



Tatiara
the good country

ANNUAL REPORT **2021/2022**



Tatiara
the good country

~VISIT FOR A DAY~

TATIARA

~STAY FOREVER~

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A photograph of two kangaroos standing in a field of yellow flowers, viewed from behind. The image is framed by a large, stylized graphic element consisting of overlapping green and yellow shapes that form a large 'C' or 'G' shape, partially enclosing the text on the left. The background of the entire page is a light blue sky with soft clouds.

OUR VISION

A vibrant, prosperous and connected community building its own opportunities.

OUR VALUES

- Accountability - We share information frequently and are transparent in our decisions. We are accountable for our actions and manage tough situations with openness and frankness.
- Leadership - We lead by example and demonstrate the courage to do what is right. We dare to explore new opportunities and challenge the way 'things have always been done'.
- Respect - We work together to build strong relationships with each other, our community and our other stakeholders. We show consideration for one another and embrace each other's differing perspectives to make better decisions.
- Integrity - We model ethical behaviour in all our words and actions. Our interactions with others are based on honesty and trust.
- Community - We are committed to our community and will reflect our community's aspirations. We will ensure that all members of our community are able to contribute and be heard.



MESSAGE FROM THE MAYOR



The Tatiara continues to live up to its name of 'The Good Country', with yet another prosperous twelve months for our area.

Although we are learning to live with COVID, it is still posing problems, however, it is hoped that with continued immunisation the side effects of the pandemic will be limited and our way of life no longer be inconvenienced. Our health system continues to feel the pressure of the pandemic with staff doing their utmost to provide the very best of care.

Well done to the Padthaway Progress Association who hosted the Australia Day celebrations this year. The Australia Day Ambassador was Dr Robert (Bob) Irving who presented Heather Edwards with the Tatiara Citizen of the Year Award for 2022.

The Padthaway Football Club received the Event of the Year Award after hosting the 2021 KNTFL Grand Final. The weather

certainly wasn't kind to them on the day, however, they provided outstanding facilities and protection from the elements for those who were in attendance.

Congratulations to the Bordertown Rotary Club for receiving the Active Citizens Award for their Mediterranean Night. Many volunteers contributed to the shared success of the evening and those involved should be proud of their efforts.

Padthaway resident, Anna Orton received the Young Achievers Award from the Padthaway Progress Association. It is pleasing to see young citizens such as Anna with a community mindset and contributing in a positive manner to the progress of their town.

A hugely successful event in February was the Skywhales. The Bordertown Football Oval provided a magnificent backdrop to the spectacular launch of the two hot air balloons, courtesy of the National Gallery of Australia, Canberra. This was a popular



event, with many spectators, both young and old, braving the cold and early start to witness something quite remarkable and unique.

The Masters Games finally went ahead after plans were interrupted due to COVID in 2020. The Tatiara was a hive of activity between 7 and 11 April 2022, with competitors having travelled from all over the country to participate in the event. Although COVID did impact the number of entrants to some extent, most sports were well supported with the Dragon Boats, Hockey, Basketball, Bowls, Golf, Equestrian, Swimming and Cycling being some of the highlights.

In May, functions were held for Volunteer Week. The Tatiara District Council places a great deal of emphasis on volunteer contributions to our local communities, and it is something we should be proud of. Functions were held in Mundulla, Padthaway and Keith, and were well attended by members of each community. Congratulations to Bob Andrews for his dedication to maintaining the grounds around Mundulla, Kyall Presgrave for his dedication to the Keith CFS, and Tim Hoare for his extensive contributions to the Padthaway community.

It is always a pleasure to conduct Citizenship Ceremonies for new members of our community, and to witness the excitement and happiness on the faces of our newest citizens. This year I have been a part of four ceremonies, with individuals being employees at local businesses, and also students at our schools.

Council received a large amount of federal government stimulus funds, which placed pressure on Council to disperse the money fairly, and within a certain period of time. In some instances this proved quite difficult as both commodities and labour were hard to source.

We have seen unprecedented demand for expanding our Industrial Estates in both Keith and Bordertown and are preparing to open Stage 4 of the Bordertown Industrial Estate and Stage 2 of the Keith Industrial Estate. We are working to resolve logistical problems for water supply in both quality and quantity at the Bordertown Industrial Estate.

Some exciting new projects are to be undertaken, including workers accommodation at the Bordertown Caravan Park, and the restoration of Hawke House. Bordertown's new adventure playground and a long awaited Medical Hub near the hospital should be well received by both locals and visitors. The state government plans to replace The Cottage with a new structure and the Speedway are looking to source federal or state funds to complete their project.

As this is my final report as Mayor, I would like to take the opportunity to thank all of the Tatiara District Council staff and Councillors for directing a very strong and well recognised Council. With the end of a four year term rapidly approaching, it is important that we not only reflect on the last twelve months, but look forward to a successful future with a new group of councillors, hopefully with fresh ideas and a desire to lead us towards continued prosperity and success.

Graham Excell
Mayor



November 2018 to November 2022

FROM THE CHIEF EXECUTIVE OFFICER

Welcome to Tatiara District Council's Annual Report for 2021/22. The report presents an overview of our operation and performance from 1 July 2021 to 30 June 2022.

It was a year of major events and infrastructure projects - from the Tatiara South Australian Masters Games 2022, the National Gallery of Australia's Skywhales: Every Heart Sings and our Multicultural Food Festival, to our eight beautiful new cabins in the Bordertown Caravan Park and the construction of the Victoria Parade Bridge, and so much in between!

In this report, we share some of our challenges and opportunities, our achievements and major initiatives. Towards the end of the report, you will find a copy of our audited financial statements for the last financial year, as well as a report of our regional subsidiary, the Limestone Coast Local Government Association.

Our Services

Local government in Australia provides in excess of 100 services to its communities. The Tatiara is no different, with our services ranging from libraries to waste management, and swimming pools to road maintenance.

With such a diverse range of services and activities delivered by Council, it is impossible to cover every aspect of our operations in this report. The below provides a snapshot of some of our initiatives and achievements over the last twelve months.

Our Finances

I am pleased to advise that Council continues in a strong financial position. In the 2021/22 financial year we reduced our adopted budgeted operating deficit of \$316,981 to a significant surplus at 30 June 2022 of \$1,812,000.

The substantial 'turn around' was primarily due to changes in grant funding provided, including additional grants, prepayment of our Financial Assistance Grants and a change in the classification of some grant funds as operational. More detail on our financial performance is provided in the financial report, pages 47-51.

Our Infrastructure - Major Projects

One of the largest parts of Council's overall expenditure is on our transport infrastructure. Council is responsible for 1,789km of roads across the district, approximately 530km of which are sealed, 1077km unsealed and 200km tracks/unformed roads.

The ongoing maintenance and renewal of this road network with a small rate base is a substantial challenge. Wherever possible, we try to maximise Council funds by seeking external sources of funding, like the Special Roads Program or the State Government's Bicycle Fund.

In 2021/22, we spent \$1,016,412 completing 37km of unsealed road resheets. We also spent \$700,887 resealing 25km of sealed roads throughout the district.

Supported by funding (50%) from the Special Local Roads Program (SLRP) we reconstructed and widened a defective section of Ridgway Road (\$85,641) and undertook rut shape correction on Pigeon Flat Road. The Pigeon Flat Road project will be completed with a final reseal in the next financial year.

The SLRP also assisted with the sealing of the shoulders on a 4.3km section of Pigeon Flat Road and a 4km section of Tatiara Road (continuing from the 2020/21 financial year).

We undertook rut shape correction works on a 4.8km segment of Wolseley Road (\$171,542) and, supported by funding from the federal government’s Local Roads & Community Infrastructure Program, sealed 12 rural intersections (\$125.980) to improve safety and reduce maintenance.

One of our biggest projects for the year, however, was the replacement of the Victoria Parade Bridge.

33% of the \$644,702 cost for the new bridge was funded by the Federal Governments Bridges Renewal Programme.



Other projects included the installation of new kerb and footpath on McLeod St and Penny Terrace Bordertown (\$116,789), upgrading the Keith Entrance irrigation system, including installation of a new automated sprinkler system with a smart controller (\$41,045) and the construction of an RV parking area and landscaping off East Terrace, Bordertown (\$161,653).

The table on page 10 provides an overview of our major projects for the last 12 months.

Technical Service Major Projects		
Project Name	Project Description	Cost
Keith Entrance	Lawn Irrigation upgrade	\$41,045
Pigeon Flat Road	Rut shape correction and reseal. High traffic volume including heavy vehicles. This project was 50% funded through the Special Local Roads Grant Funding Programme. The project will be completed with a final reseal in the next financial year.	\$517,250
Ridgway Road	Reconstructed and widened a 700 metre segment. This project was 50% funded through the Special Local Roads Grant Funding Programme.	\$85,641
Victoria Parade Bridge	Replacement of Bridge. 33% funded through the Federal Government Bridges Renewal Programme.	\$644,702
Bordertown Penny Tce	New Kerb & Gutter & Footpath	\$116,789
Unsealed Roads Resheets	Resurface and reshape 37 kms of unsealed roads throughout the district	\$1,016,412
Sealed Road Reseals	Resurface 25km of sealed roads throughout the district	\$700,887

Parks and Gardens

We are fortunate to have a large number of beautiful parks and gardens in our towns. Apart from making sure that our 26 parks look their best, pruning street trees, managing weeds in towns and roadsides throughout the district, and carrying out safety inspections on 17 playgrounds in the Tatiara, our parks and gardens team upgraded the irrigation system in Memorial Park, improved the fencing in Apex Park and arranged the installation of drinking fountains in Apex Park and Tolmer Park in Bordertown and Don Moseley Park in Keith. Work was carried at the Bordertown Recreation Lake, replacing the public BBQ, upgrading the pump filtration system and pump shed.

2022 Masters Games

In April 2022, we hosted the 2022 SA Masters Games in April 2022. The Games were hosted over two weekends, with the Dragon Boats competing at the Bordertown Recreation Lake on 2 April 2022 and the remaining events held from 7 to 11 May 2022.

Some of the key statistics / from hosting the Games include:

1. 908 people, 30+ years of age, participated in the 26th South Australian Masters Games in 21 sports across 4 key regional locations in the Tatiara District: Bordertown, Keith, Mundulla and Willalooka.
2. Elite athletes took to the starting line with keen amateurs, 30+ year-old participants made their mark alongside 70- and 80-year-olds, and even a 90-year-old inspired all of us competing in athletics.

3. Modelling based on National Institute of Economic and Industry Research (NIEIR) data indicates that the Masters Games generated a direct economic impact of \$720,000, which equates to \$5 for every \$1 invested by Council and is equivalent to the generation of approximately 15 jobs. A great achievement considering that the Games were occurring at a time when the uncertainty of COVID-19 was affecting events across the nation.

Council greatly appreciates the passion and dedication of all who worked tirelessly to bring the 'Games' to life – a big thank you to the organising committee led by Cr Cathy Langley and supported by Cr Jamie Jackson, the fantastic volunteers at our sporting clubs and the countless Council staff who supported the Games in so many different roles.



Funding

In 2020/21 we received an unprecedented number of grants. The federal government provided additional Local Roads and Community Infrastructure funding to stimulate economic recovery from COVID-19. We also undertook federally funded projects in the purchase and restoration of Hawke House and the construction of eight new cabins at the Bordertown Caravan Park.

Local Roads and Community Infrastructure Program- Phase 2 projects:

1. Wolseley Road Shape correction \$160,000
2. Asphalt Meatworks Road Bridge \$25,000
3. Sealing of intersections at various locations \$91,000
4. Asphalt intersection Densley Road/ Railway Terrace, Keith \$45,000
5. Bordertown Swimming Pool coping \$65,000
6. Aquatic lifts at Bordertown & Keith pools \$30,000
7. Bordertown Grandstand \$56,000
8. Nalang Creek Pedestrian Bridge & footpath, Mundulla \$99,737
9. Bordertown Caravan Park solar \$40,000

TOTAL: \$611,737

Local Roads and Community Infrastructure Program- Phase 3 projects:

1. Mundulla Football Club \$300,000
2. Padthaway Netball Club \$210,000
3. Bordertown Football Club \$110,000
4. Keith Bowling Club \$40,000
5. Keith Football Club \$40,000

6. Mundulla Sport and Recreation Centre \$40,000
 7. Bordertown Golf Club \$40,000
 8. Padthaway Bowling Club \$40,000
 9. Keith & Tintinara Show Society \$40,000
 10. Keith Golf Club \$10,000
 11. Keith Motorcycle Club \$45,000
 12. Tatiara Karting Club \$20,000
 13. Wolseley Community and Recreation Club \$75,000
 14. Keith Institute \$217,698
 15. Bordertown Community Facility (Scouts & Guides Building) \$50,000
 16. Bordertown Airfield \$20,000
- TOTAL: \$1,297,698**

Bordertown Caravan Park

With the federal government's support we were able to instal eight new self-contained cabins and undertake infrastructure upgrades throughout Park. Combined with improved management and the delivery of great customer service, the Bordertown Caravan Park has consistently recorded high occupancy rates for its accommodation (85%+) and powered sites by workers, travellers and visitors.

The Park was at full capacity during the 2022 Masters Games and the State Country 8-Ball Championships, and according to the Australian Tourism Data Warehouse, a national platform for digital tourism information, by December 2021, the Bordertown Caravan Park had generated 65,000 accommodation leads from the website, the fifth highest leads generated in the Limestone Coast tourism statistics.

Pleasingly, the Bordertown Caravan Park generated its first operating surplus (\$45,494) in 2021/22.

Housing Shortage

The district's housing shortage continues to be one of our biggest challenges.

In 2020, Council partnered with Unity Housing and the South Australian Government on the construction of two affordable four-bedroom homes in Seventh Street, Bordertown. While works were expected to commence, COVID-19 and the resultant cost increases and labour/supply shortages meant that the commencement of works has been delayed. We expect the project to commence in the coming months.

We also tendered for the development of eight **workers accommodation units** at the Bordertown Caravan Park, a project co-funded by the federal government's Building Better Regions Fund. The tendering process is expected to be completed in November 2022, with works to be completed early in the new year.

Together with the Coorong, Naracoorte Lucindale and Southern Mallee Councils we are pursuing a **Joint Councils Key Worker Housing** project, exploring development of 60 – 80 homes in the four local government areas. The project recently received funding from the Local Government Association's Research and Development Scheme and will see the completion of a feasibility report and partnership model by mid-2023.

Bordertown and Mundulla Recreation Reserve Master Plans

In 2021/22 we developed Master Plans for our recreation precincts in Bordertown and Mundulla. Over a period of 12 months, we engaged and consulted with

user groups, reviewed different options – from conservative, to moderate, to grand visions, and developed 10 year plans for the future. The plans provide guidance and direction for the future development and maintenance of the sites and facilities. With estimated total costs of between \$17 – 19.5 million they will require significant commitment, focus and fundraising from everyone to realise. The plans were formally adopted by Council at its September 2022 meeting.

Website, Visual Identity, Social Media

Council's website www.tatiara.sa.gov.au continued to be a popular resource for ratepayers and visitors during 2021/22, recording 42,504 hits from 32,532 users. The site recorded 12,352 new users, with most users from Australia (89.45%), including 69.54% from South Australia.

We have continued to grow our Facebook presence and by 30 June 2022 reached 1,755 followers on our Tatiara District Council page, 941 followers for the Walkway Gallery (941) and 1,600 for What's on Tatiara.

Bordertown Medical Hub

After calling for expressions of interest to develop a medical hub on Council land adjoining the Bordertown Memorial Hospital in March 2021, in May 2021 Council resolved to accept local Dr Remona Pungutan's proposal.

