages with the community through the monthly newsletters, noticeboards, Council's website and Council's Facebook page. Council also advertises and places articles in the Quorn Mercury, Hawker Town Crier and Transcontinental on a regular basis.

Public consultation undertaken during the year included the Annual Business Plan 2022-2023, Budget 2022-2023 and Long-Term Financial Plan 2022-2042; a range of new and updated Council policies and Terms of Reference and By-Laws; and Rating Discussion Paper 2022-2023. Council also consulted on the various streetscape works, grant funding opportunities, the Blue Burt Park revitalisation and the Public Square design and other issues relevant to the community e.g. use of old Tennis Club and the RV Park.

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 Sheeting

Tyeka Road	1km
Yednalue Road	6km
Carrieton Road	3km
Cradock Road	3.6km
Richman Valley Road	2km
Acacia Valley Road	1km (repair)

In total 17km of re-sheet work was undertaken in conjunction with the various floor repair and maintenance work that was also achieved.

Town Streets

The parks team undertook revegetation projects in Both Quorn and Hawker, areas completed were First Street in Quorn, Heysen Avenue in Hawker and the native walk entrance in Hawker.

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 again on weed eradication and getting in a good planning system, tree trimming and footpath maintenance.

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).
- Airports
- Maintenance of pools and surrounds continue in conjunction with pool co-ordinators.
- CWMS and STEDS maintenance which included pump station inspections and mains jetting and the start of the four (4) yearly de-sludge program
- Increase the footpath work for beautification, weed eradication and trafficability.

Plant Replacement

Replacement of 1 x light vehicle

General

Council operated with a full contingent of staff as well as utilising casual staff as required.

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

All staff should be extremely proud of their efforts over the last 12 months, by achieving everything that was laid in front of them and more. Achieving all council capital works while assisting in various ways with the grant funded projects, as well as undertaking emergency and remedial storm damage to council infrastructure.

The work undertaken and the pride and respect the staff have for their town and community is held in the highest regard.

General Inspector

Animal registrations have been improving with most owners complying as required.

Below are the statistics for the financial year.

Statistics:	Total
Dog Wandering	10
Impounded	3
Dog Attack / Harassment/Complaints	5
Barking Dog Complaints	18
Registered Dogs	578
Registered Cats	82
Cat Cage Hire	2
Cat complaints –Domestic	3
Expiations Issued	8

Education of dog owners continues to be the best course of action, it is an ongoing process. The General Inspector followed and issued expiations when required.

Cat cage use has reduced following a tightening of the process.

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.

The specific targeting of corellas and pigeons in the area was continued and has been successful with reduced numbers within the town areas, council will continue this ongoing program.

Mitchell Foote
Director of Works

Development Officer

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

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

Development Approvals

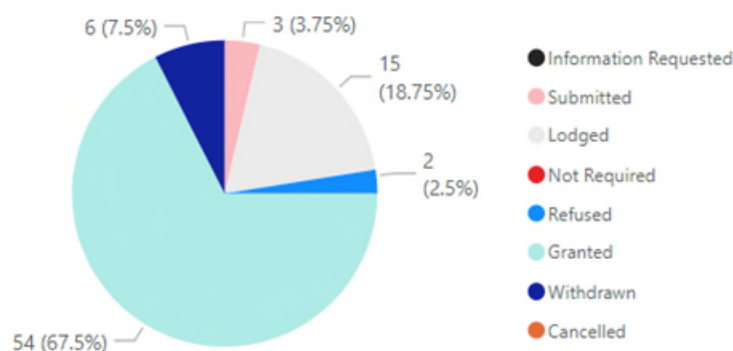
The following table illustrates the number and value of development approvals by category for the current and the previous financial years:

Class	Description	2018-2019	2019-2020	2020-2021	2021-2022
		Number of Applications	Number of Applications	Number of Applications	Number of Applications
1a	Dwelling or Dwelling Extension	5	5	11	13
1b	Boarding House, Guest House, Hostel	0	0	0	0
2	Building containing 2 or more units	0	0	0	0
3	Residential Building (e.g. aged)	0	0	0	0
4	A dwelling in a building that is Class 5 to 9 if it is the only dwelling the building	1	5	11	0
5	Office building	0	1	0	0
6	Shop or other building	0	0	0	0
7	Carpark or building for storage, display of goods or produce for sale	0	0	0	0
8	Laboratory	0	0	0	0
9	Health Care building	0	0	0	0
10a	Non-habitable building or structure (e.g. veranda, garage, shed)	28	28	23	45
10b	Swimming Pool, fence mast or antenna	0	1	0	0
Land Division Applications		1	1	1	1

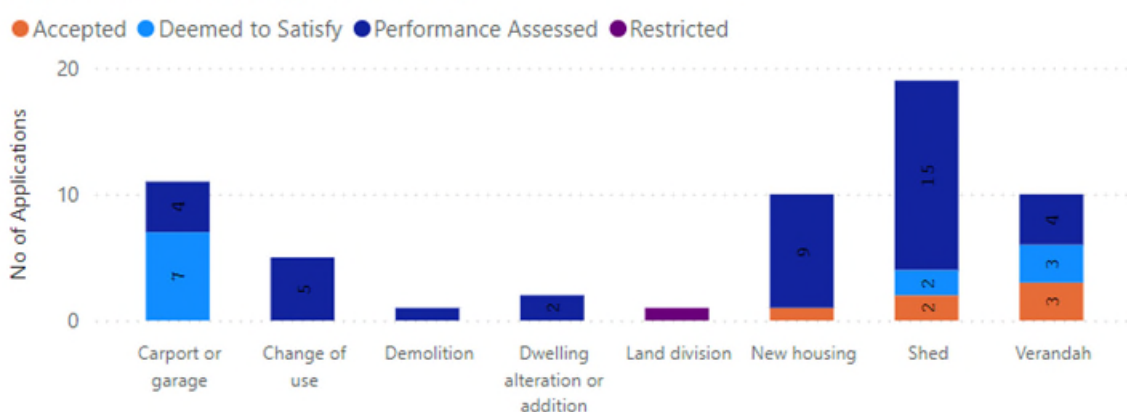
Total Applications and Development Cost	34 Total Value \$1,177,021	41 Total Value \$1,965,504	46 Total Value 20.69m	59 Total Value \$23 646 600
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Application Status	Total estimated development cost	Total fee requested/collected
Submitted	\$81,407.00	
Lodged	\$1,690,338.00	\$10,546.88
Refused	\$2.00	\$1,354.00
Granted	\$21,033,256.30	\$60,585.93
Withdrawn	\$841,597.00	\$631.99
Total	\$23,646,600.30	\$73,118.80

Current applications status



Applications by element type and category



Referral

Council referred two (2) applications to the Flinders Regional Assessment Panel

Angie Finlay
Technical Officer

	<p style="text-align: center;">GOVERNANCE</p> <p style="text-align: center;">ANNUAL REPORT</p>	<p>Version Number Issued Last Review Next Review GDS</p>	<p>10 October 2009 November 2019 November 2020 18.68.1.1</p>
--	--	--	--

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 2021-2022 Financial Year:

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

Brian Sickles
Environmental Health Officer.

STAFF

Administration

Chief Executive Officer
Director – Finance and Administration
Rates and Payroll Officer
Governance Officer
Grants and Promotional Support Officer
Administration Officer
Administration Officer

Eric Brown
Sean Cheriton
Rhonda Rees
Paula Osborn
Kathy Diener
Patricia Robinson
Julie Rayner

Flinders Ranges Visitor Information Centre (FRVIC)

FRVIC Co-ordinator
Tourism Officers (Casual & part-time)

Jillian Wilson
Liz Collins
Senga Reed
Tarla Kramer

Operations

Director – Works
General Inspector
Technical Officer
Administration Officer – Works
Team Leader – Operations
Leading Hand
Leading Hand
Plant Operators / Maintenance Workers

Mitchell Foote
Dean Brooksby
Angie Finlay
Vanessa Clancy
Danny Martin
Nicholas Brown
Mark Finlay
Victor Clark
Roger Flavel
Brody Hilder

	<p style="text-align: center;">GOVERNANCE</p> <p style="text-align: center;">ANNUAL REPORT</p>	<p>Version Number Issued Last Review Next Review GDS</p>	<p>10 October 2009 November 2019 November 2020 18.68.1.1</p>
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Cleaners

Rosalie French
Allyson Crocket

Contract Staff

Planning Consultant
Building Consultant
EHO – Food Safety
EHO – CWMS
Legal Advisors
Auditor
Insurers

David Hutchinson, Access Planning
Nick Heron (PACC) / Peter Harmer CLG
Brian Sickles (PPRC)
Brian Sickles (PPRC)
Norman Waterhouse, Kelledy Jones Lawyers
Ian G McDonald FCA
Local Government Risk Services

Seasonal Staff

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

Tayla Finlay and Chloe Hilder
Tayla Finlay, Jacquarra Chapman, Chloe Hilder, Jayde
Finlay, Fraser Darcy, Lorraine Hilder and Jade Wastell-
Stevens

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.