Since then, the development has progressed through the design phase, and after a few difficult months trying to resolve native vegetation matters, is now back on track with contracts of sale for a portion of the land adjoining the hospital executed in October 2022.

More information on the medical hub can be found here: <https://www.tatiara.sa.gov.au/community-information/latest-news/medicalhub>.



Community Support Projects		
Group Supported	Project Support	Amount
Mundulla Netball Club	Facility Upgrade	\$10,000
Keith Bowling Club	Hosting SA Senior Supra Series Event	\$5,000
Bordertown Rifle Club	Restoration and Renovation to Clubrooms	\$3,000
Keith Swimming Club	Coaching training	\$1,095
Bordertown Spring Festival & Show	Marquee hire & assistance for Covid marshalls	\$3,364
Bordertown Netball Club	Computer equipment - IPADS	\$1,500
Wirrega Women in Ag Business	Hosting the Regional Limestone Coast conference	\$300
Tatiara Chaplaincy Group	Support towards the operations of Chaplaincy in the Tatiara Schools	\$10,000
Bordertown & Keith Men's Sheds	Administrative Costs per Men's Shed	\$1,400
Bordertown & Keith Senior Citizens	Administrative Costs per town	\$1,400
Youth Sponsorships	Training and personal development programmes, participation in state or national teams	\$350
Australian Red Cross	Support the local Xmas function	\$200
Keith Peak	Donation for Flying High in Small Place Event	\$1,364
Bordertown Health & Community Foundation	Sponsorship for Border to Beach bike ride	\$350
Padthaway Progress Association	Hosting the 2022 Australia Day Event	\$750
Various Clubs and Grounds	In-kind works completed by Council Staff for small amounts of rubble for driveways and grounds plus support with road closures for community events	\$34,694
Stand Like Stone Foundation	Annual Donation	\$3,000
Community Development Projects	Support towards promotional, catering, bus hire and various ad hoc community expenses to support community events	\$27,366
Migrant Projects	Settlement enhancement	\$16,257
Community Loans	Bordertown Bowling Club \$105k, Tatiara Karting Club \$100k, 5TCB \$80k	\$285,000
5TCB - Community Broadcasting	Upgrade of Equipment	\$80,000
LRCIP Funding Phase 1 - carried forward from 2020-21		
Keith Pool	Filtration System	\$60,739
Bunker Road	Seal Intersection	\$60,739
LRCIP Funding Phase 2		\$611,737
Bordertown Showgrounds	Grandstand	\$60,739
Bordertown Pool	Pool Coping	\$51,832
Bordertown & Keith Pool	Pool Lifts	\$37,187
Meatworks Road Bordertown	Seal Bridge	\$35,430
Densley Road Railway Tce Keith	Seal Intersection	\$37,755
Wolseley Road	Shape Correction	\$171,542
Various Rural Roads	Seal intersections	\$125,981
Nalang Creek Mundulla	Bridge	\$74,070
Bordertown Caravan Park	Solar - carried forward to 2022-23	\$0



The Walkway Gallery presented six exhibitions and welcomed 18,112 people through the door.

Exhibition highlights include the **2021 Tatiara Art Prize**, local spotlight exhibitions of Catherine Warnest and the first iteration of the **Stories of Strength** exhibition. The program also featured the Country Arts SA touring show **Domestic Arts** by Sera Waters which coincided with the Limestone Coast launch of the community embroidery project **Telling Tales**. Our partnership continued with the **Riddoch Art Gallery** and **Art Gallery of South Australia** with a collection show featuring the work of Limestone Coast artist **Iris Frame**. 2022 also saw the gallery celebrate NAIDOC Week and Reconciliation Week by celebrating the new work of Ngarrindjeri artist Thomas Readett and his show **First Persons**.

The big (both literally and metaphorically) event of the year was finally seeing Patricia Piccinini's Skywhales take to the Tatiara skies in partnership with the National Gallery of Australia. This event was a long time coming with many delays due to COVID, but it was without a doubt the highlight for the 2021/22 program.

The gallery also hosted a range of highly successful public programs, educational programs and events designed for a range of community groups and ages. The new Brushes and Bevvies workshops were a standout with 7 events attended by 148 people in Bordertown and Keith.

Programming and visitor attendance numbers were still disrupted and restricted due to the COVID-19 pandemic, but we saw an increase in attendance both physically and virtually across all Walkway Gallery platforms. Peak visitation, liking and googling largely occurred around major show announcements. Our most visited web page in 2021/22 was the Tatiara Art Prize followed by Skywhales.



Key initiatives and projects held throughout 2021/22 include;

Volunteer Recognition

- Our 2022 National Volunteer Week went ahead with three functions held in Mundulla, Padthaway and Keith.
- Congratulations to our 2022 Volunteer of the Year award recipients Bob Andrews, Tim Hoare and Kyall Presgrave.
- Thank you to Mundulla Primary School, Padthaway Bowling Club and Keith Hospital Auxiliary for catering the three events.
- Thank you to 5tcbFM for their support during the 2022 National Volunteer Week.

Youth Week & Youth Support Activities

- Tatiara District Council officially launched the Keith Pump Track with the Lighthouse Youth Projects team visiting to show enthusiastic young people how to use the track, fix bikes and offer the experience of riding professional BMX bikes.
- Tatiara District Council supported the pilot Youth Personal Leadership Program at Bordertown High School. Students self-identified to take part in this program which took place over a school term. By adopting program principles, young people learn the skills to make positive choices and, as a result, are more motivated in school and community, confident in themselves and able to tackle life’s challenges.
- We supported 911 students from Tatiara schools to celebrate the year’s end with a free movie in the Tatiara Civic Centre.

2021/22 Snapshot

	2020/21	2021/22	
Total number of exhibitions	6	6	
Total Attendance	16,895	18,112	^7%
Average attendance per exhibition	2,815	3,018	
Total payments to artists	\$4,021	\$21,174	^426%
Total commission made on sales / entry fees	\$773	\$11,596	^1400%
Unique visitors to walkwaygallery.com	1,485	2,774	^87%
Facebook likes	656	798	^20%
Facebook followers	744	923	^24%
Instagram followers	1,234	1 310	^6%



2022 Tatiara Volunteer of the Year Awards

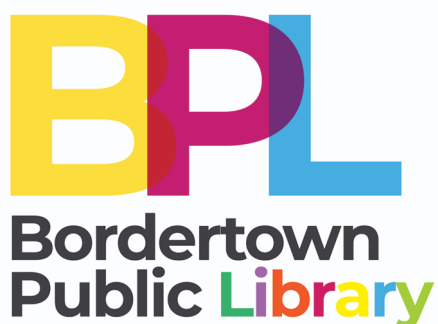


2022 Tatiara Volunteer of the Year Winner - Bob Andrews (Mundulla) with Mayor Excell.

2022 Tatiara Volunteer of the Year Winner - Kyall Presgrave (Keith) with Mayor Excell.



2022 Tatiara Volunteer of the Year Winner - Tim Hoare (Padthaway) with Mayor Excell.



Library in Numbers 2022	
Activity	Total
Number of visitors	20288
Number of loans	33078
Information requests answered	1768
Active members	3108
Mobile printing	759
Program participants	1458
Total Programs	110

This year has seen Bordertown Library staff assist locals and tourists alike in gaining border passes through to Victoria, Tasmania, and Western Australia. With the opening of the borders our IT help sessions moved from downloading and using QR codes to assisting in the setup of MyGov accounts and helping people put their COVID vaccination certificates on phones.

We have brought a host of new and exciting activities to the library.

171 people participated in one of our daytime activity sessions: book folding, macrame, upcycling pots, crochet, jewellery making and more. For History Month Jenny Hunt and Christine Hunt took people on a **Notable Women of the Tatiara** tour of the Bordertown Cemetery and a walk along Woolshed Street to discover stories behind our old buildings.



Children's activities included:

- Learning new acting skills with Bordertown Drama Group during the school holidays.
- Making some Zentangle art, striped wrist bands and painting on fabric during Creative Kids after school program.
- Listening to an ANZAC story and making poppies.
- Rhyming, wriggling, and grooving at Rhyme Time
- Sharing a story in the library for book week.

and more.

The library received a \$5,000 **SA Trust History Grant** to purchase equipment (albums and plastic photo sleeves) to catalogue and rehouse the Border Chronicle photograph collection. Using community volunteers and the materials purchased from this grant we have started to transform this collection into one that can be easily searched, viewed and used by the community. The completion of this project will enable researchers and people seeking historic images to easily locate and use Border Chronicle photographs.



Culturally and Linguistically Diverse Community

We continue to work with our multicultural community and collaborate with Tatiara Multicultural Group, **Welcoming Cities**, local business, and service providers. Excitingly we featured in the Welcoming Cities national publication "Stories of Welcome" Volume 3.

We held **Stories of Strength** in an exhibition using photography and storytelling to improve awareness and understanding of the strength and resilience of the Tatiara's migrant community.

Over 1,500 people visited the Gallery to see the exhibition, it was also shown at the Penola Visitor Centre and Bordertown

High School, and featured in an ABC story. Our Vibrant **Multicultural Food Festival** in May 2022 was a sold-out success. 450 attendees were served a variety of delicious food from six different cultures. They were also entertained by local community members and the Tamil Arts Group who travelled from Adelaide.

Local volunteer Esmatullah Ahmad Zadar was announced as joint winner of the Governor's **Multicultural Volunteers Award**. Esmatullah has been an influential advocate in advising, leading, and uniting the community, and we were delighted to celebrate this achievement with him.

We showcased our work around welcoming and belonging at the **Federation of Ethnic Communities Council of Australia Conference** in Melbourne, and we provided sporting opportunities to the broader community with soccer, badminton, and rugby.



Development Applications 2021/22

Council dealt with a range of Development Applications with the majority being for residential, commercial, and industrial land uses. Developments associated with the rural economy again featured prominently with numerous applications for frost fans.

In total we approved developments of approximately \$18.6 million.

Industrial Estates

The Bordertown and Keith Industrial Estates provide suitable land for new and existing businesses. All developed allotments in both the Bordertown and Keith Industrial Estates have been sold, reflecting the success and demand for land in the estates.

Land Divisions have been approved in 2022 for the expansion of both estates and will create 16 additional allotments at Bordertown and 12 in the Keith Estate in the next stage.

Installation of the development infrastructure is due to commence in early 2023. In the meantime, alternative solutions to address the insufficient water supply in the Bordertown Estate will need to be investigated.

Development Assessment Panel

Tatiara, Kingston, and Naracoorte Lucindale Councils established the Northern Limestone Coast Regional Assessment Panel, which has now been in operation for nearly two years.

Council's Director Development and Environmental Services is the Assessment Manager for the Panel. There were no meetings of the Panel during the reporting period as all applications were assessed under delegation.

Swimming Pools

Council provides excellent outdoor aquatic facilities at Bordertown and Keith. The pools are open from mid-November to early March. The Pool Managers administer a range of programs, including Bordertown Swim School, aqua fitness, Vac Swim and RLSSA Higher Awards, private swimming lessons, lap swimming and the Swim and Survive Program.

Substantial works have been completed at both the Bordertown and Keith Pools in accordance with the long-term asset management plan. Council also purchased portable disability lifters for both pools.

Local Action Plan Committee

Council continues to contribute \$40,000 per annum towards the Coorong Tatiara Local Action Plan committees (CTLAP).

A MOU has been in place with the Coorong District Council since 2010, which provides the opportunity to work together and provide sustainable agriculture and environmental projects.

Coorong Tatiara LAP staff work closely with numerous government agencies to deliver workshops beneficial to rural landholders.

Work continues in many areas including bushfire landscape recovery, sandy soils and management of environmentally significant Council land, which includes the Mundulla Common and Swamp, Cannawigara Swamp and the Tatiara Creek.

Buildings

Works continue to be undertaken on buildings and structures in accordance with the maintenance schedule. Maintaining our buildings, and more importantly deciding which assets are

surplus to requirements, especially when service levels and affordability are taken into consideration, will continue to provide challenges.

Council has near completed the \$1.4m upgrade of the Bordertown Caravan Park which included eight new cabins. Two of these cabins are disability compliant and there is a high occupancy rate for all the cabins.

Council is in the process of constructing another eight (8) single occupancy units within the caravan park.

Both projects have been funded by the federal government's Building Better Regions Program.

Renovation work on Hawke House, birthplace of former prime minister Bob Hawke has commenced. Mulloway Studio were engaged to undertake the design development and interpretation strategy for the project.

The building will be used as a Bed & Breakfast and visitor/community meeting area.

Health and Well Being Action Plan

This is a five (5) year plan aimed at improving the health and wellbeing of the district's residents. One of the key aspects of the plan is to provide the opportunity for all residents to live in a "healthy, liveable and connected community".

In 2021/22, we partnered with "Survivors of Trauma and Torture Assistance and Rehabilitation Services" (STTARS) to meet the needs of our CALD community.

We also provided COVID-19 support to local businesses, shared information through on-line platforms and supported our migrant community to ensure that information and messaging was clearly understood.

Disability Access and Inclusion Plan

Council has a responsibility to activate an inclusive culture and ensure all members of our community, regardless of ability, have access to our services, and nothing prevents someone from participating in programs.

The **Pool and Beyond** project provided CALD communities, people with a disability, and people from a low socioeconomic background with necessary water safety skills and knowledge, to feel confident participating in water-based activities.

We also established a staff advisory group to assist in implementing the key goals and actions of our Disability and Inclusion Plan and provided inclusion training for approximately twenty-seven staff and elected members.

Immunisation

Council contracts the Bordertown Memorial Hospital to provide immunisation services for children in the district. The programs are extremely beneficial, and Council will continue to investigate ways to improve participation.

What a big year it has been!

None of the above could have been achieved without the support of Elected Members, our staff and many volunteers. Thank you, for your commitment, professionalism and hard work throughout.