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 an electronic copy is available on Councils Website www.frc.sa.gov.au

2022 Australia Day Awards

The following 2022 Australia Day Awards were made by Council:

Citizen of the Year	Danielle Chapman
Young Citizen of the Year	No Nominations
Community Event of the Year	No Nonimations

	<p style="text-align: center;">GOVERNANCE</p> <p style="text-align: center;">ANNUAL REPORT</p>	<p>Version Number Issued Last Review Next Review GDS</p>	<p>10 October 2009 November 2019 November 2020 18.68.1.1</p>
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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

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
 Hawker School / Community Library Board
 Hawker Health Advisory Council
 Local Government Association of South Australia
 Local Government Finance Association of South Australia
 Northern Passenger Transport Network
 Quorn Health Advisory Council
 Quorn School Governing Council
 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
 Quorn Business Group
 Quorn Pioneer Machinery Society

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 2021 to 30 June 2022 is incorporated in this Annual Report.

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 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



GOVERNANCE
ANNUAL REPORT

Version Number
Issued
Last Review
Next Review
GDS

10
October 2009
November 2019
November 2020
18.68.1.1

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
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	4	Mar-22	Mar-26
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	Apr-19	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
G1.54	Unsightly Insanitary Derelict Policy	1		
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
OG04	Rapid Antigen Test Guidelines	2	Aug-22	Feb-23

The Flinders Ranges Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022

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 2022

Contents	Page
Council Certificate	2
Understanding Council's Financial Statements	3
Principal Financial Statements	
Statement of Comprehensive Income	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Notes to and forming part of the Financial Statements	8
Independent Auditor's Report – Financial Statements	47
Independent Auditor's Report – Internal Controls	48
Certificates of Audit Independence	
Council Certificate of Audit Independence	49
Audit Certificate of Audit Independence	50

The Flinders Ranges Council

General Purpose Financial Statements for the year ended 30 June 2022

Certification of Financial Statements

We have been Authorised by Council to Certify the Financial Statements in their final form.


In our opinion:

- the accompanying Financial Statements comply with the *Local Government Act 1999*, the *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 2022 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

04 April 2023



Ken Anderson
Mayor

04 April 2023

General Purpose Financial Statements

for the year ended 30 June 2022

Understanding Council's Financial Statements

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 2022.

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 Auditors (that generally specialise 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 Auditor 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 & Ratepayers, Employees, Suppliers, Contractors, Customers, the Local Government Association of South Australia, the SA Local Government Grants Commission, Financiers including the Local Government Financial Authority, Banks & 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 2022

\$	Notes	2022	2021
Income			
Rates	2a	2,463,143	2,361,646
Statutory Charges	2b	46,412	66,529
User Charges	2c	105,681	82,175
Grants, Subsidies & Contributions	2g	3,238,707	3,177,971
Investment Income	2d	18,271	19,698
Reimbursements	2e	58,891	56,022
Other income	2f	443,024	457,062
Total Income		6,374,129	6,221,103
Expenses			
Employee costs	3a	1,850,510	1,773,907
Materials, Contracts & Other Expenses	3b	2,891,370	2,783,349
Depreciation, Amortisation & Impairment	3c	1,517,345	1,512,969
Finance Costs	3d	4,435	5,504
Total Expenses		6,263,660	6,075,729
Operating Surplus / (Deficit)		110,469	145,374
Asset Disposal & Fair Value Adjustments	4	(42,837)	9,623
Amounts Received Specifically for New or Upgraded Assets	2g	983,092	742,455
Net Surplus / (Deficit)		1,050,724	897,452
Total Comprehensive Income		1,050,724	897,452
AASB1004 Recognition			
Fin. Assistance Grants & Supp. Road Funding Received in Advance	8a,2g	440,240	(165,822)
Total Comprehensive Income after AASB1004		1,490,964	731,630

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

Statement of Financial Position

as at 30 June 2022

\$	Notes	2022	2021
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	3,076,108	3,270,184
Trade & Other Receivables	5b	469,299	493,139
Inventories	5c	175,503	177,812
Total current assets		3,720,910	3,941,135
Non-current assets			
Financial Assets	6a	14,632	20,049
Other Non-Current Assets	6b	2,802,530	1,304,482
Infrastructure, Property, Plant & Equipment	7a(i)	53,834,852	53,782,243
Total non-current assets		56,652,014	55,106,774
TOTAL ASSETS		60,372,924	59,047,909
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	1,946,309	1,465,637
Borrowings	8b	44,383	43,599
Provisions	8c	1,975,625	2,126,038
Total Current Liabilities		3,966,317	3,635,274
Non-Current Liabilities			
Borrowings	8b	113,319	157,702
Provisions	8c	28,074	40,443
Total Non-Current Liabilities		141,393	198,145
TOTAL LIABILITIES		4,107,710	3,833,419
Net Assets		56,265,214	55,214,490
EQUITY			
Accumulated surplus		18,653,710	17,511,693
Asset revaluation reserves	9a	35,764,708	35,764,708
Other reserves	9b	1,846,796	1,938,089
Total Equity		56,265,214	55,214,490

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 2022

\$	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2022				
Balance at End of Previous Reporting Period	17,511,693	35,764,708	1,938,089	55,214,490
Net Surplus / (Deficit) for Year	1,050,724	–	–	1,050,724
Total comprehensive income	1,050,724	–	–	1,050,724
Transfers between Reserves	91,293	–	(91,293)	–
Balance at End of Reporting Period	18,653,710	35,764,708	1,846,796	56,265,214
2021				
Balance at 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
Total comprehensive income	897,452	–	–	897,452
Transfers between Reserves	15,248	–	(15,248)	–
Balance at End of Reporting Period	17,511,693	35,764,708	1,938,089	55,214,490

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 2022

\$	Notes	2022	2021
Cash flows from operating activities			
<u>Receipts</u>			
Operating Receipts		6,940,228	6,098,596
Investment Receipts		16,788	19,698
<u>Payments</u>			
Operating Payments to Suppliers & Employees		(4,705,543)	(3,153,857)
Finance Payments		(4,681)	(5,097)
Net Cash Provided By (Used In) Operating Activities	11b	<u>2,246,792</u>	<u>2,959,340</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		746,960	742,455
Sale of Replaced Assets		8,773	45,455
Repayments of Loans by Community Groups		5,183	4,960
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(1,335,736)	(1,270,205)
Expenditure on New/Upgraded Assets		(1,822,449)	(1,661,398)
Net Cash Provided (Used In) Investing Activities		<u>(2,397,269)</u>	<u>(2,138,733)</u>
Cash flows from financing activities			
<u>Payments</u>			
Repayments of Loans		(16,326)	(15,724)
Repayment of Lease Liabilities		(27,273)	(29,627)
Net Cash Provided By (Used In) Financing Activities		<u>(43,599)</u>	<u>(45,351)</u>
Net Increase (Decrease) in Cash Held		(194,076)	775,256
plus: Cash & Cash Equivalents at Beginning of Reporting Period		3,270,184	2,494,928
Cash & Cash Equivalents at End of Reporting Period	11a	<u>3,076,108</u>	<u>3,270,184</u>

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Contents of the Notes accompanying the General Purpose Financial Statements

Note	Details	Page
1	Summary of Significant Accounting Policies	9
2	Income	15
3	Expenses	19
4	Asset Disposal & Fair Value Adjustments	20
5	Current Assets	21
6	Non-Current Assets	21
7	Infrastructure, Property, Plant & Equipment & Investment Property	22
8	Liabilities	26
9	Reserves	27
10	Assets Subject to Restrictions	28
11	Reconciliation to Statement of Cash Flows	29
12(a)	Functions	30
12(b)	Components of Functions	31
13	Financial Instruments	32
14	Capital Expenditure and Investment Property Commitments	35
15	Financial Indicators	36
16	Uniform Presentation of Finances	39
17	Leases	40
18	Superannuation	41
19	Interests in Other Entities	41
20	Non-Current Assets Held for Sale & Discontinued Operations	41
21	Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet	42
22	Events after the Balance Sheet Date	42
23	Related Party Transactions	43
	Additional Council disclosures (unaudited)	
24	Financial Commentary & Review	45
25	Council information and contact details	46

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This General Purpose Financial Report has been prepared 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 04 April 2023

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.

1.3 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.

(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 the current reporting period 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.

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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

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 & 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.

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

These thresholds were last reviewed in March 2019 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 (excluding unsealed roads), 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 & Road-Making Equipment	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 & Reservoirs	80 to 100 years
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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

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.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured at 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 Hostplus Superannuation Fund (formerly Statewide Super and previously Local Government Super Scheme). The Fund / 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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

(10) Provisions for Reinstatement, Restoration & 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.