Anne Champness
Chief Executive Officer

Meet the Elected Members

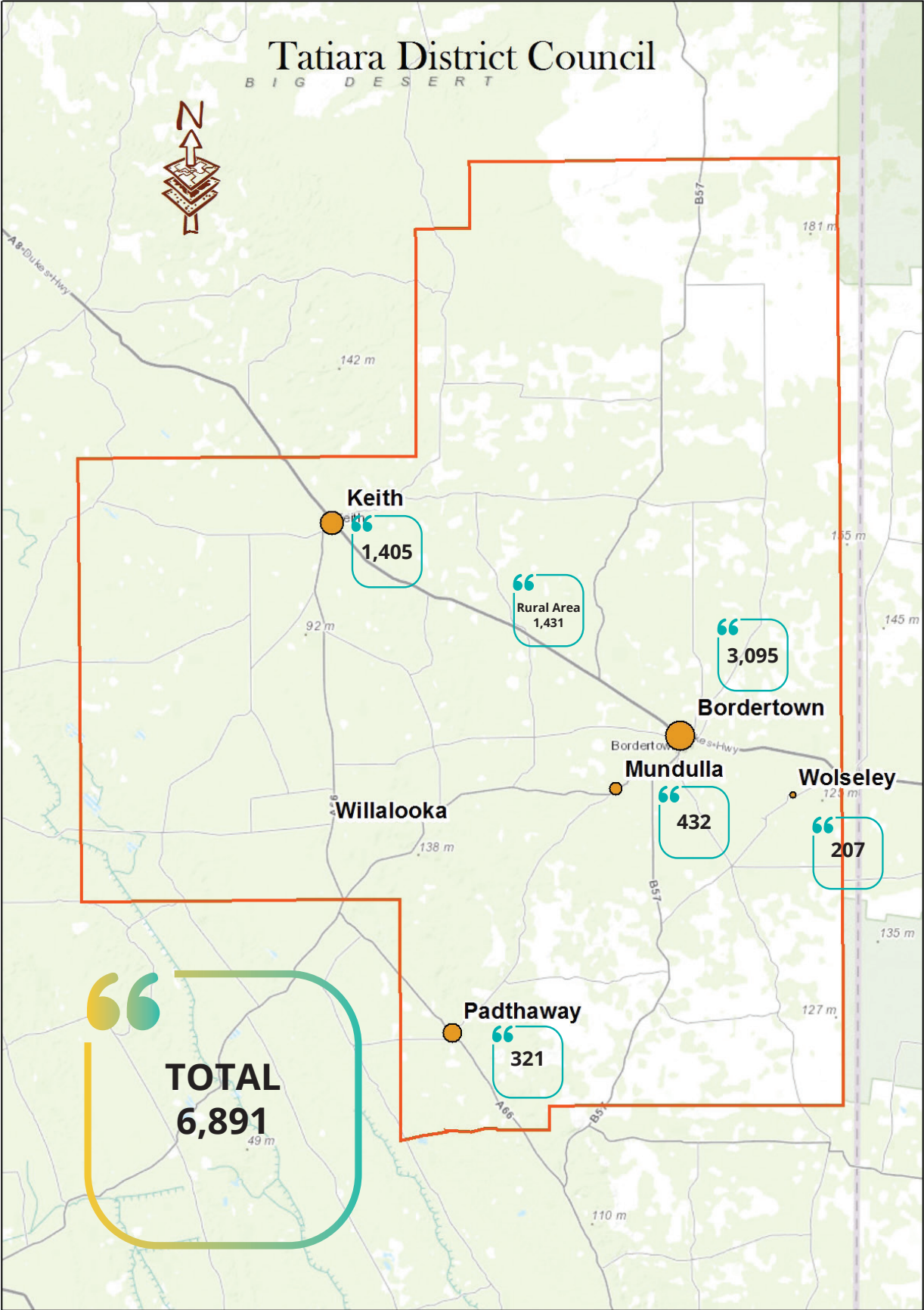


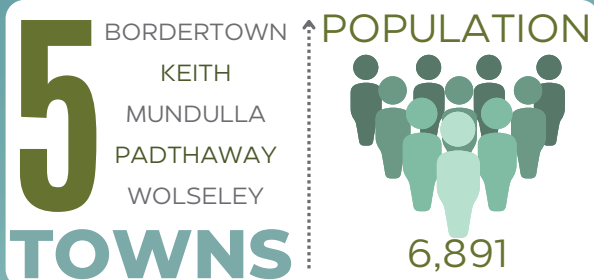
Back Row: L-R Miles Hannemann, Jamie Jackson, Maureen Oliver
Middle Row: L-R Ken McInerney, Robert Mock, Liz Goossens
Front Row: L-R Cathy Langley, Diana Penniment, Graham Excell, David Edwards

Area Councillors	Contact Details	Committee Roles
Mayor Graham Excell	PO Box 57 Mundulla Ph: (08) 8753 4096 Fax: (08) 8753 4096 Mob: 0428 534 096	TDC Executive Committee Local Government Association of SA voting delegate Local Government Finance Authority voting delegate Limestone Coast Local Government Association Limestone Coast Economic Development Reference Group
Deputy Mayor Cr Liz Goossens	PO Box 62 Mundulla Mob: 0448 292 821	TDC Executive Committee Tatiara Economic Development Committee Tatiara Local Action Plan Committee Tatiara Tourism Group (until 10/8/2021) Local Government Association voting delegate proxy
David Edwards	PO Box 766 Bordertown Ph: (08) 8752 0608 Fax: (08) 8765 5073 Mob: 0413 601 283	
Miles Hannemann	PO Box 53 Keith Ph: (08) 8756 7043 Fax: (08) 8756 7038 Mob: 0429 952 327	Murray Darling Association (until 13/7/2021) TDC Executive Committee Keith Urban Development Committee Plant & Machinery Working Group Box Flat Dingo Control Co-Ordinating Committee
Jamie Jackson	3258 Riddoch Highway Willalooka Mob: 0427 799 504	Keith Gymnasium Committee LCLGA Roads & Transport Management Group Bordertown Wildlife Park Working Group Plant & Machinery Working Group 2022 Tatiara Masters Games Committee
Cathy Langley	PO Box 185 Bordertown Ph: (08) 8752 0197 Fax: (08) 8752 0197 Mobile: 0428 720 197	Bordertown on the Move Committee Bordertown Hospital Health Advisory Committee Tatiara District Memorial Pool Committee 2022 Tatiara Masters Games Committee Limestone Coast Local Government Association - 2nd proxy
Ken McInerney	2 Osborne Court Bordertown Ph: (08) 8752 0091 Fax: (08) 8752 0510 Mob: 0407 793 938	TDC Building Fire Safety Committee TDC Audit Committee
Robert Mock	PO Box 475, Bordertown Ph: (08) 8752 2743 Fax: (08) 8752 0843 Mob: 0429 944 213	TDC Audit Committee TDC Executive Committee Plant & Machinery Working Group Tatiara Local Action Plan Committee Box Flat Dingo Control Co-Ordinating Committee - proxy
Maureen Oliver	PO Box 354 Keith Mob: 0428 164 691	TDC Executive Committee Keith Institute Management Committee Keith Urban Development Committee
Diana Penniment	PO Box 177, Bordertown Ph: (08) 8752 0403 Fax: (08) 8752 0654 Mob: 0419 546 037	Bordertown Medical Hub Working Group Bordertown High School Equipment Trust Fund Tatiara Employment Solutions Board Bordertown on the Move Committee Tatiara District Memorial Pool Committee

* Elected Members November 2018-November 2022

Our District





KEITH
lucerne
capital of the
southern
hemisphere

abundance of
underground
water

median sale
price
\$176,000

1000+
**LOCAL
BUSINESSES**

\$18.6 MILLION
in property
value for
building
approvals

TOTAL
3,933
EMPLOYED

TATIARA IN FOCUS

area of
6,526
square
kilometres

2022
TATIARA SA
MASTERS GAMES
MAJOR EVENTS
SKYWHALES:
EVERY HEART
SINGS

**Walkway
Gallery** | 18,112 visitors
\$33,070
in artwork sales

BORDERTOWN
home of the
white
kangaroos

UNEMPLOYMENT
1.5%
RATE

\$441
MILLION
in gross
regional
product

**WINE
REGIONS
OF
TATIARA**

P
A
D
T
H
A
W
A
Y

M
U
N
D
U
L
L
A

1789kms
of Council roads

**327 kilo
metres**
of state roads

\$42,484
median
annual
income

53.8
percent
EMPLOYMENT IN:
• AGRICULTURE
• FORESTRY
• FISHING

Senior Executive Officers

During 2021/22, Council had four Senior Executive Officers under the provisions of the Local Government Act 1999. All four of these officers are engaged under contracts. Their total remuneration packages consisted of the following:

Anne Champness

Chief Executive Officer

Four year contract - includes salary, 10% superannuation plus private use of vehicle. Benefits payable may include the payment of memberships to professional bodies. No additional bonuses are payable.

Kingsley Green

Director Corporate & Community Services

Rocky Callisto

Director Development & Environmental Services

Aaron Hillier

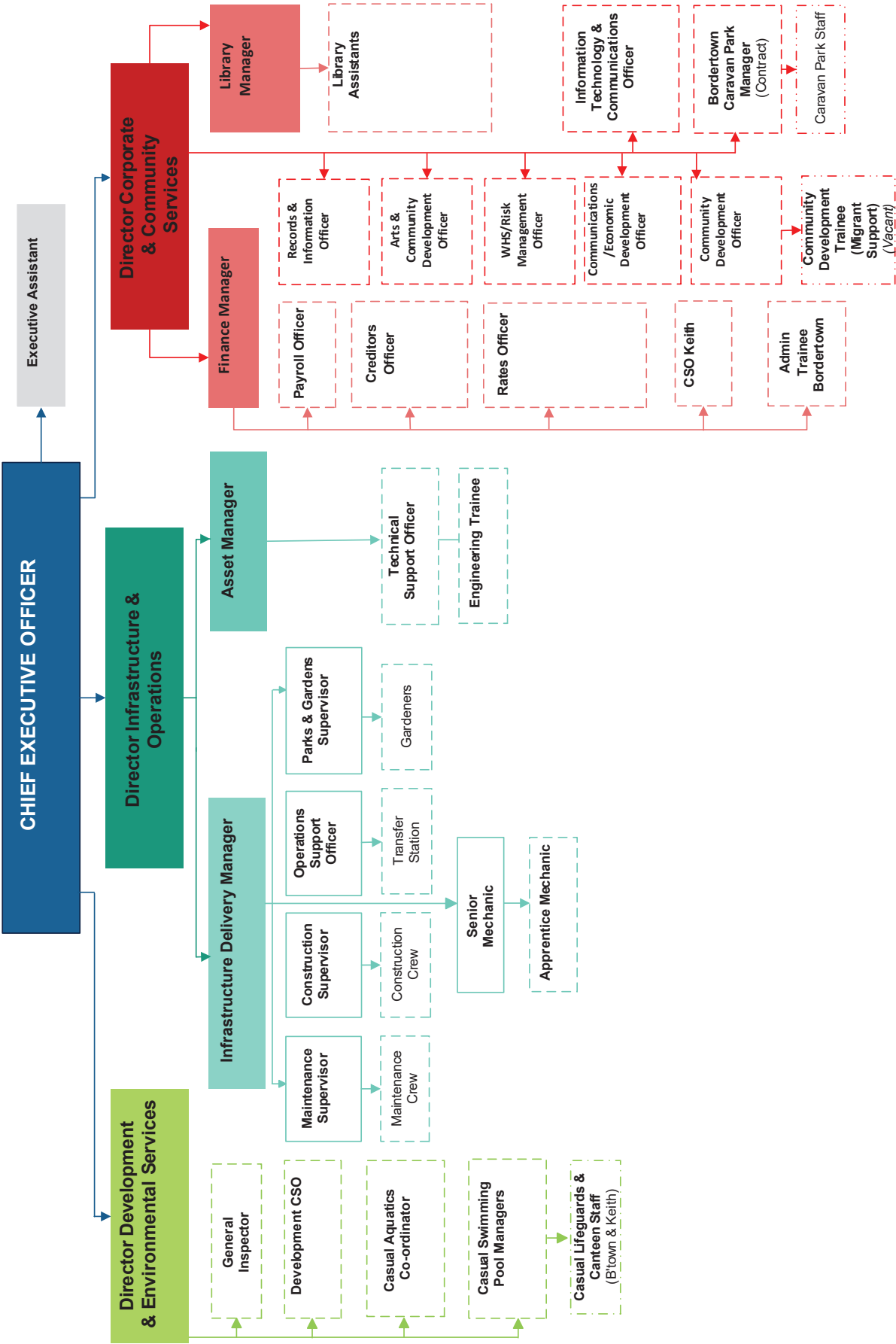
Director Infrastructure & Operations

Five year contract - includes salary, 9.3% superannuation plus private use of vehicle. Benefits payable may include the payment of memberships to professional bodies and reimbursement of internet expenses. No additional bonuses are payable.



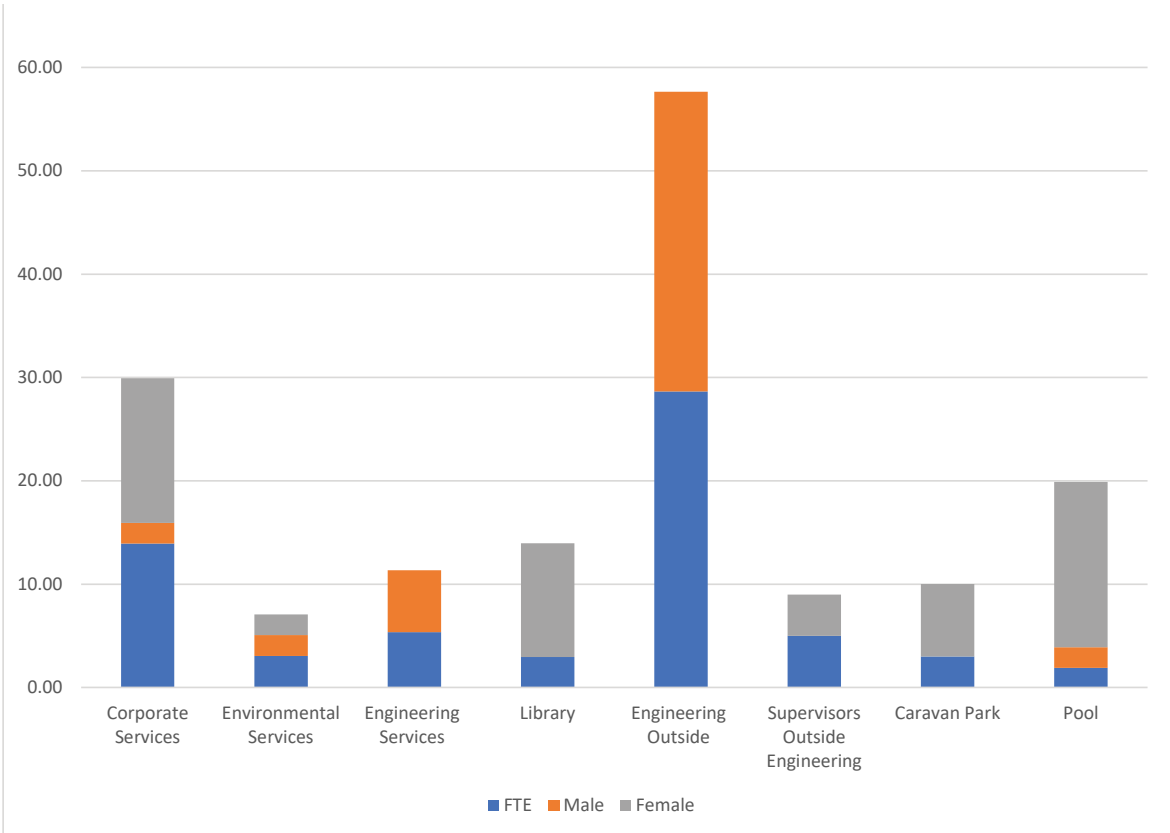
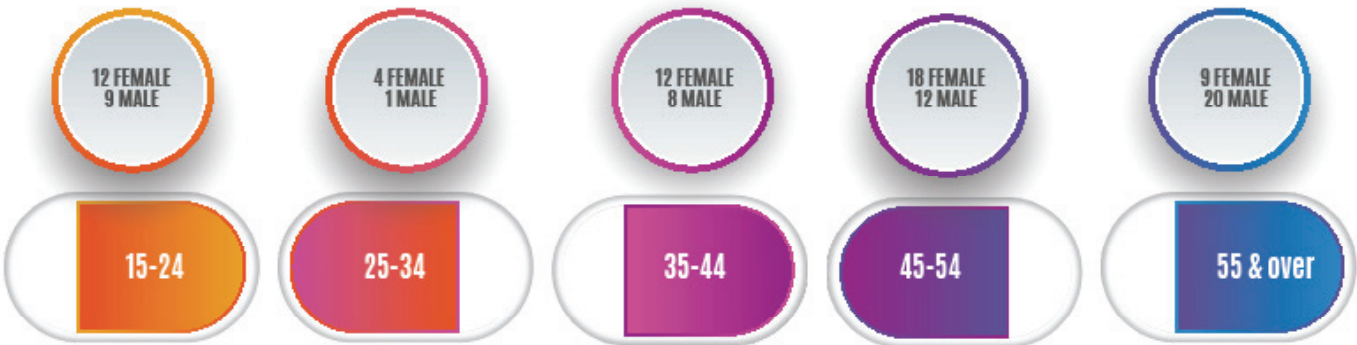
L-R: Kingsley Green, Rocky Callisto, Anne Champness & Aaron Hillier.

Organisational Structure

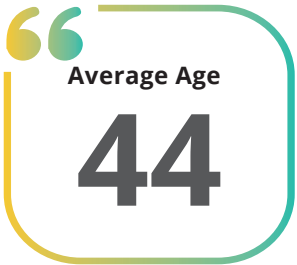


Staff Facts

Over the course of 2021/22, Council employed 105 staff, in full time, part time, and casual roles at the swimming pools, cinema and library.



Male 50
Female 55



Elected Members

Allowances

The below allowance amounts (as of November 2022) are per annum and are paid monthly in arrears.

Type of Allowance:

- Mayor \$59,728
- Deputy Mayor \$18,665
- Standing Committee Presiding Member \$18,665
- Elected Members \$14,932

Meeting Times

Council meetings are held on the second Tuesday of each month commencing at 5.00 pm. The public are welcome to attend as part of the gallery.

Council Members Training and Development

Council's Training and Development Policy sets out our commitment to professional development in accordance with Sect. 80A of the Local Government Act.

The professional development undertaken by Elected Members is detailed in the table below:

Date	Training/Development	Elected Members									
		Mayor Excell	Edwards	Goossens	Hannemann	Jackson	Langley	McInerney	Mock	Oliver	Penniment
5/10/21	Council Briefing Session - Local Government Reform	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2/11/2021	Kelley Jones Briefing – The ICAC, the OPI and the Ombudsman	✓	✓	✓	-	✓	✓	✓	✓	✓	✓
20/6/2021 – 23/6/21	2021 National General Assembly Canberra	-	-	✓	-	-	-	-	-	-	-
7/7/2021	LGA Elected Members Forum #2 Strategic Thinking is Strategic Seeing	-	-	✓	-	-	-	-	-	-	-
24/11/2021	LGA Elected Members Forum #3 Leadership Lessons for the Future	-	-	✓	-	-	-	-	-	-	-
29/4/2022	LGA Roles, Responsibilities and Behaviours Part 1 a	-	-	-	-	-	✓	-	-	-	-
5/5/2022	LGA Roles, Responsibilities and Behaviours Part 1 b	-	-	-	-	-	✓	-	-	-	-

Meetings Attended

Elected Members	Council Meetings	
	Normal (12)	Special (1)
Mayor Excell	11	1
Cr Edwards	12	0
Cr Goossens	12	1
Cr Hannemann	12	1
Cr Jackson	9	1
Cr Langley	10	1
Cr McInerney	10	1
Cr Mock	12	1
Cr Oliver	12	0
Cr Penniment	9	1

Audit Committee

Non Council members receive the following allowances:

- Sitting fee \$150 per meeting
- Travel allowance (\$30 - 30-50 km from Council Office or \$50 - 50-100 km)

Non-Council members who serve on this committee are as follows:

- Jim Ker
- Sonia Winter
- Brendan Dowd

Elector Representation

Representation Quota

The Tatiara District Council is a corporate body consisting of a Mayor and nine Elected Members. The Council area is not divided into wards.

Councillors are known as Area Councillors. Currently the Tatiara District Council has 4,566 electors, this equates to an elector ratio of 1:566.

Representation Quota for councils of similar size:

- Coorong District Council 1:433
- Naracoorte Lucindale Council 1:548
- Wattle Range Council 1:735
- Clare & Gilbert Valleys Council 1:686
- Goyder Regional Council 1:445
- Grant District Council 1:564

Data source: Electoral Commission SA 2021-22

Council last undertook a representation review in 2021 and will commence the next review in 2029.

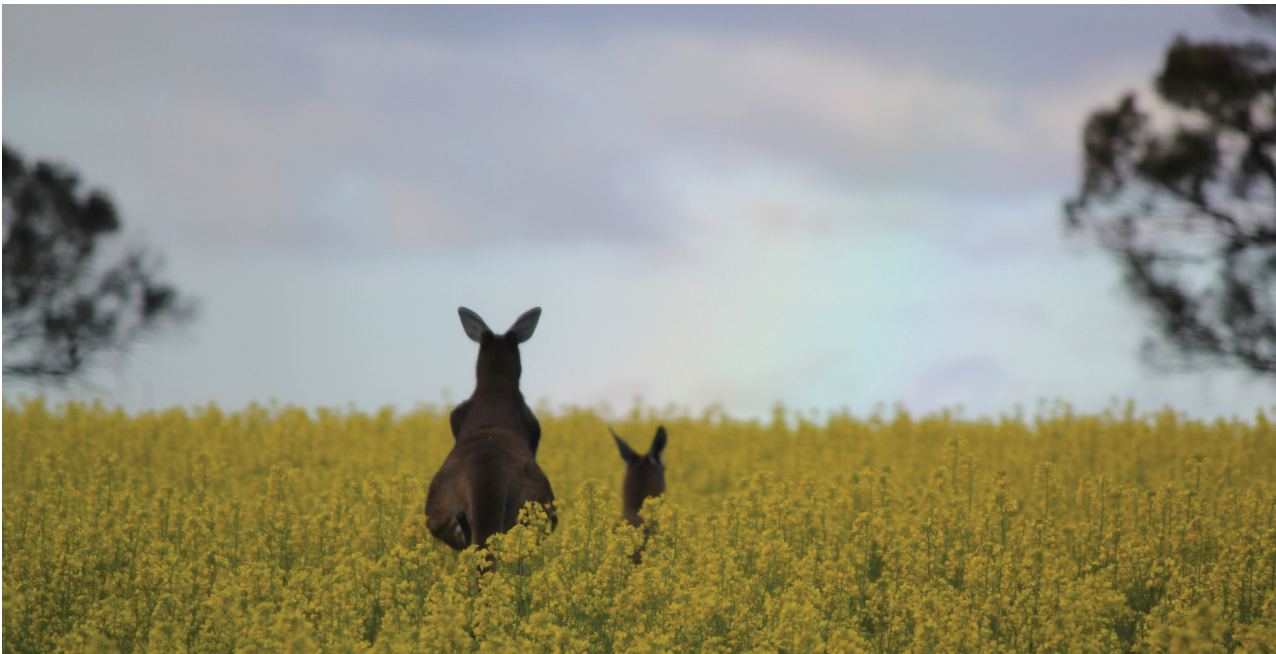
Development Approval Statistics - 1 July 2021 to 30 June 2022

		\$
New Dwellings	23	8,161,942
Dwelling Additions	3	375,000
Commercial/Industrial	10	6,633,100
Outbuildings	73	3,480,806
Total	14	
	123	18,650.848

- Notes for producing this table:**
 Derived from PLAN SA PORTAL – Council report, Development applications.
- Table excludes Demolitions.
 - Commercial/Industrial includes commercial new & additions, change of classification, public additions.
 - Outbuildings includes sheds, garages, carports, pergolas, verandahs, swimming pools. All farm/hay/agricultural sheds.

Local Nuisance and Litter Control Act

	Complaints received	Expiations	Prosecutions	Nuisance Abatement	Civil Penalties S34	Applications to the Court
Backyard Burning	3	Nil	Nil	Nil	Nil	Nil
Litter	5	Nil	Nil	Nil	Nil	Nil
Noise	1	Nil	Nil	Nil	Nil	Nil
Odour	0	Nil	Nil	Nil	Nil	Nil



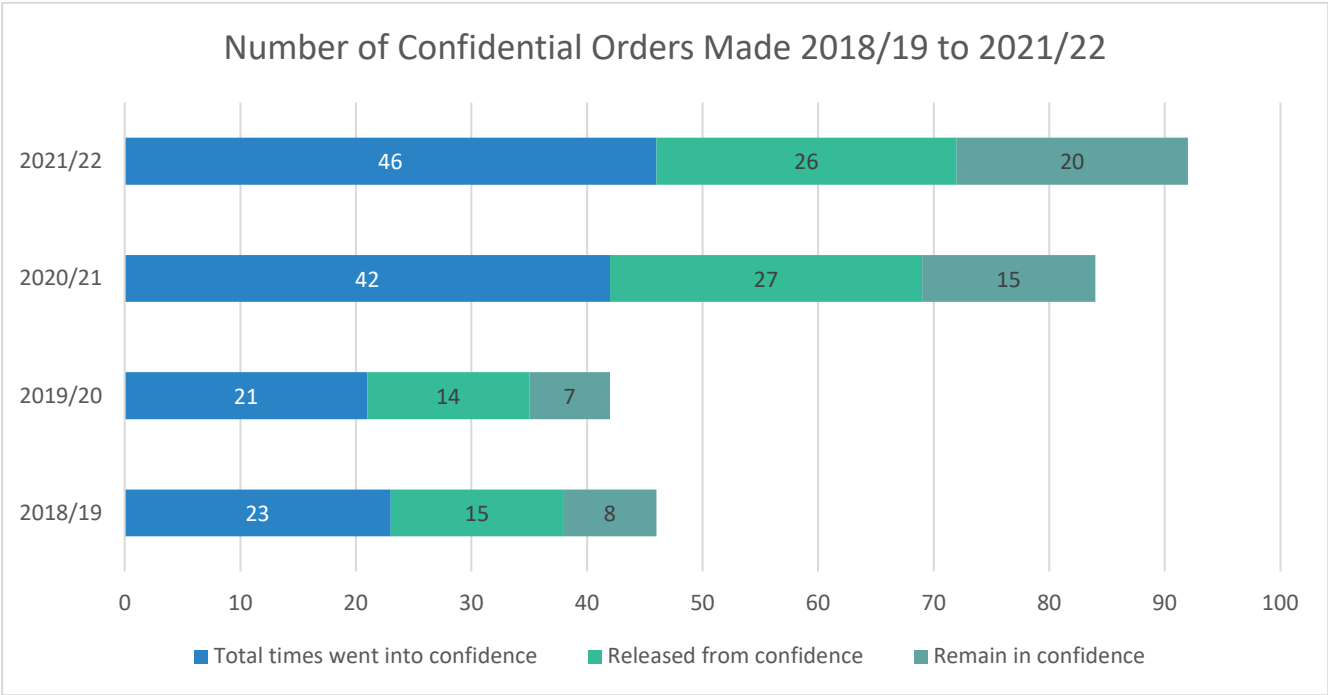
Confidentiality Provisions

Council meetings are generally conducted in a public environment, however there are some circumstances where it may be necessary or appropriate for specific items from a meeting to be considered in confidence.

Section 90 of the Local Government Act sets out the specific circumstances where this may occur.

Council and/or Council Committees went into confidence forty six times this past year to discuss the items set out in the table on the following pages. The increase was due to a large amount of grant funding being received and increased tendering for works/projects.

Council has adopted a Code of Practice - Access to Council Meetings & Documents, which is available from our website or offices. Any enquiries in relation to the process for seeking access to documents held by the Council should be directed to Council's nominated Freedom of Information Officer, Anne Champness, on (08) 8752 1044.



As at 30 June 2022, of the forty six times Council went into confidence, twenty five reports/ minutes were released and 21 remain confidential.

Date	Subject	Reasons	Remaining in Confidence
10/08/2021	Information Communication and Technology (ICT) Review	(k)	Released 23/2/2022
10/08/2021	Possible purchase of land at the Keith Industrial Estate	(b) (i) & (ii)	Yes
10/08/2021	Waste Management Services Contract	(d) (i) & (ii)	Yes
10/08/2021	Road shape correction purchase recommendation RFT 1-21/22	(k)	Released 18/11/2021
14/09/2021	Complaint - Fifth Street, Bordertown	(a)	Yes
14/09/2021	Waste Management Services Contract	(d) (i) & (ii)	Yes
14/09/2021	Roadside Slashing Contract Purchase Recommendation	(k)	Released 18/11/2021
14/09/2021	Mundulla Nalang Creek Pedestrian Bridge	(k)	Released 23/2/2022
14/09/2021	Counter Offer to Purchase Land in Bordertown Industrial Estate	(b) (i) & (ii)	Released 2/6/2022
12/10/2021	TTEG - Public Lighting Dispute	(h) & (i)	Yes
12/10/2021	CWMS SCADA Upgrade	(k)	Released 28/1/2022
12/10/2021	Victoria Parade Bridge Culverts Purchase Recommendation	(k)	Released 23/2/2022
12/10/2021	Request to purchase land in Stage 4 of the Bordertown Industrial Estate	(b) (i) & (ii)	Yes
9/11/2021	Waste Management Services Contract	(d) (i) & (ii)	Yes
9/11/2021	Mundulla Nalang Creek Pedestrian Bridge	(k)	Released 23/2/2022
9/11/2021	Victoria Parade Bridge Culverts Purchase Recommendation	(k)	Released 23/2/2022
9/11/2021	Replacement of Grader	(k)	Released 23/2/2022
9/11/2021	Replacement of Case Backhoe	(k)	Released 28/1/2022
14/12/2021	Victoria Parade Bridge Replacement Update and Purchase Recommendation	(k)	Released 23/2/2022
14/12/2021	Mundulla Nalang Creek Pedestrian Bridge	(k)	Released 23/2/2022
14/12/2021	CWMS Drain Flushing Contract Purchase Recommendation	(k)	Released 23/2/2022
14/12/2021	Bordertown Industrial Estate - Stage 4 - Detailed Design and Staging	(b) (i) & (ii)	Released 2/6/2022
14/12/2021	Tatiara Economic Development Committee	(a)	Released 28/3/2022
14/12/2021	Chief Executive Officer Key Performance Indicators and Review	(d) (i) & (ii)	Released 28/3/2022

Date	Subject	Reasons	Remaining in Confidence
8/2/2022	Appointment of External Auditor	(k)	Released 28/3/2022
8/2/2022	Request to Purchase the area of land required to develop a medical centre/consulting rooms	(b) (i) & (ii)	Yes
8/2/2022	Replacement of Jetpatcher	(k)	Yes
8/2/2022	Replacement of Isuzu 6 Tonne Tipper	(k)	Released 23/2/2022
8/2/2022	Replacement of Parks & Gardens Hino 2 Tonne Tipper	(k)	Released 23/2/2022
8/2/2022	Replacement of Parks & Gardens Supervisor Dual Cab Utility	(k)	Released 23/2/2022
8/2/2022	Replacement of General Inspectors Dual Cab Utility	(k)	Released 23/2/2022
8/2/2022	Replacement of IDM Dual Cab Utility	(k)	Released 23/2/2022
8/2/2022	Replacement of Ford Focus to a Single Cab Utility	(k)	Released 23/2/2022
8/3/2022	Request to Purchase Land Required to Develop a Medical Centre / Consulting Rooms and Fund a Council Carpark	(b) (i) & (ii)	Yes
8/3/2022	Replacement of Jetpatcher	(k)	Yes
12/4/2022	Waste Management Contract	(d) (i) & (ii)	Yes
12/4/2022	Design and Operation Model for the Bordertown Medical Hub	(a), (b) (i) & (ii)	Yes
10/5/2022	Local Government Rates Oversight Scheme - Draft Framework and Approach	(j) (i) & (ii)	Released 16/6/22
10/5/2022	Joint Councils Key Worker Housing Project	(d) (i) & (ii)	Yes
10/5/2022	CWMS Pump Station Sump Rehabilitation Purchase Recommendation	(k)	Yes
10/5/2022	Purchase of Land by IOR at the Keith Industrial Estate	(d) (i) & (ii)	Released 31/8/2022
14/6/2022	Bridge Maintenance	(k)	Yes
14/6/2022	Public Convenience Cleaning Tenders	(b) (i) & (ii), (k)	Yes
14/6/2022	Bordertown Caravan Park Workers Accommodation- Self Contained Cabins	(b) (i) & (ii), (k)	Yes
28/6/2022	Roadside Slashing Contract	(d) (i) & (ii)	Yes
28/6/2022	NAWMA Recycling Processing Contract	(d) (i) & (ii)	Yes

Confidential Provisions Reasons Key

- (a) Personal affairs of any person
- (b) Commercial advantage of a person
- (d) Commercial information of a confidential nature
- (i) Information relating to litigation

- (j) Information provided on a confidential basis by, or to a Minister of the Crown
- (k) Tender/supply of goods

Internal Review of Council Decisions

Council is committed to transparent decision making processes, and in 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. If this happens then you have the right to make a formal request for an internal review of that decision whether it was made by Council, its employees, or other people acting on behalf of Council.