(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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

(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 & UIG Interpretations

No new or amended standards or interpretations applicable to Council have applied for the first time in the current reporting period.

The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Standards Issued by the AASB Not Yet Effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2022, these standards have not been adopted by Council and will be included in the Financial Statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Councils.

Effective for NFP annual reporting periods beginning on or after 1 January 2023

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards (amended by AASB 2020-6)
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB 2021-6)

Effective for NFP annual reporting periods beginning on or after 1 January 2025

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5 and AASB 2021-7))

(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.

(16) COVID-19

The COVID-19 pandemic has impacted the 2021/2022 Financial Statements, as it did within the 2020/2021 and 2019/2020 Financial Statements, although to a significant less degree. 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 two previous reporting periods, 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 2022/2023 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 and forming part of the Financial Statements

for the year ended 30 June 2022

Note 2. Income

\$	2022	2021
(a) Rates		
General Rates		
General Rates	1,978,511	1,920,165
Less: Mandatory Rebates	(36,393)	(35,414)
Less: Discretionary Rebates, Remissions & Write Offs	(50,126)	(51,142)
Total General Rates	1,891,992	1,833,609
Other Rates (Including Service Charges)		
Landscape Levy	47,610	46,032
Waste Collection	250,730	237,510
Community Wastewater Management Systems	250,626	239,970
Total Other Rates (Including Service Charges)	548,966	523,512
Other Charges		
Penalties for Late Payment	22,877	6,027
Total Other Charges	22,877	6,027
Less: Discretionary Rebates, Remissions & Write Offs	(692)	(1,502)
Total Rates	2,463,143	2,361,646
(b) Statutory Charges		
Development Act Fees	18,268	43,944
Health & Septic Tank Inspection Fees	5,667	1,740
Animal Registration Fees & Fines	15,954	15,664
Other Licences, Fees & Fines	6,523	5,181
Total Statutory Charges	46,412	66,529
(c) User Charges		
Cemetery/Crematoria Fees	14,825	15,322
Hall & Equipment Hire	15,249	4,564
Sundry	2,749	248
Swimming Pools	30,225	21,929
Community Bus Hire	904	2,771
Waste Management	18,274	21,277
Airport Fees	2,607	693
Marathon Entry Fees	20,848	15,371
Total User Charges	105,681	82,175

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 2. Income (continued)

\$	2022	2021
(d) Investment Income		
Interest on Investments		
- Local Government Finance Authority	16,958	18,437
- Banks & Other	315	37
- Loans to Community Groups	998	1,224
<u>Total Investment Income</u>	<u>18,271</u>	<u>19,698</u>

(e) Reimbursements

Private Works	32,277	32,073
Insurance Recoveries	4,791	—
Shared Services Fees	445	7,630
Recreation & Sport - Oval	9,013	4,168
Workers Insurance	9,596	—
Other	2,769	12,151
<u>Total Reimbursements</u>	<u>58,891</u>	<u>56,022</u>

(f) Other income

Rebates & Incentives Received	18,770	7,802
Sundry	13,060	14,092
Commercial Income	58,872	7,276
Donations	10,113	8,045
Outback Community Authority	23,487	26,597
FRVIC	284,977	346,163
Warren's Gorge	25,927	31,087
Sponsorship	7,818	16,000
<u>Total Other income</u>	<u>443,024</u>	<u>457,062</u>

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 2. Income (continued)

\$	2022	2021
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(g) Grants, Subsidies, Contributions

Amounts Received Specifically for New or Upgraded Assets	983,092	742,455
Total Amounts Received Specifically for New or Upgraded Assets	983,092	742,455
Other Grants, Subsidies and Contributions	1,235,525	52,532
Untied - Financial Assistance Grant	1,538,789	1,498,944
Roads to Recovery	314,766	476,362
Drought Communities Grant	–	1,000,000
Individually Significant Item - Additional Grants Commission Payment (refer below)	149,627	150,133
Total Other Grants, Subsidies and Contributions	3,238,707	3,177,971
Total Grants, Subsidies, Contributions	4,221,799	3,920,426

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	440,240	(165,822)
Total Grants, Subsidies, Contributions - AASB1004 adjustments	440,240	(165,822)
AASB1004 adjusted Total Grants, Subsidies, Contributions	4,662,039	3,754,604

(i) Sources of grants

Commonwealth Government	1,714,934	2,014,437
State Government	2,367,865	1,902,719
Other	139,000	3,270
Total	4,221,799	3,920,426
AASB1004 adjusted Sources of grants		
Commonwealth Government	1,714,934	2,014,437
State Government	2,808,105	1,736,897
Other	139,000	3,270
Total	4,662,039	3,754,604

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 2. Income (continued)

\$	2022	2021
(h) Conditions over Grants & Contributions		
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:		
Unexpended at the close of the previous reporting period	1,412,491	20,000
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Roads Infrastructure	(9,613)	—
NRWMF & P4P Projects	(814,329)	—
Subtotal	(823,942)	—
Plus:		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Roads Infrastructure	—	163,697
Other	261,478	—
NRWMF & P4P Projects	233,333	1,228,794
Other Infrastructure	188,061	—
Subtotal	682,872	1,392,491
Unexpended at the close of this reporting period	1,271,421	1,412,491
Net increase (decrease) in assets subject to conditions in the current reporting period	(141,070)	1,392,491

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 3. Expenses

\$	Notes	2022	2021
(a) Employee costs			
Salaries and Wages		1,458,816	1,438,239
Employee Leave Expense		207,514	154,137
Superannuation - Defined Contribution Plan Contributions	18	169,277	182,862
Workers' Compensation Payments		39,580	10,703
Less: Capitalised and Distributed Costs		(24,677)	(12,034)
Total Operating Employee Costs		1,850,510	1,773,907
Total Number of Employees (full time equivalent at end of reporting period)		25	24
(b) Materials, Contracts & Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		13,000	16,157
Elected Members' Expenses		96,743	90,987
Election Expenses		13,787	6,429
Subtotal - Prescribed Expenses		123,530	113,573
(ii) Other Materials, Contracts and Expenses			
Contractors		996,387	1,061,875
Energy - Fuel & Power		208,287	189,462
Plant and Equipment Capital Purchases		8,050	149,565
Legal Expenses		46,171	50,788
Levies Paid to Government - NRM levy		46,943	46,478
Levies - Other		4,177	3,053
Parts, Accessories & Consumables		40,972	46,352
Professional Services		48,709	31,557
Sundry		287,414	263,705
Waste Management		301,240	269,311
Insurance		240,909	264,482
Vehicle Maintenance		114,337	87,019
FBT		25,910	22,464
FRVIC		230,561	281,531
Workers Compensation Insurance		64,616	38,471
LG Systems / Magiq Contract		29,377	33,407
Infrastructure Construction & Maintenance		906,289	920,253
CWMS		19,447	31,871
Land & Building Purchase, Construction & Upgrades		623,839	1,326,885
Water		62,383	61,838
Less: Capitalised and Distributed Costs		(1,538,178)	(2,510,591)
Subtotal - Other Material, Contracts & Expenses		2,767,840	2,669,776
Total Materials, Contracts and Other Expenses		2,891,370	2,783,349

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 3. Expenses (continued)

\$	2022	2021
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(c) Depreciation, Amortisation & Impairment

(i) Depreciation and Amortisation

Buildings	722,899	743,546
Infrastructure	505,559	487,175
Infrastructure		
CWMS	72,354	72,354
Right-of-Use Assets - Buildings	27,432	29,289
Plant & Equipment	138,626	136,043
Furniture & Fittings	50,475	44,562
Total Depreciation, Amortisation and Impairment	1,517,345	1,512,969

(d) Finance Costs

Interest on Overdraft and Short-Term Drawdown	—	253
Interest on Loans	3,996	4,606
Interest on Leases	439	645
Total Finance Costs	4,435	5,504

Note 4. Asset Disposal & Fair Value Adjustments

\$	2022	2021
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Infrastructure, Property, Plant & Equipment

(i) Assets Renewed or Directly Replaced

Proceeds from Disposal	8,773	45,455
Less: Carrying Amount of Assets Sold	(51,610)	(35,832)
Net Gain (Loss) on Disposal or Revaluation of Assets	(42,837)	9,623

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 5. Current Assets

\$	2022	2021
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	31,107	348,879
Deposits at Call	1,295,001	671,305
Short Term Deposits & Bills, etc.	1,750,000	2,250,000
Total Cash & Cash Equivalent Assets	3,076,108	3,270,184

(b) Trade & Other Receivables

Rates - General & Other	294,493	322,664
Council Rates Postponement Scheme	1,071	—
Accrued Interest	2,340	858
Debtors - General	34,078	11,766
Prepayments	35,277	7,171
Loans to Community Organisations	5,417	5,183
Accrued Income - ATO	5,397	—
Accrued Income - Grants	84,008	138,366
Accrued Income - Other	7,218	7,131
Total Trade & Other Receivables	469,299	493,139