Formal requests for the review of Council decisions are to be made in writing to the Chief Executive Officer, providing full details about the review request. Principles of natural justice will be observed in dealing with all matters. All parties will have the opportunity to express their point of view, provide relevant information, and respond to issues raised.

During the 2021/22 financial year, Council received no requests for a formal review of a Council decision.

Freedom of Information

Tatiara District Council received one Freedom of Information application during the 2021/22 financial year.

Inquiries or requests for information under the Act should be forwarded to:

Anne Champness
Chief Executive Officer
PO Box 346
Bordertown SA 5268

Freedom of Information Statement

An information statement in accordance with the requirements of the Freedom of Information Act 1991 is published by the Tatiara District Council annually and is available for viewing on Council's website.

Mandatory Registers, Policies and Codes

Mandatory Registers

Under the Local Government Act 1999 and the Local Government (Elections) Act 1999, Council is required to list the following registers:

1. Elected Members' Register of Interest
2. Elected Members' Register of Allowances and Benefits
3. Officers' Register of Remuneration
4. Officers' Register of Interest
5. Community Land Register
6. By-Law Register
7. Public Roads Register
8. Register of Gifts and Benefits

Community Land

Council is required to have in place Community Land Management Plans for all of its land that has been classified as "Community Land" in accordance with the requirements of the Local Government Act.

Any land acquired by Council (e.g. by direct purchase) is classified as community land unless excluded prior to acquisition. Typically, any land purchased or held for operational purposes (e.g. car parking, depots) is excluded from the Community Land classification.

When Council receives new Community Land it undertakes public consultation, in accordance with the Local Government Act, prior to adopting a Management Plan.

Mandatory Codes of Conduct or Practice

Under the Local Government Act 1999, and the Local Government (Elections) Act 1999, Council is required to list the following codes of conduct or practice:

1. Meeting Procedure Code of Practice
2. Code of Conduct for Elected Members
3. Code of Conduct for Employees
4. Code of Practice - Access to Council Meetings and Documents

Delivering Cost Effective Services

Council is committed to ensuring an efficient, effective and ethical use of resources as well as accountable and transparent processes to procure goods and services. For example, our Procurement and Tenders Policy aims to deliver best value services to the community.

When considering the most appropriate form of service delivery the following factors are considered:

- Council's strategic directions;
- Relevant industrial awards and Enterprise Bargaining Agreements;
- A need to control specific services;
- Risks in adopting the various options;
- Number of competitors in the marketplace;
- Current service delivery arrangements;
- Existing skills and resources of Council's staff; and
- Benefits associated with entering into a commercial activity or project.

In fulfilling Council's procurement role, the following principles will apply:

- Transparency and accountability in purchasing procedures and practices to ensure responsibilities are clearly defined and decisions are made in a transparent manner.
- Open and fair competition to ensure that potential suppliers are given reasonable opportunity to bid for the required goods and services.
- Compliance with statutory and other obligations.
- The highest standard of professionalism and probity by making decisions in an ethical and impartial manner.
- Risk management practices and procedures in place to effectively manage risk exposure to Council with allocation of risk to the party best able to manage that risk; and
- Adopt practices that are consistent with the principles of ecological sustainability, to the greatest extent that is practicable.

If all factors are equal when evaluating quotes and tender bids, preference will be given to local businesses.

The table over the page shows the items tendered out during 2021/22.

National Competition Policy

By virtue of the Government Business Enterprise (Competition) Act 1996, Council is required to submit relevant information on the application of competition neutrality principles.

In 2021/22, there were no significant business activities controlled by Council to report, nor by-laws restricting competition, or complaints alleging a breach of competitive neutrality principles by Council.

Tenders issued 2021/22

Tender Number	Service/Product	Contractor/Supplier
1-21/22	Pigeon Flat & Wolseley Road Shape Correction	Downer EDI
2-21/22	P5603 Backhoe Replacement	JCB CEA
3-21/22	P5567 Cat 120M Grader replacement	Cavpower
4-21/22	Roadside Slashing	DL & GE Tuckwell
5-21/22	Keith Swimming Pool Filtration System	Goldsmith Plumbing Pty Ltd
6-21/22	Pedestrian Bridge	Civilmart
8-21/22	Victoria Parade Bridge Culverts	Humes – Holcim (Australia)
9-21/22	CWMS Pump Station Sump Rehabilitation	Plumbing and Pipeline Solutions
10-21/22	Jet Patcher Replacement	Paveline International
11-21/22	3 Tonne Truck Replacement	Barry Maney Hino
12-21/22	6 Tonne Truck Replacement	Barry Maney Hino
13-21/22	CWMS Drain Flushing Tender	Upper South East Liquid Waste Pty Ltd
14-21/22	Keith NW Entrance Irrigation	Searle Home Improvements
15-21/22	Parks & Gardens and General Inspector Ute Replacement	South East Car Brokers
17-21/22	Single Cab Ute Pool/Spraying Vehicle	Wise Ford
18-21/22	Victoria Parade Bridge Demolition	Webb Contracts Pty Ltd
19-21/22	Victoria Parade Wngwall Construction	Osscon Pty Ltd
20-21/22	Victoria Parade Bridge Guardrail Supply	Adelaide Sign Group
22-21/22	Concrete Reuse	South East Asbestos
24-21/22	Bordertown Oval Grandstand	Marcus Hillier Builders
26-21/22	Bridge Maintenance	Jamtek Structural Pty Ltd
28-21/22	Service and supply sanitary units and nappy bins	Sovereign Carpet Cleaning

Gifts Provided

The following gifts above the value of \$50 were provided to elected members and employees in 2021/22 and funded in whole or in part by the Council:

GIFTS PROVIDED			
ELECTED MEMBERS			
Name	Date	Details	Amount
Nil	Nil	Nil	Nil
EMPLOYEES			
Name	Date	Details	Amount
Karen Drabsch	15/10/2021	20 Years Service Card	\$750.00
Debra Sharpe	15/10/2021	15 Years Service Card	\$500.00
Keith Braun	15/10/2021	15 Years Service Card	\$500.00

Travel and Interstate Travel

The following interstate and international travel was undertaken by elected members and employees in 2021/22 and funded in whole or in part by the Council:

INTERSTATE AND INTERNATIONAL TRAVEL					
ELECTED MEMBERS					
Name	Date	Destination	Purpose	Details	Amount
Cr Liz Goossens	22/6/2021-28/6/2021	Canberra	Australian Local Government Association Conference	Airport parking, taxis, breakfast	\$214.63
				TOTAL	\$214.63
EMPLOYEES					
Name	Date	Destination	Purpose	Details	Amount
Anne Champness	22/6/2021-28/6/2021	Canberra	Australian Local Government Association Conference	Airport parking, taxis, breakfast	\$214.63
Tracey Grosser	9/5/2022-11/5/2022	Canberra	Welcoming Cities Symposium 2022	Event registration, transport/flights, accommodation	\$1,065.55
				TOTAL	\$1,271.18

Note: though the event was in the previous financial year, credit card payments were only processed in 2021/22.

Legal Costs

Pursuant to Section 131(1a) of the Local Government Act the amount of legal costs incurred by the Council during 2021/22 is as follows:

Professional fees general	\$ 63,458
Rates debt collection	\$ 6,527
Total	\$ 69,985

Credit Card Expenditure

The total amount of expenditure incurred using credit cards provided by the Council for use by members or employees of the Council during the 2021/22 is as follows:

- Elected Members \$252.50
- Council Staff \$121,735.58

Total expenditure \$121,988.08

Expenditure on Council’s credit cards is primarily related to:

- bookings for accommodation and travel for training
- equipment purchases
- marketing materials
- Information technology subscriptions eg. Mailchimp, SurveyMonkey etc.



Strategic Plan 2020-2030 and 2021/2022 Annual Business Plan

The **Strategic Plan** is a high level planning document which is supported by a number of other plans, strategies and policies. Together these plans form Council's strategic management framework as set out in sections 122 and 123 of the Local Government Act 1999.

The Strategic Plan identifies Council's objectives for the area over a period of at 10 years, identifies the principal activities Council intends to undertake to achieve its objectives; and provides performance measures (financial and non-financial) against the objectives; and activities.

The **Annual Business Plan** summarises the long term objectives in our Strategic Plan, outlines our initiatives and activities for the financial year, assesses our financial requirements, and sets out our rating structure.

Council's performance against its Strategic Plan 2020-2030 and 2021/2022 Annual Business Plan is detailed in the table over the page.

“ A vibrant,
prosperous
and connected
community
building its own
opportunities ”

Tatiara District Council - 2021/22 Annual Business Plan - Annual Report

Goals			Activities	Achieved	Comment
Theme 1 – Strong Community					
1.1	Foster engaged communities with a shared vision and common purpose	1.1.1	Facilitate Community Planning in five communities	✗	Impacted by COVID-19
		1.1.2	(future years)		
		1.1.3	Provide and promote Tatiara Community Grants program	✓	
1.2	Enable all members of our community to participate in a wide range of programs and activities	1.2.1	Develop master plans for the Bordertown and Mundulla Recreation Precincts	✓	
		1.2.2	(future years)		
		1.2.3	Facilitate grants and fundraising workshop	✗	Held 23 June 2021.
		1.2.4	<ul style="list-style-type: none">• Provide Active Inclusion Training for all current staff and elected members• Review current programs and activities to maximise access and inclusion for people with disability	✓	
1.3	Promote lifelong learning	1.3.1	School holiday activities, Creative Kids, Book Week, History Month, Tech Savvy Seniors, activities for adults, engage in Skywhales and Masters Games, implement Disability Action Plan, develop Collection Policy.	✓	
		1.3.2	(future years)		
1.4	Continue to build a vibrant local arts and events scene	1.4.1	Host Tatiara Art Prize, Skywhales: Every heart sings, 2022 Tatiara Masters Games, Homeground artist in residence program (pending external funding)	✓	Artist in residency not funded.
		1.4.2	Further develop partnerships with South Australian Museum, Country Arts SA and National Art Gallery to host exhibitions and events in the Tatiara	✓	
		1.4.3	<ul style="list-style-type: none">• Explore options to establish Neighbourhood House programs• Promote National Volunteer Week• Develop Public Art Strategy and Collection Policy	✓	Public Art Strategy and Collection Policy in progress.
1.5	Support access to a diverse range of health and community services in the district	1.5.1	Continue to develop and improve spaces, amenities and recreation facilities	✓	
		1.5.2	Facilitate the development of a Bordertown Medical Hub	✓	
		1.5.3	See 3.1.4	✓	See 3.1.4
1.6	Support successful settlement outcomes	1.6.1	Facilitate Multicultural Food Festival, Stories of Strength, Migrant Sewing Program, Migrant Swim Program, participate in Welcoming Cities	✓	
		1.6.2	Continue advocacy as opportunity arises	✓	
		1.6.3	<ul style="list-style-type: none">• Continue to provide support to Tatiara Multicultural Group• Engage Community Development Trainee – Migration Support	✓	No current Trainee.
		1.6.4	Lead the establishment of a Limestone Coast Migration Committee promoting the 'Move to More'	✗	
Theme 2 – Built & Natural Environment					
2.1	Preserve and enhance our communities' character and	2.1.1	(future years)		
		2.1.2	Construction and improvements of cycling/ walking track/s as per Pathway Plan	✓	

Goals			Activities	Achieved	Comment
	combination of rural landscape, scenic beauty, natural environment and heritage assets	2.1.3	Provide online maps with all cycling and walking paths	✗	
		2.1.4	Education through social media and engagement with communities.	✓	
2.2	Provide appropriate infrastructure that supports our district's growth	2.2.1	<ul style="list-style-type: none">• Stott Road/Frances Road Intersection Improvements (Budget \$361,000)• Western Service Road, Bordertown, kerbing & spoon drain (Budget \$164,000)• Wolseley Road shape correction (Budget \$160,000)• Sealing of rural road intersections (Budget \$91,000)• Nalang Creek Bridge Mundulla (Budget \$100,000)• Pigeon Flat (Budget \$500,000)• Ridgway Road (Budget \$100,000)	✓	Western Service Road delayed to 2022/23
		2.2.2	Comprehensive update of CWMS and Parks and Gardens AMPs	✓	
		2.2.3	<ul style="list-style-type: none">• Road Construction – Resheets (Budget \$1,050,000)• Road Construction – Reseals (Budget \$750,000)• Construction Kerb and Gutter (Budget \$197,000)• Maintenance Works – Patrol Grading (Budget \$700,000)• Sealed Road Maintenance (Budget \$320,000)• Unsealed Road Maintenance (Budget \$235,000)• CWMS – Drain Flushing (Budget \$120,000)	✓	
		2.2.4	(future years)		
2.3	Provide sustainable waste management	2.3.1	In partnership with LCLGA, explore opportunities for regional Material Recycling Facility	✓	
		2.3.2	Explore use of recycled content for street and road furniture.	✓	
2.4	Protect our natural environment for future generations and the enjoyment of local community and visitors	2.4.1	Work with the community and state government to identify opportunities to protect and manage significant native flora and fauna on public and private land e.g. Mundulla Common, Nalang and Tatiara Creeks	✓	
		2.4.2	Continue the LAP partnership with Coorong District Council	✓	
		2.4.3	(future years)		
		2.4.4	Upgrade sprinkler systems to remote monitoring for improved monitoring and reduced water use	✓	
Theme 3 – Thriving Economy					
3.1	Advance our economic position as a strong, diverse and innovative regional centre	3.1.1	<ul style="list-style-type: none">• Advocate for adequate childcare services in areas of need• Develop new residents welcome guide and event• Develop a Tatiara marketing plan and guide on use of Tatiara brand by local businesses• Explore opportunities for tourism product collaboration/packages• Marketing campaigns	✗	Tatiara “Live & Work” flyer prepared
		3.1.2	Establish economic development advisory group	✓	
		3.1.3	Develop Keith Industrial Estate Stage 2 and Bordertown Industrial Estate Stage 4	✓	Land division approved

Goals			Activities	Achieved	Comment
		3.1.4	Collaborate with Renewal SA, National Housing Finance and Investment Corporation, private developers and local businesses to develop new housing options	✓	
3.2	Support business development in the district	3.2.1	Review Council's Business Assistance Programme	✗	
3.3	Grow the district's share in the visitor economy	3.3.1	Maintain and continue to improve Bordertown Recreation Lake RV facilities	✓	
		3.3.2	<ul style="list-style-type: none">Bordertown Caravan Park improvements – workers accommodation, painting, irrigation, solar panels, reseal roadways and internal footpath (Budget \$443,500)Complete development of Hawke House into Bed & Breakfast (Budget \$290,000 grant funded)	✗	Underway, impacted by COVID-19
Theme 4 - Leadership					
4.1	Be an effective advocate for our community's interests	4.1.1	Develop Advocacy Strategy	✗	
4.2	Provide strong leaderships and transparent governance	4.2.1	Increase the number of media releases and good news stories shared with local and social media	✓	
		4.2.2	Review number, content and reach of Council's social media pages and develop future social media strategy	✗	
4.3	Build an agile, cohesive, customer focused organisation that provides value for money	4.3.1	Develop an IT Strategy to future proof the organisation's business management systems	✓	
		4.3.2	Implement systems identified as priority in IT Strategy	✗	
		4.3.3	(future years)		
		4.3.4	(future years)		
4.4	Promote Council as an employer of choice	4.4.1	Develop Workplace Succession Plan	✗	
		4.4.2	Increase participation in Healthy Lifestyle Program	✓	
		4.4.3	Promote flexible work arrangements that meet staff and organisational requirements	✓	

Audit Committee Annual Report

The Committee, comprising Councillors Ken McInerney and Robert Mock, and independent members Brendan Dowd, Sonia Winter and myself, held 7 meetings during the financial year, met the minimum requirement of 1 meeting per quarter, and held discussions with the External Auditors on two occasions. In all, 26 substantive recommendations were made to Council.

We met with both outgoing Auditors (Galpins) and incoming Auditors (Dean Newberry), during the year. At our final meeting with Galpins we discussed with them in detail their final audit and Council attention to issues raised in their interim management letter. All matters have been resolved satisfactorily and they acknowledged the strong working relationship with and professionalism of Council staff. Dean Newberry have completed their interim audit and issues reported in the interim management letter are being attended to by staff and closely monitored by the Audit Committee.

The Committee has developed a work program, which includes all statutory requirements and responsibilities requested by Council. All matters are up to date.

The Committee has initiated a review of its terms of reference and its activities taking into account recent legislative changes to the LG Act; we expect to be able to present formal recommendations on these matters to Council shortly.

The Committee has met its statutory responsibilities during the Financial Year.

The committee continues to monitor very closely sustainability issues going forward, internal control processes, service standards, productivity, resource utilisation, asset valuation, and risk factors. During the 2021/2022 period the Committee paid greater attention to governance, performance, and cyber security issues. The proposed ICT Strategy and Roadmap 2022-2026 was reviewed by the Committee.

As required under the Local Government Act and regulations there are numerous reports, financial plans etc. required, and we note that they have been prepared in an exemplary fashion and within the time frames set. The Committee continues to monitor these requirements and in particular, seeks to ensure that Council has all the relevant information, including appropriate reports, available to facilitate its decision making.

The Committee examines performance reports on the Caravan Park business venture regularly, and is of the view that results are encouraging and that it is performing well.

Council finances are well managed, and good cost control continued during 2021/2022. The Audit committee is monitoring project outcomes against budget, and watching cash balances closely. It is important that all assets are utilized productively.

The Audit Committee reviewed the Financial Sustainability Key Performance Indicators during 2021/2022 and recommended that changes be made to ensure ratios were more relevant and more easily understood.

The Asset Management Plans, and Long Term Financial Plan are now good working documents and particularly valuable in assessing project viability and impact on Council financial sustainability.

I thank all members of the Committee, the Director Corporate and Community Services, the Finance Manager, and the CEO, for their support and commitment to the work of the Committee.

Jim Ker
Presiding Member

Financial Management

Facts & Figures – Rating and Budget Performance				
Category	2019/20 Actual	2020/21 Actual	2021/22 Actual	% Change 20/21 – 21/22
Capital Valuation	2,083,170,040	2,316,538,280	2,659,378,260	14.8%
No. of Rateable Assessments	4,774	4,693	4,707	0.3%
General Rate Revenue	8,321,265	8,379,514	8,547,104	2.0%
Residential Rate in the \$	0.5958	0.5755	0.487	-15.4%
Rural Rate in the \$	0.35626	0.3187	0.2869	-10.0%
Rural Living Rate in the \$	0.47664	0.459	0.487	6.1%
Commercial/Industrial Rate in the \$	0.5958	0.5755	0.445	-22.7%
Refuse Collection & Disposal	320	330	340	3.0%
STEDS Charge - Occupied	350	350	350	0.00%
STEDS Charge - Vacant	185	185	185	0.00%
Minimum Rate	560	560	560	0.00%

Council is committed to ensuring that strong sustainable financial management underpins the provision of an extensive range of services to our community. Council manages approximately \$200 million in assets, which includes land, community buildings, library resources, recreation facilities, equipment, roads, footpaths, stormwater drains and community wastewater management systems. To maintain our region's valuable assets and to deliver our services, Council collects revenue from ratepayers and receives some grant funding from the Federal and State Government.

In 2021/22 Council achieved:

- An unqualified Audit Report;
- Monthly Financial Reports;
- Completed budget reviews quarterly;
- Reviewed & improved processes, systems & procedures;
- Reviewed & improved Internal Financial Controls;
- Reviewed financial results against Council's Strategic Plan & Long Term Financial Plan;
- Reviewed & developed financial policies & procedures.

Though Council had budgeted for a slight operating deficit, we in fact achieved a substantial operating surplus.

The significant variance of actuals to budget is primarily due to:

1. 75% of Financial Assistance Grants for 2022/23 being provided in advance,

rather than the budgeted 50%, equalling approximately \$465,000 revenue increase.

2. Grant conditions for the Local Roads and Community Infrastructure Program requiring the grant to be accounted for as wholly operational, where it was budgeted as a mixture of operational and capital in line with the associated expenditure, a revenue increase of \$259,000.
3. Considerable changes in valuations and unit rates resulting in an increase in depreciation of 10.4%, compared to a budgeted increase of 3.4%.

An overview of our rating and budget performance is provided in the table above.

Audit Control

Dean Newbery were newly appointed as our external auditors in January 2022 and undertook Council's Balance Date Audit at 30 June 2022 and issued an unqualified audit opinion.

Annual Audit Remuneration

Under Section 128 (9) (a) of the Local Government Act, the remuneration payable to its auditor for work performed during 2021/22 for the annual audit of Council's financial statements was \$9,114.

There was no other remuneration payable.

Audit Matter	2022	Risk Findings			
	Action Plan	High	Medium	Low	Best Practice
ICT Network	December 2022	✓			
Banking File	Completed	✓			
Segregation of Duties	Completed		✓		
Residual Values Infrastructure Assets	September 2022		✓		
Stormwater & CWMS Assets Valuations	August 2022		✓		
Land & Building Assets Valuations	March 2023		✓		
Transport Assets Valuations	March 2023		✓		
Asset Management Plans	March 2023		✓		
Tender Response Access	July 2022		✓		
Discretionary Rebates	Completed		✓		
Grant Register	Completed		✓		
Corporate Policy Register	December 2022		✓		
Single Farm Enterprise	Completed			✓	
Bad Debt Write-Off Delegations	July 2022			✓	
Keith Depot Fuel Monitoring	February 2023			✓	
Contract Management Procedures	June 2023			✓	
Financial Delegation – Invoice Payment Authorisation	September 2022			✓	
Staff Social Account – LGFA	July 2022			✓	
Payroll – Backup processing	October 2022			✓	
Cash Handling – POS	December 2022			✓	
Cash Handling – Safe Security	January 2023			✓	
Total		2	8	9	

Internal Control

Council's external auditors are required to provide an opinion regarding our internal controls under s125 of the Local Government Act 1999:

"A council must ensure that appropriate policies, practices and procedures of internal control are implemented and maintained in order to assist the council to carry out its activities in an efficient and orderly manner to achieve its objectives, to ensure adherence to management policies, to safeguard the council's assets, and to secure (as far as possible) the accuracy and reliability of council records."

The audit opinion is restricted to financial internal controls, specifically the controls exercised by Council during the relevant financial year in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities. Overall the Council demonstrated significant progress towards the implementation of an internal control framework consistent

with the principles within the Better Practice Model.

During their interim visit, Dean Newbery found that the majority of key internal controls reviewed were in place and were operating effectively. They found that the principles underpinning the model were used by Council in the identification of its business cycles, the establishment of its internal controls and the implementation of its risk management processes.

A summary of the results is provided in the table on the following page.

Renewal and Replacement of Assets

Consistent with the principles of financial sustainability, Council is committed to continuing its development of comprehensive asset management plans. Our operations are highly asset intensive – Council has assets and infrastructure valued in excess of \$200 million – and the further development of long term asset management plans will deliver significant improvements to our

strategic decisions.

Working with the Asset Manager, there is a continuing focus on asset accounting through: robust asset information, data and assessment to accurately reflect asset valuation, condition and local use. A rolling asset class program for revaluation and condition assessment was expanded to ensure Council's assets are appropriately managed and records maintained.

Financial Indicators

Council's financial performance is measured in a set of financial indicators incorporated in our financial statements.

Council's financial indicators shown in the table below are explained in more detail over the following pages.

Facts & Figures – Financial Performance					
Category	Target	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Actual
Operating Surplus/(Deficit)	Surplus	1,069,000	(78,000)	993,000	1,081,000
Operating Surplus Ratio	0 or +	7%	-0.5%	5.4%	5.7%
Adjusted Op. Surplus Ratio*	-	5%	0.7%	3.9%	2.3%
Net Financial Liabilities Ratio	0 – 65% of Op. Rev.	-75%	-89%	-92%	-105%
Asset Renewal Funding Ratio	100%	117%	127%	141%	125%

Note:
*In the month of June in recent years the Federal Government has paid amounts of untied financial assistance grants, which are recognised on receipt, in advance of the year of allocation. The 2021/22 financial year reflects the receipt of three quarters of the 2022/23 allocation.

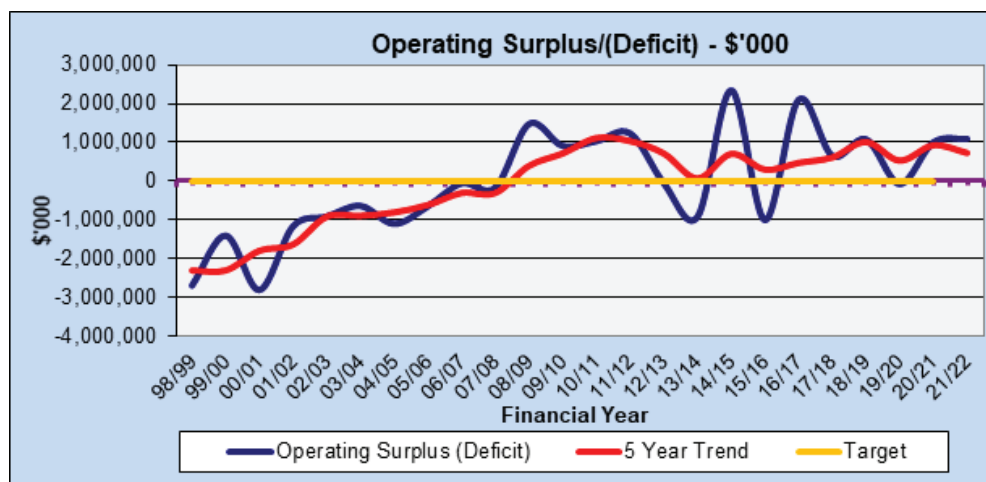


Operating Surplus/ (Deficit)

Indicator: An operating surplus before capital revenues indicates the extent to which operating revenue is sufficient to meet all operating expenses including depreciation. An operating deficit occurs when total operating expenses exceed total operating revenues and consequently the burden of a portion of expenses will need to be met by future ratepayers. For the Tatiara District Council, this indicator is being used to measure the 'gap' from our operating result to break even.

Target: At the end of the five year period to 2021/22 we will achieve an accumulated operating surplus/(deficit) position that will be within a band of +/-5% of rate revenue without requiring significant increases in rates or decreases in services throughout the period.

Result: In 2021/22, Council recorded an operating surplus of \$1,081,000. As illustrated by the following graph, the 5 year trend average is a surplus of \$741,600 and the 10 year average being a surplus of \$613,500.

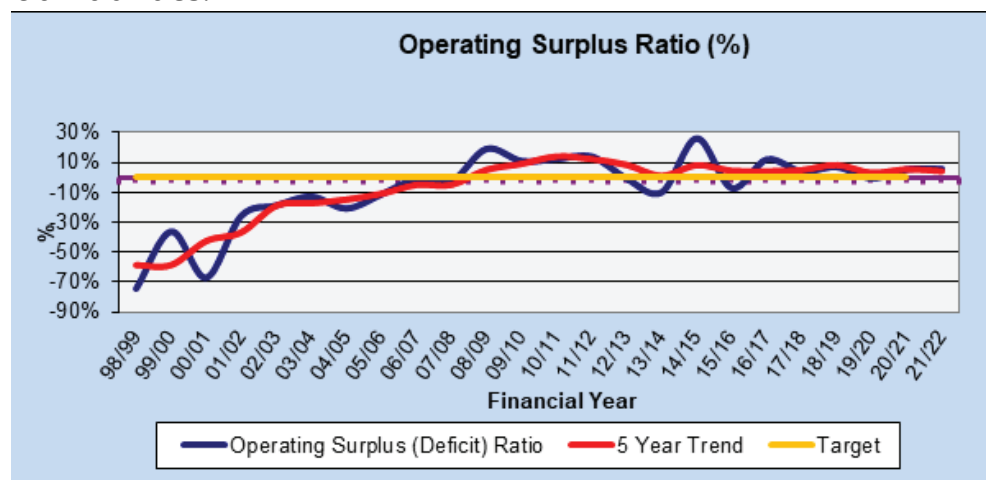


Operating Surplus/ (Deficit) Ratio

Indicator: This ratio expresses the operating surplus / (deficit) as a percentage of general and other rates, net of rebates. A negative ratio indicates the percentage increase in total rates required to achieve a break-even operating result. A positive ratio indicates the percentage of total rates available to fund capital expenditure over and above the level of depreciation expense without increasing Council's level of net financial liabilities.

Target: at the end of the five year period to 2021/22 we will achieve an accumulated operating surplus/ (deficit) ratio that will be within a band of +/-5%. This ratio is consistent with the Operating Surplus indicator.

Result: Council achieved a ratio of 5.7% in 2021/22, however the 5 year average is 4.3% and the 10 year average is 4.2%.

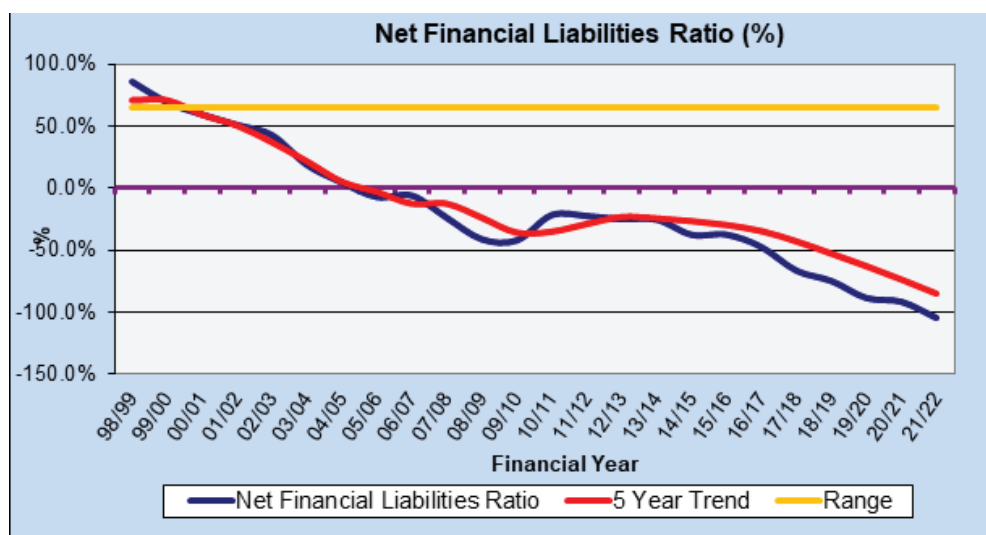


Net Financial Liabilities Ratio

Indicator: This ratio indicates the extent to which net financial liabilities of the council can be met by Council's total operating revenue. Where the ratio is falling, it indicates Council's capacity to meet its financial obligations from operating revenues is strengthening. Where the ratio is increasing, it indicates a greater amount of Council's operating revenues is required to service its financial obligations.