(c) Inventories

Stores & Materials	134,447	137,554
Trading Stock	41,056	40,258
Total Inventories	175,503	177,812

Note 6. Non-Current Assets

\$	2022	2021
(a) Financial Assets		
Receivables		
Loans to Community Organisations	14,632	20,049
Total Financial Assets	14,632	20,049

(b) Other Non-Current Assets

Other		
Capital Works-in-Progress	2,802,530	1,304,482
Total Other Non-Current Assets	2,802,530	1,304,482

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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

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

\$	Fair Value Level	as at 30/06/21				Asset movements during the reporting period					as at 30/06/22			
		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	2,960,206	(18,403,066)	13,230,328	–	683,930	17,376	51,610	(722,899)	28,587,328	3,661,511	(19,091,714)	13,157,125
Infrastructure	3	39,187,037	2,667,498	(8,670,081)	33,184,454	–	345,649	566,559	–	(505,559)	39,187,037	3,579,706	(9,175,640)	33,591,103
CWMS	3	4,124,928	–	(1,665,203)	2,459,725	–	–	–	–	(72,354)	4,124,928	–	(1,737,557)	2,387,371
Right-of-Use Assets		140,874	–	(58,579)	82,295	–	–	–	–	(27,432)	140,874	–	(86,011)	54,863
Plant & Equipment	3	2,221,155	936,187	(1,665,909)	1,491,433	–	–	8,050	–	(138,626)	2,221,155	944,237	(1,804,535)	1,360,857
Furniture & Fittings	3	242,500	411,984	(243,976)	410,508	–	–	–	–	(50,475)	242,500	411,984	(294,451)	360,033
Total Infrastructure, Property, Plant & Equipment		77,439,046	7,050,011	(30,706,814)	53,782,243	–	1,029,579	591,985	51,610	(1,517,345)	77,353,186	8,671,574	(32,189,908)	53,834,852
Comparatives		77,543,619	4,539,420	(29,257,012)	52,826,027	(5,573)	1,578,877	931,713	35,832	(1,512,969)	77,439,046	7,050,011	(30,706,814)	53,782,243

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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 and forming part of the Financial Statements for the year ended 30 June 2022

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

Highest & 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 2022 / 2023 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 2022 / 2023 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 2022 / 2023 financial year.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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

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 2022 / 2023 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 2022 / 2023 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 2022 / 2023 financial year.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 8. Liabilities

	2022 Current	2022 Non-Current	2021 Current	2021 Non-Current
\$				
(a) Trade & Other Payables				
Goods & Services	574,961	—	539,455	—
Payments Received in Advance	1,235,281	—	795,041	—
Accrued Expenses - Emp. Entitlements	71,290	—	67,403	—
Accrued Expenses - Finance Costs	1,584	—	1,830	—
Accrued Expenses - Other	20,098	—	18,950	—
Sec 184 Proceeds Held in Trust	43,095	—	42,958	—
Total Trade & Other Payables	1,946,309	—	1,465,637	—

(aa). AASB 1004 Recognition - Trade & Other Payables

FAGs Received in Advance	(1,235,281)	—	(795,041)	—
Total AASB1004 Adjustments	(1,235,281)	-	(765,041)	-
AASB 1004 Adjusted Trade & Other	711,028		664,096	

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

	Notes	2022 Current	2022 Non-Current	2021 Current	2021 Non-Current
\$					
(b) Borrowings					
Loans		16,951	85,728	16,326	102,679
Lease Liabilities	17b	27,432	27,591	27,273	55,023
Total Borrowings		44,383	113,319	43,599	157,702

	2022 Current	2022 Non Current	2021 Current	2021 Non Current
\$				
(c) Provisions				
Employee Entitlements (including oncosts)	304,204	28,074	282,335	40,443
Future Reinstatement / Restoration, etc	400,000	—	431,212	—
Unspent Grants	1,271,421	—	1,412,491	—
Total Provisions	1,975,625	28,074	2,126,038	40,443

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 9. Reserves

	as at 30/06/21				as at 30/06/22
\$	Opening Balance	Increments (Decrements)	Transfers	Impairments	Closing Balance
(a) Asset Revaluation Reserve					
Buildings & Other Structures	10,593,820	—	—	—	10,593,820
Infrastructure	15,739,843	—	—	—	15,739,843
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
Total Asset Revaluation Reserve	35,764,708	—	—	—	35,764,708
Comparatives	35,764,708	—	—	—	35,764,708

	as at 30/06/21				as at 30/06/22
\$	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	Closing Balance
(b) Other Reserves					
Landscape Levy (Separate Rate)	1,117	666	—	—	1,783
Land & Buildings	61,835	191	—	—	62,026
Plant Replacement	52,446	47,554	—	—	100,000
Waste Collection (Service Charge)	117,907	364	(47,281)	—	70,990
Stormwater Dams	2,098	6	—	—	2,104
Community Trust Funds	36,720	314	(54)	—	36,980
Hawker CWMS (Service Charge)	354,032	34,366	—	—	388,398
Quorn CWMS (Service Charge)	415,423	77,696	—	—	493,119
Community Buses	52,446	163	—	—	52,609
Other Reserves	801,107	7,476	(212,891)	—	595,692
Sec 184 Proceeds	42,958	137	—	—	43,095
Total Other Reserves	1,938,089	168,933	(260,226)	—	1,846,796
Comparatives	1,953,337	175,027	(190,275)	—	1,938,089

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 and forming part of the Financial Statements for the year ended 30 June 2022

Note 10. Assets Subject to Restrictions

\$	Notes	2022	2021
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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		881,517	769,456
Waste Collection Annual Service Charge		70,990	117,907
Landscape Levy		1,783	1,116
Unexpended Grant Funds		1,271,421	1,412,491
Employee Entitlements		403,568	390,181
Total Assets Subject to Externally Imposed Restrictions		2,629,279	2,691,151

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

Provisions	8	403,568	390,181
Total		403,568	390,181

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 11. Reconciliation to Statement of Cash Flows

\$	Notes	2022	2021
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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 Statement of Financial Position as follows:

Total Cash & Equivalent Assets	5	3,076,108	3,270,184
Balances per Statement of Cash Flows		3,076,108	3,270,184

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

Net Surplus/(Deficit)		1,050,724	897,452
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		1,517,345	1,512,969
Grants for capital acquisitions treated as Investing Activity		(983,092)	(742,455)
Net (Gain) Loss on Disposals		42,837	(9,623)
		1,627,814	1,658,343
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		24,074	310,831
Net (Increase)/Decrease in Inventories		2,310	52,784
Net Increase/(Decrease) in Trade & Other Payables		515,358	(530,227)
Net Increase/(Decrease) in Unpaid Employee Benefits		13,386	75,118
Net Increase/(Decrease) in Other Provisions		63,850	1,392,491
Net Cash provided by (or used in) operations		2,246,792	2,959,340

(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 and forming part of the Financial Statements

for the year ended 30 June 2022

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)	
\$	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Functions/Activities										
Administration	3,159,826	3,055,282	362,947	51,636	2,796,879	3,003,646	1,217,208	1,175,571	60,372,924	59,047,909
Public Order & Health	350	630	45,914	42,987	(45,564)	(42,357)	—	—	—	—
Social Security & Welfare	28,687	9,909	94,796	90,165	(66,109)	(80,256)	—	—	—	—
Community Amenities	540,509	516,008	1,052,620	1,031,284	(512,111)	(515,276)	6,055	—	—	—
Recreation & Culture	97,038	101,127	1,710,863	1,831,525	(1,613,825)	(1,730,398)	3,860	34,088	—	—
Agricultural Services	47,610	46,032	65,404	58,336	(17,794)	(12,304)	—	—	—	—
Regulatory Services	40,392	63,977	205,546	171,165	(165,154)	(107,188)	—	—	—	—
Transport & Communication	1,250,891	949,868	1,509,765	1,664,293	(258,874)	(714,425)	1,250,891	949,868	—	—
Economic Development	1,027,845	1,364,517	736,679	707,418	291,166	657,099	736,461	1,018,444	—	—
Not Elsewhere Classified	180,981	113,753	500,397	302,055	(319,416)	(188,302)	24,232	—	—	—
Works Overheads	—	—	(21,271)	124,865	21,271	(124,865)	—	—	—	—
Other Functions/Activities	—	—	—	—	—	—	—	—	—	—
Total										
Functions/Activities	6,374,129	6,221,103	6,263,660	6,075,729	110,469	145,374	3,238,707	3,177,971	60,372,924	59,047,909

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 and forming part of the Financial Statements for the year ended 30 June 2022

Note 12(b). Components of Functions

The activities relating to Council functions are as follows:

Council Administration

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

PUBLIC ORDER & HEALTH

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

SOCIAL SECURITY & WELFARE

Northern Passenger Transport Scheme, Youth Programs, Community Buses, Aged Homes Support, Hospitals Support & Community Support Programs.