Target: Over the five year period to 2021/22 our net liabilities as a percentage of total operating revenue will not exceed 65%. This ratio is consistent with the net financial liabilities indicator.

Result: This ratio indicates the extent to which Council's net financial liabilities could be met by its operating revenue. Council achieved -105% in 2021/22, with a 5 year trend average of -76% and a 10 year average of -60%.

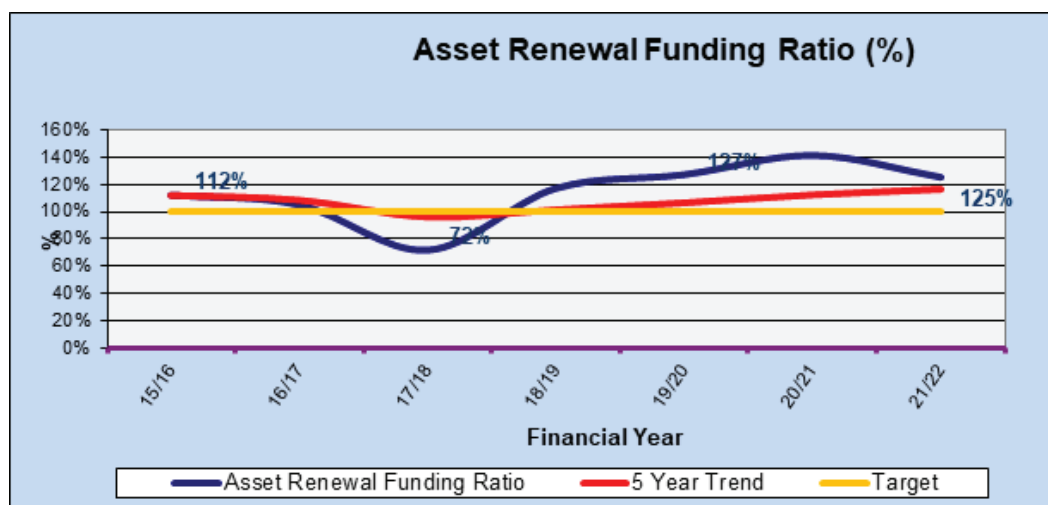


Asset Renewal Funding Ratio

Indicator: This ratio indicates whether a council is renewing or replacing existing non- financial assets at the same rate that its overall stock of assets is wearing out.

Target: The target for this ratio is an average between 90% and 100% over any five-year period. This would mean that Council is replacing 100% (or all) of the assets that require renewal.

Result: In 2021/22, Council achieved a ratio of 125%, which is well above Council's target of between 90% and 110%. In 2020/21, Council's Asset Renewal Funding Ratio was 141%, which highlights the cash flow from Council's operations expressed as a percentage of the average asset replacement required from the Asset Management Plans and Schedules.





Tatiara
the good country

APPENDIX ONE

Annual Financial Statements

2021/2022

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Tatiara District Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022



General Purpose Financial Statements

for the year ended 30 June 2022

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General Purpose Financial Statements

for the year ended 30 June 2022

Certification of Financial Statements

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

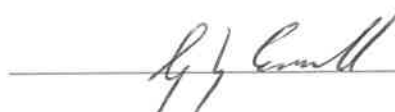
In our opinion:

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



Anne Champness
Chief Executive Officer

Dated 11/10/2022



Graham Excell
Mayor

Dated 11/10/2022

Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Income			
Rates	2a	10,679	10,556
Statutory Charges	2b	148	181
User Charges	2c	1,088	626
Grants, Subsidies and Contributions	2g	6,269	6,098
Investment Income	2d	137	160
Reimbursements	2e	278	474
Other income	2f	399	305
Total Income		18,998	18,400
Expenses			
Employee costs	3a	5,201	4,944
Materials, Contracts and Other Expenses	3b	6,658	7,065
Depreciation, Amortisation and Impairment	3c	5,994	5,327
Finance Costs	3d	64	71
Total Expenses		17,917	17,407
Operating Surplus / (Deficit)		1,081	993
Asset Disposal & Fair Value Adjustments	4	(306)	(44)
Amounts Received Specifically for New or Upgraded Assets	2g	1,037	1,430
Net Surplus / (Deficit)		1,812	2,379
Other Comprehensive Income			
Changes in Revaluation Surplus - I,PP&E	9a	2,922	3,632
Total Amounts which will not be reclassified subsequently to operating result		2,922	3,632
Total Other Comprehensive Income		2,922	3,632
Total Comprehensive Income		4,734	6,011

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

Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	2021
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	21,327	19,815
Trade & Other Receivables	5b	828	1,051
Inventories	5c	769	562
Total current assets		22,924	21,428
Non-current assets			
Financial Assets	6	378	160
Infrastructure, Property, Plant & Equipment	7a(i)	196,087	194,591
Total non-current assets		196,465	194,751
TOTAL ASSETS		219,389	216,179
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	811	2,170
Borrowings	8b	152	142
Provisions	8c	1,239	1,217
Total Current Liabilities		2,202	3,529
Non-Current Liabilities			
Borrowings	8b	427	579
Provisions	8c	26	71
Total Non-Current Liabilities		453	650
TOTAL LIABILITIES		2,655	4,179
Net Assets		216,734	212,000
EQUITY			
Accumulated surplus		3,546	689
Asset revaluation reserves	9a	200,123	197,201
Other reserves	9b	13,065	14,110
Total Equity		216,734	212,000

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

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2022					
Balance as at 1 July		689	197,201	14,110	212,000
Net Surplus / (Deficit) for Year		1,812	—	—	1,812
Other Comprehensive Income					
Gain (loss) on revaluation of IPP&E	7a	—	2,922	—	2,922
Other comprehensive income		—	2,922	—	2,922
Total comprehensive income		1,812	2,922	—	4,734
Transfers between Reserves	9b	1,045	—	(1,045)	—
Balance at the end of period		3,546	200,123	13,065	216,734
2021					
Balance as at 1 July		(94)	193,569	12,514	205,989
Net Surplus / (Deficit) for Year		2,379	—	—	2,379
Other Comprehensive Income					
Gain (loss) on revaluation of IPP&E	7a	—	3,632	—	3,632
Other comprehensive income		—	3,632	—	3,632
Total comprehensive income		2,379	3,632	—	6,011
Transfers between Reserves	9b	(1,596)	—	1,596	—
Balance at the end of period		689	197,201	14,110	212,000

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

\$ '000	Notes	2022	2021
Cash flows from operating activities			
<u>Receipts</u>			
Rates Receipts		10,675	10,569
Statutory Charges		148	181
User Charges		1,088	313
Grants, Subsidies and Contributions		6,199	5,555
Investment Receipts		137	165
Reimbursements		278	474
Other Receipts		803	150
<u>Payments</u>			
Payments to Employees		(5,195)	(4,964)
Payments for Materials, Contracts & Other Expenses		(8,315)	(5,063)
Finance Payments		(69)	(73)
Net cash provided by (or used in) Operating Activities	10b	5,749	7,307
Cash flows from investing activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		1,037	1,430
Sale of Replaced Assets		145	878
Sale of Surplus Assets		75	—
Repayments of Loans by Community Groups		33	41
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(3,287)	(2,756)
Expenditure on New/Upgraded Assets		(1,807)	(3,637)
Loans Made to Community Groups		(285)	(100)
Net cash provided (or used in) investing activities		(4,089)	(4,144)
Cash flows from financing activities			
<u>Payments</u>			
Repayments of Loans		(142)	(133)
Repayment of Bonds & Deposits		(6)	—
Net Cash provided by (or used in) Financing Activities		(148)	(133)
Net Increase (Decrease) in Cash Held		1,512	3,030
plus: Cash & Cash Equivalents at beginning of period		19,815	16,785
Cash and cash equivalents held at end of period	10a	21,327	19,815

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

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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*.

1.2 Historical Cost Convention

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

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 this Note.

1.3 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

1.3 Covid-19

The COVID-19 pandemic has impacted the 2020/21 financial statements, which may impact on the comparability of some line items and amounts reported in these financial statements and/or the notes. The financial impacts are a direct result of either Council's response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

COVID-19 is not expected to have a significant financial impact on Council operations with the Council working to reduce discretionary expenditure in the short term to help mitigate the effect of the reduced revenue and increased costs. It is expected further financial impacts will flow into the 2022/23 financial year, but these have been largely taken into account during the development of the budget process for 2022/23. The budget assumptions for 2022/23 assume that no further harsher restrictions are put in place by the government. However, Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

(2) The Local Government Reporting Entity

Tatiara District Council is incorporated under the SA Local Government Act 1999 and has its principal place of business at 43 Woolshed Street, Bordertown. 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.

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

Note 1. Summary of Significant Accounting Policies (continued)

(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.

In recent years, the payment of untied grants (financial assistance grants/ local roads/ supplementary grants) has varied from the annual allocation as shown in the table below:

	Cash Payment Received	Annual Allocation	Difference
2019/20	\$3,490,043	\$3,706,983	(\$216,940)
2020/21	\$4,165,967	\$3,877,811	\$288,156
2021/22	\$4,569,642	\$3,916,292	\$653,350

Because these grants are untied, the Australian Accounting Standards require that payments be recognised upon receipt. Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated.

The Operating Surplus Ratio disclosed in Note 13 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

(4) Cash, Cash Equivalents and other Financial Instruments

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

Other Financial Instruments

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

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments also form part of Note 12.

(5) Inventories

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

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

Note 1. Summary of Significant Accounting Policies (continued)

(6) Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

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

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 7. No capitalisation threshold is applied to the acquisition of land or interests in land.

6.3 Subsequent Recognition

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

6.4 Depreciation of Non-Current Assets

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

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

Major depreciation periods for each class of asset are shown in Note 7. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

(7) Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

(8) Borrowings

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

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

Note 1. Summary of Significant Accounting Policies (continued)

(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 on costs) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based on costs) 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.

Weighted avg. discount rate 3.009% (2021, 0.36%)

Weighted avg. settlement period 1 year (2021, 1 year)

No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 15.

(10) GST Implications

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

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

(11) New accounting standards and UIG interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2021. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendments to AASB 101 and AASB 108 Definition of Material

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

Amendments to AASB 16 Covid-19 Related Rent Concessions

In 2021, the AASB issued AASB 2021-4, Amendments to AASs - Covid-19-Related Rent Concessions. The amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under IFRS 16, if the change were not a lease modification. The amendment applies to annual reporting periods beginning on or after 1 June 2021. This amendment had no impact on the consolidated financial statements of the Group.

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.

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

Note 1. Summary of Significant Accounting Policies (continued)

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 2022

- AASB 2021-3 Amendments to Australian Accounting Standards - Annual Improvements 2019-2021 and Other Amendments
- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10 and AASB 2017-5)

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

- AASB 2021-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current and associated standards.

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

Note 2. Income

\$ '000	2022	2021
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(a) Rates

General Rates

General Rates	8,714	8,575
Less: Mandatory Rebates	(124)	(138)
Less: Discretionary Rebates, Remissions & Write Offs	(58)	(37)
Total General Rates	8,532	8,400

Other Rates (Including Service Charges)

Landscape Levy	532	548
Waste Collection	724	703
Community Wastewater Management Systems	868	867
Total Other Rates (Including Service Charges)	2,124	2,118

Other Charges

Penalties for Late Payment	23	38
Total Other Charges	23	38

Total Rates	10,679	10,556
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(b) Statutory Charges

Development Act Fees	76	112
Health & Septic Tank Inspection Fees	7	11
Animal Registration Fees & Fines	48	40
Other Licences, Fees & Fines	17	18
Total Statutory Charges	148	181

(c) User Charges

Cemetery/Crematoria Fees	91	68
Hall & Equipment Hire	47	28
Sundry	22	22
Visitor Information Centre	6	6
Truck Wash Fees	86	82
Sangarb Collection Fees	154	57
Swimming Pool Revenue	106	95
Ticket Sales	13	3
Caravan Park Fees	563	265
Total User Charges	1,088	626

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

Note 2. Income (continued)

\$ '000	2022	2021
(d) Investment Income		
Interest on Investments		
Local Government Finance Authority	51	122
Banks & Other	81	34
Loans to Community Groups	5	4
Total Investment Income	137	160

(e) Reimbursements

Private Works	173	79
Community Clubs Reimbursements	–	287
Other	105	108
Total Reimbursements	278	474

(f) Other income

Rebates Received	–	12
Sundry	164	89
Keith Service Income (Services SA, Centrelink)	141	126
Health Inspection Food Premises Audits	89	78
Other	5	–
Total Other income	399	305

(g) Grants, Subsidies, Contributions

Amounts Received Specifically for New or Upgraded Assets	1,037	1,430
Total Amounts Received Specifically for New or Upgraded Assets	1,037	1,430
Untied - Financial Assistance Grant	4,319	3,833
Roads to Recovery	567	850
Library and Communications	28	31
Drought & LRCIP Funding	749	900
Sundry	606	484
Total Other Grants, Subsidies and Contributions	6,269	6,098
Total Grants, Subsidies, Contributions	7,306	7,528

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

(i) Sources of grants

Commonwealth Government	2,329	2,839
State Government	4,396	4,689
Other	581	–
Total	7,306	7,528

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

Note 3. Expenses

\$ '000	Notes	2022	2021
(a) Employee costs			
Salaries and Wages		4,683	4,513
Employee Leave Expense		194	195
Superannuation - Defined Contribution Plan Contributions	15	387	334
Superannuation - Defined Benefit Plan Contributions	15	93	90
Workers' Compensation Insurance		184	169
Less: Capitalised and Distributed Costs		(340)	(357)
Total Operating Employee Costs		5,201	4,944

Total Number of Employees (full time equivalent at end of reporting period)	61	60
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(b) Materials, Contracts and Other Expenses

(i) Prescribed Expenses

Auditor's Remuneration			
- Auditing the Financial Reports		14	27
Elected Members' Expenses		234	223
Election Expenses		2	2
Subtotal - Prescribed Expenses		250	252

(ii) Other Materials, Contracts and Expenses

Contractors		2,256	3,000
Maintenance		2,476	2,619
Legal Expenses		41	21
Levies Paid to Government - RL levy		532	552
Sundry		402	86
Minor Capital Expenses		39	41
Caravan Park		303	226
Fuel and Oil		359	268
Subtotal - Other Material, Contracts & Expenses		6,408	6,813

Total Materials, Contracts and Other Expenses	6,658	7,065
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(c) Depreciation, Amortisation and Impairment

(i) Depreciation and Amortisation

Buildings & Other Structures		787	743
Infrastructure			
Stormwater Drainage		119	78
Roads		3,667	3,330
Bridges		48	41
Footways		158	152
Sewerage, Effluent Drainage		531	420
Plant & Equipment		600	490
Other Structures		83	72
Other Community Assets		1	1
Subtotal		5,994	5,327

Total Depreciation, Amortisation and Impairment	5,994	5,327
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Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 3. Expenses (continued)

\$ '000	2022	2021
(d) Finance Costs		
Interest on Loans	64	71
Total Finance Costs	64	71

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2022	2021
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	145	878
Less: Carrying Amount of Assets Sold	(461)	(922)
Gain (Loss) on Disposal	(316)	(44)
(ii) Assets Surplus to Requirements		
Proceeds from Disposal	75	—
Less: Carrying Amount of Assets Sold	(65)	—
Gain (Loss) on Disposal	10	—
Net Gain (Loss) on Disposal or Revaluation of Assets	(306)	(44)

Note 5. Current Assets

\$ '000	2022	2021
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	533	395
Deposits at Call	17,683	10,635
Short Term Deposits & Bills, etc.	3,111	8,785
Total Cash & Cash Equivalent Assets	21,327	19,815

(b) Trade & Other Receivables

Rates - General & Other	423	419
Accrued Revenues	25	25
Debtors - General	312	374
GST Recoupment	8	214
Loans to Community Organisations	56	22
Sundry	7	—
Subtotal	831	1,054
Less: Allowance for Doubtful Debts	(3)	(3)
Total Trade & Other Receivables	828	1,051

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

Note 5. Current Assets (continued)

\$ '000	2022	2021
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(c) Inventories

Stores & Materials	769	562
Total Inventories	769	562

Aggregate write-downs and other losses recognised as an expense, and reversals of these, were not material in amount in either year. All such reversals occurred principally as a result of clerical inaccuracies during stores operations.