COMMUNITY AMENITIES

Waste Collection & Disposal, Recycling Collection, Cemeteries / Crematoria, Public Conveniences, Street Cleaning, Heritage Advisor & Community Wastewater Management Schemes.

RECREATION & CULTURE

Parks & Gardens, Sports Facilities (Outdoor & Indoor), Swimming Centres (Outdoor), Other Recreation Facilities, Library Services, Cultural Services, Cultural Venues, Heritage, Museums & Art Galleries, Other Cultural Services, & Civic & Community Halls.

AGRICULTURAL SERVICES

Landscapes Levy, Corella Control, Animal & Pest Plant Expenditure.

Regulatory Services

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

TRANSPORT & COMMUNICATION

Footpaths & Kerbing, Roads (Sealed), Roads (Formed), Roads (Natural Formed), Roads (Unformed), Traffic Management, LGGC (Roads), Special Local Roads Program, Roads to Recovery Program, Flood Repairs & Storm Damage, Drainage, Signs, Guide Posts, & Line Marking.

Economic Development

Employment Creation Programs, Regional Development, Support to Local Businesses, Tourism, Other Economic Development, Visitor Information Centre, Art & Craft Shop, Drought Support.

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 and forming part of the Financial Statements for the year ended 30 June 2022

Note 13. Financial Instruments

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 0.53% and 1.05% (2021: 0.3% and 0.45%). Short term deposits have an average maturity of 13 days and an average interest rate of 0.95% (2021: 28 days and 0.3%).

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 monthly interest of 0.4208% (2021: 0.4333%). 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 Commonwealth Governments.

Carrying Amount:

Approximates fair value.

Liabilities - Creditors & 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 and forming part of the Financial Statements for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

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% (2021: 3.49% and 4.45%).

Carrying Amount:

Approximates fair value.

Liabilities - Leases

Accounting Policy:

Accounted for in accordance with AASB 117.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

\$	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets & Liabilities					
2022					
Financial Assets					
Cash & Cash Equivalents	3,076,108	–	–	3,076,108	3,076,108
Receivables	138,458	14,632	–	153,090	153,090
Total Financial Assets	3,214,566	14,632	–	3,229,198	3,229,198
Financial Liabilities					
Payables	711,028	–	–	711,028	711,028
Current Borrowings	16,951	–	–	16,951	16,951
Non-Current Borrowings	–	64,978	20,750	85,728	85,728
Leases	27,432	27,591	–	55,023	55,023
Total Financial Liabilities	755,411	92,569	20,750	868,730	868,730
2021					
Financial Assets					
Cash & Cash Equivalents	3,270,184	–	–	3,270,184	3,270,184
Receivables	163,304	20,049	–	183,353	183,353
Total Financial Assets	3,433,488	20,049	–	3,453,537	3,453,537
Financial Liabilities					
Payables	670,596	–	–	670,596	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
Total Financial Liabilities	714,195	123,705	33,997	871,897	871,897

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

\$	2022		2021	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	3.68%	102,679	3.69%	119,005
		102,679		119,005

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 and forming part of the Financial Statements for the year ended 30 June 2022

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

Council does not have any capital expenditure committed at the reporting date that is not recognised in the financial statements as liabilities.

Council does not have any non-capital expenditure committed in relation to investment properties at the reporting date.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 15. Financial Indicators

\$	Amounts 2022	Indicator 2022	2021	Indicators 2020	2019
Financial Indicators overview					
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	110,469	1.7%	2.3%	1.7%	(18.2)%
Total Operating Income	6,374,129				
This ratio expresses the operating surplus as a percentage of total operating revenue.					
2. Net Financial Liabilities Ratio					
Net Financial Liabilities	547,671	9%	1%	(10)%	(9)%
Total Operating Income	6,374,129				
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.					
Adjusted Operating Surplus Ratio					
Operating Surplus	550,709	8.1%	(0.3)%	0.1%	(11.9)%
Total Operating Income	6,814,369				
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 Net Financial Liabilities Ratio					
Net Financial Liabilities	(687,610)	(10)%	(12)%	(9)%	(14)%
Total Operating Income	6,814,369				
3. Asset Renewal Funding Ratio					
Asset Renewals	1,326,963	127%	119%	59%	16%
Infrastructure & Asset Management Plan required expenditure	1,047,500				
Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.					

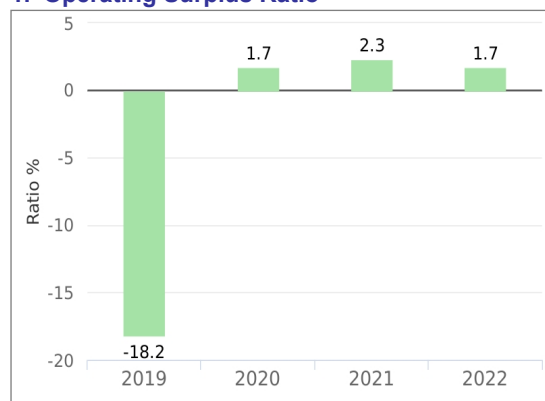
Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 15. Financial Indicators (continued)

Financial Indicators - Graphs

1. Operating Surplus Ratio



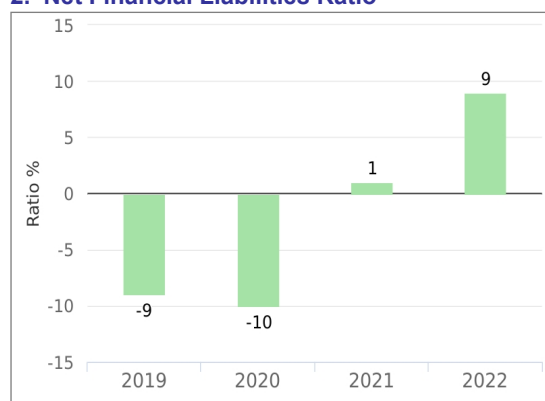
Purpose of operating surplus ratio

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

Commentary on 2021/22 result

2021/22 ratio 1.7%

2. Net Financial Liabilities Ratio



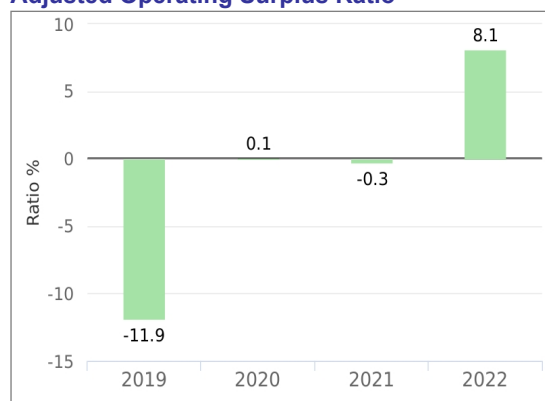
Purpose of net financial liabilities ratio

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

Commentary on 2021/22 result

2021/22 ratio 9%

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

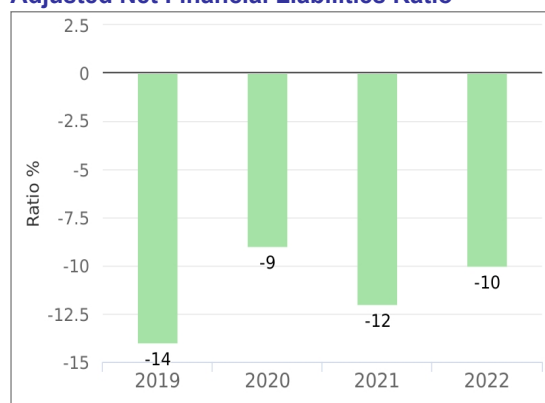
Commentary on 2021/22 result

2021/22 ratio 8.1%

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 15. Financial Indicators (continued)

Adjusted Net Financial Liabilities Ratio



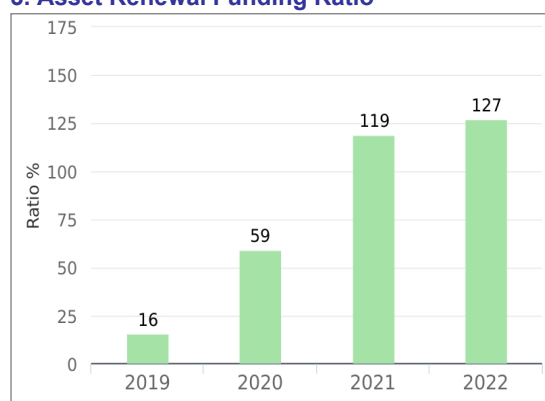
Purpose of adjusted net financial liabilities ratio

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 2021/22 result

2021/22 ratio (10)%

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 2021/22 result

2021/22 ratio 127%

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 16. Uniform Presentation of Finances

\$	2022	2021
<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	6,374,129	6,221,103
less Expenses	(6,263,660)	(6,075,729)
Operating Surplus / (Deficit)	110,469	145,374
Net Outlays on Existing Assets		
Capital Expenditure on Renewal & Replacement of Existing Assets	(1,335,736)	(1,270,205)
add back Depreciation, Amortisation & Impairment	1,517,345	1,512,969
add back Proceeds from Sale of Replaced Assets	8,773	45,455
	190,382	288,219
Net Outlays on New & Upgraded Assets		
Capital Expenditure on New & Upgraded Assets (including Investment Property & Real Estate Developments)	(1,822,449)	(1,661,398)
add back Amounts Received Specifically for New & Upgraded Assets	983,092	742,455
	(839,357)	(918,943)
Net Lending / (Borrowing) for Financial Year	(538,506)	(485,350)

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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
2022		
Opening balance	82,296	82,296
Depreciation charge	(27,432)	(27,432)
Balance at 30 June	54,864	54,864
2021		
Opening balance	111,585	111,585
Depreciation charge	(29,289)	(29,289)
Balance at 30 June	82,296	82,296

(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:

\$	2022	2021
Opening Balance	82,296	111,924
Accretion of interest	439	645
Payments	(27,712)	(30,273)
Balance at 30 June	55,023	82,296
Classified as:		
Current	27,432	27,273
Non-Current	27,591	55,023

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	439	645
Total amount recognised in profit or loss	29,728	29,934

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 18. Superannuation

Pre-ambble

The Council makes employer superannuation contributions in respect of its employees to Hostplus Superannuation Fund (formerly Statewide Super and originally 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 (10.00% in 2021/22; 9.50% in 2020/21). 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 2020/21) 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 2022. 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

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

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, 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 \$20,049 (2021: \$25,232) at reporting date.

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

Note 22. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2022, 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 and forming part of the Financial Statements

for the year ended 30 June 2022

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 Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed Officers under Section 112 of the Local Government Act 1999. In all, 13 persons were paid the following total compensation:

\$	2022	2021
The compensation paid to Key Management Personnel comprises:		
Short-Term Employee Benefits	613,751	520,255
Post-Employment Benefits	45,281	36,147
Long-Term Benefits	26,417	14,450
Total	685,449	570,852

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

Of these amounts, \$624,376 has been paid, \$41,230 is payable by Council and \$19,843 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.

One (1) Key Management Personnel Chaired the Quorn Men's Shed Association. During the reporting period, Council provided support (materials and catering provisions) to the value of \$1,774. The organisation has a lease agreement with Council to use Council land and buildings thereon. 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 previous reporting period with implementation of those projects continuing in the current period. During the previous period an amount of \$419,357 was paid to Council as the initial grant instalments. During the current reporting period a further \$754,940 of instalments were received, of which \$233,333 has been recognised as unspent at 30 June 2022.

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 \$5,961 during the reporting period. No amounts are outstanding at 30 June 2022. The organisation has a lease agreement with Council to use Council land and buildings. No fees or rentals are charged for this. During the reporting period, Council received a \$550 reimbursement from the organisation. As at 30 June 2022, an amount of \$1753 remained payable to the organisation by Council for water reimbursements, with a further \$8,717 paid to the organisation for water during the reporting period. Council provided in-kind works to the organisation during the reporting period.

One (1) Key Management Personnel is on the Board of the Hawker Community Development Board Inc. The organisation has lease agreement(s) with Council to use Council land and buildings. No fees or rentals are charged for this. During the reporting period, Council received \$1,674 from the organisation for cleaning, electricity and freight reimbursements. As at 30 June 2022, no amounts remained payable to Council by the organisation. Council provided in-kind works to the organisation during the reporting period. Council provided the organisation with a Community Grant of \$1,000 during the reporting period.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 23. Related Party Transactions (continued)

One (1) Key Management Personnel was a member of the Board of Regional Development Australia Far North. During the reporting period, Council made payments of \$26,648 to the organisation. As at 30 June 2022, 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 \$4,496 of discretionary rate rebates over three properties. As at 30 June 2022, no amounts were outstanding.

A business operated by a close family member of one (1) Key Management Personnel hired equipment and purchased some surplus materials from Council during the reporting period. Hire income from this business totalled \$430 and material purchases totalled \$206 during the reporting period, none of which was outstanding as at 30 June 2022.

No Key Management Personnel or parties related to them had any transactions during the reporting period on terms more favourable than those available to the general public.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 24. Financial Commentary & Review

Key Financial Figures of Council over the past 5 years

\$	2022	2021	2020	2019	2018
Financial Performance Figures					
Inflows:					
Rates	2,463,143	2,361,646	2,378,502	2,329,553	2,222,028
Statutory Charges	46,412	66,529	34,890	31,119	49,170
User Charges	105,681	82,175	76,955	107,185	99,888
Grants, Subsidies & Contributions	3,238,707	3,177,971	3,161,745	1,887,076	2,340,897
Investment Income	18,271	19,698	40,755	85,174	82,362
Total Income from Continuing Operations	6,374,129	6,221,103	6,208,503	4,984,925	5,334,673
Sale Proceeds from I,PP&E	8,773	45,456	—	114,864	115,182
New Loan Borrowings & Advances	—	—	—	120,000	—
Outflows:					
Employee Costs	1,850,510	1,773,907	1,334,630	1,472,881	1,520,048
Materials, Contracts & Other Expenses	2,891,370	2,783,349	3,220,831	2,841,607	2,452,630
Finance Costs	4,435	5,504	17,381	65,510	72,107
Total Expenses from Continuing Operations	6,263,660	6,075,729	6,101,359	5,891,058	5,568,526
Total Cash purchases of I,PP&E	(3,158,185)	(2,931,603)	(1,436,184)	(1,313,885)	(2,399,427)
Total Loan Repayments (incl. Finance Leases)	(43,758)	(45,351)	(899,116)	(219,221)	(203,782)
Operating Surplus/(Deficit) (excl. Capital Income)	110,469	145,374	107,144	906,133	(233,853)
Financial Position Figures					
Current Assets	3,720,910	3,941,135	3,529,271	4,306,650	4,233,753
Current Liabilities	3,966,317	3,635,274	2,422,088	3,344,290	2,296,009
Net Current Assets	(245,407)	305,861	1,107,183	962,360	1,937,743
Cash & Investments	3,076,108	3,270,184	2,494,928	3,327,155	3,259,832
Total Borrowings Outstanding (Loans, Advances & Finance Leases)	157,702	201,301	252,227	1,004,086	1,103,306
Total Value of I,PP&E (excl. Land & Land Imp'ments)	86,024,760	84,489,057	82,083,039	80,804,871	79,516,006
Total Accumulated Depreciation	32,189,908	30,706,814	29,257,012	27,728,495	26,388,413
Indicative Remaining Useful Life (as a % of GBV)	63%	64%	64%	66%	67%

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

Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 25. Council information and contact details

Principal Place of Business:

1 Seventh Street
QUORN SA 5433

Contact details

Mailing Address:

PO Box 43
QUORN SA 5433

Telephone: 08 8620 0500

Opening Hours:

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

Internet: www.frc.sa.gov.au

Email: 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 (as at 30 June 2022)

Mayor

Ken Anderson

Councillors

Cr Ken Anderson
Cr Ian Carpenter
Cr Julian Hipwell
Cr Ashley Parkinson
Cr Patsy Reynolds
Cr Steve Taylor
Cr Kevin Woolford

Other information

ABN: 43 952 255 151



Ian G McDonald FCA

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 2022.

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 2022 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.

A handwritten signature in blue ink that reads 'Ian McDonald'.

Ian G McDonald FCA
Registered Company Auditor 16458

Signed at Grange this 13 April 2023



Ian G McDonald FCA

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 2021 to 30 June 2022 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 2021 to 30 June 2022.

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 2021 to 30 June 2022. *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 13 April 2023

www.creativeauditing.com.au

Ian 0419 620 906

ianmcdonald@creativeauditing.org

Liability limited by a scheme approved under Professional Standards Legislation.

PO Box 75, Henley Beach SA 5022

ABN 37 158 328 655

Nancy 0408 832 848

nancytran@creativeauditing.org

General Purpose Financial Statements

for the year ended 30 June 2022

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 2022, 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) of the *Local Government (Financial Management) Regulations 2011*.


Eric Brown
Chief Executive Officer
Richard Perkins
Presiding Member, Audit Committee

Date: 04 April 2023

Ian G McDonald FCA

THE FLINDERS RANGES COUNCIL

Annual Financial Statement

For the year ended 30 June 2022

Audit Certificate of Audit Independence

We confirm that, for the audit of the financial statements of the Flinders Ranges Council for the year ended 30 June 2022, we have maintained our independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22 (5) *Local Government (Financial Management) Regulations 2011*.



Ian G McDonald FCA

Date: 31 October 2022



FLINDERS REGIONAL ASSESSMENT PANEL

ANNUAL REPORT 2021-2022

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 2021-2022 Financial Year, there were two (2) applications referred to the Panel, and the Panel met on two 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	2	2	0	0
Mr John Brak	2	2	0	0
Mr David Hutchison	2	2	0	0
Cr Ian Keller (DCMR)	2	2	0	0
Cr Don Norton (DCMR Proxy)	0	0	0	0

Panel Activity						
Constituent Council	App's Referred to Panel	Approved	Refused	Appealed	Withdrawn by Applicant	Deferred
The Flinders Ranges Council	2	0	2	1	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
Totals	2	0	2	1	0	0

Sam Johnson
District Council of Mount Remarkable
Public Officer
26/10/2022



2021/2022 ANNUAL REPORT

The Legatus Group Charter requires that the AGM receive the Legatus Group Annual Report which may incorporate reports from committees and any representatives reports from other organisations. The Legatus Group AGM held on Friday 9 September 2022 adopted this 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: 20 King Street Mintaro SA 5415 PO Box 1 Mintaro SA 5415 Telephone: 0407819000 Email: ceo@legatus.sa.gov.au Website: 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 Ben Browne
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 Greg Flint
Wakefield Regional Council	Mayor Rodney Reid
Yorke Peninsula Council	Mayor Darren Braund

Office Bearers for 2021/22

Chairman	Mayor Phillip Heaslip
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 2021/22 year:

- 3 September 2021 Annual General Meeting Orroroo
- 3 September 2021 Ordinary General Meeting Orroroo
- 3 December 2021 Special Meeting online
- 10 December 2021 Ordinary General Meeting Kadina
- 14 February 2022 Special Meeting online
- 21 February 2022 Special Meeting online
- 11 March 2022 Ordinary General Meeting Nuriootpa
- 10 June 2022 Ordinary General Meeting Melrose

There were four advisory committees in 2021/2022 and all agendas and minutes from the Board meetings and these committees are published on the Legatus Group Website. All advisory committee minutes were provided with the agendas to the Legatus Group meetings. The Constituent Councils are provided during the year with Board Agendas, Minutes, Annual Report, Business Plan, Budget and Financial Reports.

Committee	Members
Audit Committee	<ul style="list-style-type: none"> • Mayor Kathie Bowman (Chair) • Mayor Rodney Reid • Mr Peter Ackland • Mr Colin Byles • Mr Ian McDonald
Management Group (Council CEOs)	<ul style="list-style-type: none"> • Mr Sam Johnson OAM (Mt Remarkable) (Chair) • Mr James Miller (Adelaide Plains) • Mr Martin McCarthy (Barossa) • Ms Maree Wauchope (Barunga West) • Dr Helen Macdonald (Clare & Gilbert Valleys) • Mr Russell Peate (Copper Coast) • Mr Eric Brown (Flinders Ranges) • Mr David Stevenson (Goyder) • Mr Brian Carr (Light) • Mr Colin Byles (Northern Areas) • Mr Dylan Strong (Orroroo/Carrieton) replaced by Mr Paul Simpson • Mr Stephen Rufus • Mr Peter Ackland (Pirie Regional) • Mr Andrew MacDonald (Wakefield) • Mr Andrew Cameron (Yorke Peninsula)
Road & Transport Infrastructure Advisory Committee:	<ul style="list-style-type: none"> • Dr Helen Macdonald Chair (CEO Clare & Gilbert Valleys Council) • Lee Wallis (Goyder) • Steve Kaesler (Barossa) • Tom Jones (Adelaide Plains) • Mike Wilde (Department of Planning, Transport and Infrastructure)

	<ul style="list-style-type: none"> • Kelly-Anne Saffin (CEO RDA YMN) • Dylan Strong (CEO Orroroo Carrieton) • Michael McCauley (Yorke Peninsula) • Stuart Roberts (Wakefield) • Mitchell Foote (Flinders Ranges)
Community Wastewater Management Advisory Committee	<ul style="list-style-type: none"> • Andrew MacDonald Chair (CEO Wakefield) • Gary Easthope (Clare and Gilbert Valleys) • Adam Broadbent (Light) • Matthew McRae (Copper Coast) • Riaz Uddin (Goyder) • Hayden Battle (Wakefield)

Chairs Report – Mayor Phillip Heaslip

It has been my pleasure to serve in this my inaugural year as Chair and I take this opportunity to report on some of the highlights of the past year.

Internally we have undertaken workshops and surveys to update our Strategic Plan which has been distributed to member councils for their consideration. This will be the subject of a report at the 9 September 2022 Legatus Group Ordinary meeting. We extended the contract of our CEO Mr Simon Millcock until 30 June 2024.

The board has taken an approach over the past three years to not significantly increase members fees whilst using the reserves to undertake both administration and project work including the appointment of an Administration Officer. The board has noted this will need reviewing in the coming year, we plan to have met the targets for our reserves as previously agreed to by June 2023.

The board has focused this year on the key areas of:

- Roads and Transport Infrastructure
- Waste Management – including Wastewater
- Community Capacity Wellbeing
- Environmental Sustainability

The Legatus Group provides a pivotal role to member councils in advocating on regional and state-wide issues and this has included:

- Rating equity associated with major energy producers that resulted in Hon Geoff Brock MP introducing a Private Members Bill in December 2021 which was not able to progress as time ran out to pass the Bill during that Parliament. The Legatus Group continued to lobby prior to the State election and then with all Local Members of the new Parliament to reintroduce and support the Bill.

- Wellbeing and Mental Health via a Memorandum of Understanding with Lifeline Country to Coast to support the existing and develop new Connect Centres within the region. This has gained traction with Hon Geoff Brock MP, Fraser Ellis MP and Penny Pratt MP co-signing a letter to the Minister for Health to support the Legatus Group – Lifeline recommendations. This included support for the extension of the two Family and Business Support Mentors through Dept Primary Industries and Regions within our northern councils.
- Assisted with matters relating to Community Wastewater Management Schemes (CWMS) which has seen a review and CWMS reform program.
- Delivered the SA Regional Organisation of Councils a SA Regional Road Priority Project.
- Assisted with the Northern and Yorke Drought Resilience Plan in partnership with Regional Development Australia Organisations and the Northern and Yorke Landscape Board.

The Legatus Group provided support at a regional and state level with forums, workshops and webinars including:

- SA CWMS Conference
- Legatus Group Waste Forum
- Yorke Mid North Alliance Regional Planning Forum
- Legatus Group Regional Roads Forum
- Accessible Tourism Forum
- Ageing and Disability Lifestyle Expo
- Community Development Forum
- Aboriginal self-determination Webinar
- Native Foods Cultural Awareness Forum

Key reports and projects supported this year by the Legatus Group were:

- Smart Irrigation (Copper Coast & Orroroo Carrieton)
- Stormwater Harvesting (Copper Coast, Light & Adelaide Plains)
- CWMS Pump Monitoring and Management (Copper Coast)
- South Flinders Storytelling Brighter Futures Podcast project
- Legatus Group Regional Local Roads Plan database updates
- CWMS on-line training project
- Handling Customer Request processes
- Assessment of Bridge and Culverts report
- Legatus Group Waste and Resource Recovery Strategy and Action Plan 2021-2026
- Northern and Yorke Climate Change Sector Agreement
- Opportunities for the Development of Accessible Tourism on the Yorke Peninsula
- Remarkable Southern Flinders Ranges Tourism report

Whilst we have commenced the Regional Workforce Attraction, Development & Retention Action Plan for the Legatus Group LGAs in collaboration with Torrens University Australia.

Direct support has been provided to successful grant applications for the region:

- 2021 SLRP grants resulting in over \$3.8m for local roads.
- Resilient Coastal Ecosystems for Environment and Tourism works in coastal areas adjacent to the Walk the Yorke trail with just under \$1m awarded as part of a \$1.6m, 3-year project.

Current grant applications that the Legatus Group are involved with are:

- Pilot Organics Processing Plant at Peterborough
- Carbon Offsetting for Local Government
- Climate Resilient Asset Capacity Augmentation for Community Wastewater Management
- with Constructed Floating Wetland Systems
- Caravan / RV Dump Point Project
- LG Career Pathways & Workforce Toolkit for Regional SA Councils

The Legatus Group continued to support the South Australia Drought Resilience Adoption and Innovation Hub as a Local Government project partner and it was pleasing to see its head office open in Roseworthy and one of the nodes in Orroroo.

Roadworks on National and State Highways continues to progress whilst 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 has been significant support for equity associated with the Special Local Roads Program funding and we look forward to positive outcomes especially for the Yorke Peninsula Council application in the upcoming announcements.

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.

Whilst not relevant to all member councils the Assessment on Bridge and Culverts report is a valuable step in identifying the regions priorities.

The release of the Legatus Group Waste and Resource Recovery Strategy and Action Plan 2021-2026 has been of major interest to members in the area of waste and recycling. Local Government needs to work cooperatively with the SA Government including both Green Industries SA and the EPA in making a significant contribution to positive reforms currently taking place in South Australia.

The South Australian Government released the South Australia's Waste Strategy 2020-25, showing that Regional Waste Management Plans are to be in place for all SA regional local government areas and/or regional city clusters by 2023. The Plans are required to set regionally appropriate and progressive waste diversion targets. The 20-Year State Infrastructure Strategy identifies opportunities for development in regional areas, including in investment in:

- equipment and facilities for waste compaction and bulk hauling to reduce costs of transporting waste to end markets;
- expanding or developing commercial composting organics from MSW and industries such as vineyards, orchards and other agriculture; and
- developing high-value organics products.

In March 2021, the South Australian Regional Organisation of Councils through the Legatus Group released a Report on Waste Management Infrastructure for South Australian Regional Councils to assist with future actions regarding Waste Management for Regional Local Governments in SA.

Through our partnerships with the University sector, we have released in 2021 reports on:

- Making and Using Organic Compost
- Implementing the Circular Economy in SA
- A supply chain analysis of the circular economy in regional South Australia

The Legatus Group has identified a series of targeted projects that leverage advocacy and collaboration activities to deliver targeted outcomes for the region through the Legatus Group Waste and Resource Recovery Strategy 2021-2026 and its Action Plan.

We continue to encourage and foster closer working relationships with the three Regional Development Australia (RDA) organisations and the Northern and Yorke Landscape Board.

The region has been proactive in supporting the challenges of our changing environment through the development of the Sector Agreement for the Climate Change Adaptation Plan and we now have the Barossa Light Adelaide Plains councils incorporated into this plan. 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 and staged a number of webinars, workshops and forums.

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 the CEO and staff's efforts to support other regional councils through their roles.

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 and provides cost effective research projects.

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 this CEO group.

The Community Wastewater Management Advisory Committee assisted in gaining a further extension of the Joint CWMS program until June 2023, staging of a successful SA conference, developing an online training program and assisting with the reforms being developed by the LGA CWMS Committee.

It was noticeable that there was a reduced attendance by the State Government Members of Parliament and our Federal Member although the Hon Geoff Brock MP is an exception and is a regular attendee.

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 Rodney Reid for your roles as Deputy Chairs, Mayors Bill O'Brien and Peter Matthey as our SAROC representatives and Mayor Kathy Bowman as Chair of our Audit and Risk Management Committee.

I note that the reports prepared by the Legatus Group CEO and progressed to SAROC and other stakeholders and partners in all tiers of government continue to be 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 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 our communities and the region continues to provide much needed leadership into the future.

Mayor Phillip Heaslip

Chairman Legatus Group

CEO Report – Mr Simon Millcock

Firstly, I would like to acknowledge the support provided to me by the Chair Mayor Phillip Heaslip and Deputy Chairs Mayor Rodney Reid and Bill O'Brien, Board, CEOs, Committees, Regional Partners and the Legatus Group staff for the past year.

This year saw the scaling back on some of project work with a focus on a more consolidated approach by the board to reflect the strategic priorities whilst continuing to support state-wide, regional and subregional programs and research.

This was made possible by the boards continued approach to reducing their reserves and utilising the carry over and grant funding from the LGA Regional Capacity Building Allocations.

We were not as successful with grant applications compared to recent years but all contracts for grants and projects have been acquitted and reported on accordingly. In last year's annual report, I outlined consideration is needed to not raise expectations of increased capacity and or project delivery into the future due to the reliance on grants. This has now included the closure of the Legatus Group Office and its associated costs. Whilst the financial services have seen a significant increase as we moved away from member councils providing this service at a reduced rate.

\$103,927 was generated from other income streams and council contributions were \$170,400. As such 62% of the Legatus Group's income came from its membership fees. The 15-member council contributions during the previous five years had been on average around 26% of the Legatus Group Income. Individually members contributions to the overall income were 4% and is significantly lower than other Regional LGAs.

The result is that the Legatus Group is in a sound financial position to cover its forthcoming liabilities and this is reflected in the 2022 – 2023 business plan and budget. The board has noted that the current use of reserves to fund some administration costs beyond June 2023 is not sustainable and that this is to be addressed in the coming year.

Due to the APR.Intern program no longer being accessible there was a reduction in the level of funding available for cost effective research although the partnerships with the Universities have continued to add value to our programs.

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

Employment numbers were reduced this year to a part time Project Manager Dr Paul Chapman (partly funded through the LGA CWMS Managament Committee). The board supported having a part time administration officer and after the initial contract fell through, we were able to contract Tracey Rains who commence in November 2021. This caused some reduced level of productivity but has now provided beneficial outcomes with Tracey having been in place for several months.

A significant amount of time was provided on the review of the Legatus Group Strategic Plan which is currently with Councils for their consideration whilst the Charter updates are also with member councils and these are reflective of the current thinking of the board.

Following a variation to the format for the Legatus Regional Management Group (CEOs) they have taken on a forum style approach as opposed to a meeting style.

In collaboration with the LGA this year saw a large commitment of my time in progressing the advocacy on Rating Equity through initially the Legatus Group then SA Regional Organisation of Councils and the LGA Board.

My representation includes as a member of the Yorke Mid North Alliance, LGA Regional CEOs Forum and the Northern and Yorke Landscape Board Aboriginal Engagement Committee.

I provided a regional voice to help support the local government sector in the following areas:

- Local Govt Grants Network Best Practice Grants Guide
- Judge for the Local Government Information Technology SA Incorporated Awards
- Creative Industries Think Tank
- SA Volunteer Conference and Regional Network

The Legatus Group Website was updated and a bi monthly CEO Newsletter developed along with increased publication on social media to keep members and partners informed. The following were delivered and or published and they flow on from previous projects and report.

Waste

- Legatus Group Waste and Resources Recovery Strategy and Action Plan
- Implementing the Circular Economy in SA research paper
- A supply chain analysis of the Circular Economy in Regional South Australia
- 3 videos featuring volunteer based recycling projects in the Barossa Valley and Clare and Gilbert Valleys
- Endorsement of the content for 9 CWMS on-line training videos

Roads / Transport

- SA Regional Road Priority Report
- Bridge Deficiency Report
- Legatus Group Road Deficiency Action Plan 2022 Minor Update

Community / Tourism

- SA Film Corp publication featuring 9 of the member councils as Film Friendly Councils from the Flinders Ranges, Southern Flinders and Yorke Peninsula regions

- Brighter Futures Storytelling / Podcasts featuring 7 communities across the Southern Flinders Ranges
- Partner with the Opening the Door to Nature – accessible tourism project to be delivered across the region in 2022/2023
- Inclusive and Accessible Tourism Experiences Yorke Peninsula report
- Remarkable South Flinders Ranges Tourism Alliance report

An update on the Wellbeing Gap Analysis was completed in June 2022 and this has been used as the basis for the joint approach to the Minister for Health by local MPs, Lifeline and Legatus Group for increased resources in the centralised model for mental health.

Following a workshop to identify business systems for member councils and with some seed funding the project Handling Customer Request Processes was developed by the Port Pirie Regional Council with several member councils involved.

The Local Govt Workforce research project with Torrens University commenced and a final report is due in September 2022.

I would like to sincerely thank the support I received from Paul Chapman, Tracey Rains and Colin Davies. 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

Chair Legatus Group Audit and Risk Committee – Mayor Kathy Bowman

This is a summary of activities undertaken, and recommendations made during 2021-2022.

The committee met on 4 occasions with 2 special meetings which is accordance with the Charter with the following attendance.

Date	No of Members Attending
24 August 2021	4
30 August 2021(Special Meeting)	3
22 November 2021	4
30 November 2021(Special Meeting)	5
1 March 2022	5
24 May 2022	4

Committee Member	No of Meetings Attended
Chairman Mayor Kathie Bowman	3
Mayor Rodney Reid	6

Peter Ackland	4
Colin Byles	6
Ian McDonald	6

The following table sets out the principal issues addressed by the Committee for 2021-2022 year.

Principal Issues Examined	Recommendations to Board
Financial Report	No issues, unqualified audit, adopted for the 21/22 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"> 1. Work planned maintained and adoption of recommendations by Auditor re policies. 2. Recommended and supported workshop on strategic plans and long term financial plan with appropriate recommendations to the board. 3. Assisted with and provided recommendations re the provision of Financial Management Services.
Charter	Recommended the Legatus Group adopt a variation to the Legatus Group Charter and supported the development of workshop to review the updated charter and its subsequent recommendation to distribute the revised charter to the board for their consideration.
Business, Budget and Strategic Plan	<ol style="list-style-type: none"> 1. Noted the development of the 2021-2022 business plan and budget and its quarterly updates. 2. Noted and supported the development of a workshop for updating the Legatus Group Strategic Plan and provided input to the review.
Membership	Recommendations to Board re membership of Audit Committee
Equity / reserves	Recommendations to Board on the levels to be held

Mayor Kathy Bowman

Chairman Legatus Group Audit and Risk Management Committee