Note 6. Non-Current Assets

\$ '000	2022	2021
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Financial Assets

Receivables

Loans to Community Organisations	378	160
Total Financial Assets	378	160

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)

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

\$ '000	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	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	WIP Transfers	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation
Capital Work in Progress		–	181	–	181	205	–	–	–	(131)	–	–	249	–
Land - Community	3	4,273	–	–	4,273	–	–	–	–	–	–	4,273	–	–
Land - Other	2	6,376	–	–	6,376	–	–	(65)	–	–	–	6,311	–	–
Buildings & Other Structures	2	4,972	1,399	(3,920)	2,451	281	–	–	(100)	95	(39)	6,342	376	(4,030)
Buildings & Other Structures	3	26,498	–	(12,166)	14,332	108	–	–	(687)	12	(75)	26,658	120	(13,088)
Stormwater Drainage	3	7,193	269	(2,513)	4,949	29	14	(13)	(119)	–	2,238	10,849	43	(3,794)
Roads	3	200,733	3,400	(64,237)	139,896	806	2,440	(190)	(3,667)	12	(2,341)	199,974	3,246	(66,264)
Bridges	3	2,502	186	(938)	1,750	190	442	(103)	(48)	12	(11)	2,481	632	(881)
Footways	3	6,393	285	(1,864)	4,814	128	–	(5)	(158)	–	11	6,697	128	(2,035)
Sewerage, Effluent Drainage	3	25,607	–	(15,389)	10,218	–	–	–	(531)	–	3,180	31,510	–	(18,643)
Other Structures	3	2,640	259	(1,392)	1,507	40	–	(13)	(83)	–	–	2,648	299	(1,496)
Other Community Assets		–	23	(4)	19	–	–	–	(1)	–	–	–	23	(5)
Plant & Equipment		6,689	443	(3,207)	3,825	20	395	(135)	(600)	–	(41)	6,607	415	(3,558)
Total Infrastructure, Property, Plant & Equipment		293,776	6,445	(105,630)	194,591	1,807	3,291	(530)	(5,994)	–	2,922	304,350	5,531	(113,794)
Comparatives		275,059	20,230	(104,474)	190,815	3,637	2,756	(922)	5,327	–	3,632	293,776	6,445	(105,630)
														194,591

continued on next page ...

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

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

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

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets - There is no known market for 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 and best use

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.

Capitalisation Thresholds

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

	\$
Buildings - new construction/extensions	5,000
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

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)

Estimated Useful Lives

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

Plant, Furniture & Equipment

Vehicles and Road-making Equipment	5 to 50 years
Other Plant & Equipment	5 to 15 years

Building & Other Structures

Buildings - masonry	50 to 100 years
Buildings - other construction	20 to 40 years
Park Structures - masonry	50 to 100 years
Park Structures - other construction	10 to 100 years
Playground Equipment	2 to 100 years
Benches, Seats, etc	10 to 20 years

Infrastructure

Sealed Roads - Surface	17 to 25 years
Sealed Roads - Structure	3 to 50 years
Unsealed Roads	19 to 20 years
Bridges - Concrete	80 to 100 years
Paving & Footpaths, Kerb & Gutter	15 to 40 years
Drains	25 to 65 years
Culverts	80 to 100 years
Flood Control Structures	50 to 75 years
Bores	20 to 40 years
Reticulation Pipes - PVC	60 to 100 years
Reticulation Pipes - Other	25 to 75 years
Pumps & Telemetry	15 to 25 years

Land & Land Improvements

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

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

Buildings & Other Structures

Buildings and other structures were revalued as at 30 June 2017 by Peta Mantzarpis FAPA and Mitch Ekonomoploulos AAPI of Maloney Field Services. A subsequent desktop valuation incorporating update of unit rates occurred as at 1 July 2021, and data corrections have been made following updated information being available. All acquisitions made after the respective dates of valuation are recorded at cost.

Infrastructure

Transportation assets were valued by Council officers at depreciated current replacement cost during the reporting period ended 30 June 2017, based on actual costs incurred during the reporting periods ended 30 June 2016 and 2017. A subsequent desktop valuation incorporating update of unit rates occurred as at 1 July 2021, and data corrections have been made following segment adjustments. All acquisitions made after the respective dates of valuation are recorded at cost.

Bridges assets were valued by Council officers and depreciated at current replacement cost during the reporting period ended 30 June 2020, based on actual costs incurred during the reporting period ended 30 June 2020. A subsequent desktop valuation incorporating update of unit rates occurred as at 1 July 2021. All acquisitions made after the respective date of valuation are recorded at cost.

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)

Stormwater drainage infrastructure assets were independently valued by Tonkin Consulting as at 1 July 2021. Assets were valued at depreciated replacement cost. All acquisitions made after the date of valuation have been recorded at cost.

Community wastewater management system infrastructure assets were independently valued by Tonkin Consulting as at 1 July 2021. Assets were valued at depreciated replacement cost. All acquisitions made after the date of valuation have been recorded at cost.

Plant & Equipment

These assets were revalued as at 30 June 2016 by Council officers with a valuation basis of modern equivalent.

All other Assets

These assets are recognised on the cost basis.

Future Valuations

22/23 financial year will see the following carried out

- ROADS: comprehensive revaluation and full condition assessment, verification of asset data (e.g. road widths) review of unit valuation rates and useful lives
- PARKS & GARDENS: comprehensive revaluation

Note 8. Liabilities

\$ '000	2022 Current	2022 Non Current	2021 Current	2021 Non Current
(a) Trade and Other Payables				
Goods & Services	496	—	2,016	—
Payments Received in Advance	143	—	—	—
Accrued Expenses - Employee Entitlements	136	—	107	—
Accrued Expenses - Finance Costs	18	—	23	—
Accrued Expenses - Other	2	—	2	—
Deposits, Retentions & Bonds	16	—	22	—
Total Trade and Other Payables	811	—	2,170	—

(b) Borrowings

Loans	152	427	142	579
Total Borrowings	152	427	142	579

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

\$ '000	2022 Current	2022 Non Current	2021 Current	2021 Non Current
(c) Provisions				
Employee Entitlements (including oncosts)	1,239	26	1,217	71
Total Provisions	1,239	26	1,217	71

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
\$ '000	Opening Balance	Increments (Decrements)	Transfers	Closing Balance
(a) Asset Revaluation Reserve				
Land - Community	63,761	—	—	63,761
Land - Other	5,121	—	—	5,121
Buildings & Other Structures	80,107	(114)	—	79,993
Stormwater Drainage	3,044	2,238	—	5,282
Roads	31,147	(2,341)	—	28,806
Bridges	7,363	(11)	—	7,352
Footways	1,408	11	—	1,419
Sewerage, Effluent Drainage	3,996	3,180	—	7,176
Plant & Equipment	1,254	(41)	—	1,213
Total Asset Revaluation Reserve	197,201	2,922	—	200,123
Comparatives	193,569	3,632	—	197,201

	as at 30/06/21			as at 30/06/22
\$ '000	Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Closing Balance
(b) Other Reserves				
Long Service Leave Reserve	360	28	—	388
Plant Replacement Reserve	357	1	—	358
Clayton Farm Reserve	67	—	(2)	65
CWMS Maintenance Reserve	8,656	612	—	9,268
Reserve Land Development	2,673	—	(16)	2,657
Reserve Keith Community Library	35	1	—	36
Reserve Tatiara Creek	46	—	(46)	—
Reserve Rubble Rehabilitation	306	—	(139)	167
Future Road Renewal	1,336	—	(1,223)	113
Unplanned Maintenance	261	—	(261)	—
Reserve Open Space	13	—	—	13
Total Other Reserves	14,110	642	(1,687)	13,065
Comparatives	12,514	1,922	(326)	14,110

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).

Other Reserves

Tatiara 04 Long Service Leave

The Long Service Leave Reserve is for the future cash requirements upon staff leaving Council.

Tatiara 20 Plant Replacement Reserve

The Plant Replacement Reserve is for urgent unbudgeted major plant and equipment replacement.

Tatiara 22 Clayton Farm Insurance

The Clayton Farm Insurance reserve is to be spent towards capital to maintain Clayton Farm's heritage.

Tatiara District Council

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

Note 9. Reserves (continued)

Tatiara 05 CWMS Maintenance Reserve

The CWMS Maintenance Reserve is used for future asset replacement and capital maintenance of CWMS.

Tatiara 26 Land Development Reserve

The Land Development Reserve was established for Land Development in Keith Industrial Estate.

Tatiara 27 Keith Community Library

Council is acting as an agent and provided financial services for the library.

Tatiara 28 Creek Reserve

Money is held in this reserve to prepare for a flood event that may happen within 100 years.

Tatiara 29 Rubble Rehabilitation

Money put aside for future rehabilitations.

Tatuara 30 Open Space Reserve

Part of a development application legal requirement to put money into open space reserve.

Tatiara 31 Future Road Renewal

Money put aside for future road renewal works required.

Tatiara 32 Unplanned Maintenance

Money put aside for any unplanned/unbudgeted urgent maintenance works.

Note 10. Reconciliation to Statement of Cash Flows

\$ '000	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	21,327	19,815
Balances per Statement of Cash Flows		21,327	19,815

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

Note 10. Reconciliation to Statement of Cash Flows (continued)

\$ '000	2022	2021
(b) Reconciliation of Change in Net Assets to Cash from Operating Activities		
Net Surplus/(Deficit)	1,812	2,379
Non-Cash Items in Income Statements		
Depreciation, Amortisation & Impairment	5,994	5,327
Grants for capital acquisitions treated as Investing Activity	(1,037)	(1,430)
Net (Gain) Loss on Disposals	306	44
	7,075	6,320
Add (Less): Changes in Net Current Assets		
Net (Increase)/Decrease in Receivables	257	(447)
Change in Allowances for Under-Recovery of Receivables	–	(3)
Net (Increase)/Decrease in Inventories	(207)	317
Net Increase/(Decrease) in Trade & Other Payables	(1,353)	1,140
Net Increase/(Decrease) in Unpaid Employee Benefits	(23)	(20)
Net Cash provided by (or used in) operations	5,749	7,307

(c) Financing Arrangements

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

Bank Overdrafts	350	350
Corporate Credit Cards	35	37
LGFA Cash Advance Debenture Facility	80	80

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

Note 11(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 11(b).											
\$ '000	2022	INCOME 2021	2022	EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT) 2022	2021
				2022	2021	2022	2021	2022	2021		
Functions/Activities											
Other	—	—	—	—	—	—	—	—	—	(4,570)	—
Administration	12,929	12,587	1,123	1,088	11,806	11,499	—	3,517	3,256	66,486	64,176
Public Order & Safety	66	45	241	220	(175)	(175)	—	—	—	185	179
Health	103	98	124	128	(21)	(30)	—	—	—	139	134
Social Security & Welfare	761	1,195	423	1,576	338	(381)	—	759	900	297	286
Housing & Community	1,864	1,713	2,845	2,593	(981)	(880)	—	—	—	3,411	3,293
Protection of the Environment NEC	—	—	1	1	(1)	(1)	—	—	—	—	—
Sporting & Recreation	273	554	2,641	2,516	(2,368)	(1,962)	—	60	400	1,590	1,535
Agricultural Services	6	63	596	675	(590)	(612)	—	3	60	414	400
Mining Manufacturing & Construction	76	114	282	430	(206)	(316)	—	—	—	378	365
Transport & Communications	1,921	1,463	6,393	1,767	(4,472)	(304)	—	1,918	1,462	142,889	137,925
Economic Affairs NEC	649	279	928	621	(279)	(342)	—	—	—	1,270	1,226
Other Purposes NEC	350	289	2,320	5,792	(1,970)	(5,503)	—	12	20	6,900	6,660
Total Functions/Activities	18,998	18,400	17,917	17,407	1,081	993	—	6,269	6,098	219,389	216,179

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 11(b). Components of Functions

The activities relating to Council functions are as follows:

Administration

Governance, Administration n.e.c., Elected Members, Organisational, Support Services, Accounting/Finance, Payroll, Housing for Council Employees, Human Resources, Information Technology, Communication, Rates Administration, Records, Occupancy, Contract Management, Customer Service, Other Support Services, Revenues, LGGC - General Purpose, and Separate and Special Rates.

Public Order and Safety

Supervision of various by-laws, fire and prevention and animal control.

Health

Food control, operation of community health programs.

Social Security and Welfare

Volunteer Services.

Housing and Community Amenities

Rubbish collection services, operation of tip, effluent drainage, public toilets, street cleaning and lighting, town planning, stormwater drainage, land development, maintenance of cemeteries.

Protection of the Environment NEC

Foreshore protection, flood protection.

Sport and Recreation

Parks and Gardens, Sports Facilities - Indoor, Sports Facilities - Outdoor, Swimming Centres - Indoor, Swimming Centres - Outdoor, and Other Recreation.

Agricultural Services

Pest Plant Services.

Mining, Manufacturing and Construction

Building Act Requirements, quarry operations.

Transport and Communications

Aerodrome, Bridges, Bus Service, Footpaths and Kerbing, Roads - sealed, Roads - formed, Roads - natural formed, Roads - unformed, Traffic Management, LGGC - roads (formula funded), and Other Transport.

Economic Affairs NEC

Land Development Activities, caravan park operations, off street parking, tourism.

Other Purposes NEC

Public Debt transactions, plant and machinery operations, depot expenses, vandalism costs and private works.

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

Note 12. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost; interest is recognised when earned.

Terms & Conditions:

Deposits are returning fixed interest rates between 0.3% and 2.07% (2021: 0.3% and 0.9%). Short term deposits have an average maturity of 365 days and an average interest rate of 1.24% (2021: 365 days and 0.85%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Rates & Associated Charges

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & Conditions:

Secured over the subject land, arrears attract interest of 0.4208% (2021: 0.43%). 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:

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

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:

Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & Conditions:

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

Carrying Amount:

Approximates fair value.

Liabilities - Creditors and Accruals

Accounting Policy:

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

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

Note 12. 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 a fixed rate of 6.8% (2021: 6.8%).

Carrying Amount:

Approximates fair value.

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets and Liabilities					
2022					
Financial Assets					
Cash & Cash Equivalents	21,327	—	—	21,327	21,327
Receivables	1,217	281	113	1,611	1,206
Total Financial Assets	22,544	281	113	22,938	22,533
Financial Liabilities					
Payables	530	—	—	530	530
Current Borrowings	189	—	—	189	152
Non-Current Borrowings	—	471	—	471	427
Total Financial Liabilities	719	471	—	1,190	1,109
2021					
Financial Assets					
Cash & Cash Equivalents	19,815	—	—	19,815	19,815
Receivables	1,058	91	76	1,225	1,211
Total Financial Assets	20,873	91	76	21,040	21,026
Financial Liabilities					
Payables	2,038	—	—	2,038	2,038
Current Borrowings	189	—	—	189	142
Non-Current Borrowings	—	661	—	661	579
Total Financial Liabilities	2,227	661	—	2,888	2,759

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

Note 12. Financial Instruments (continued)

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

\$ '000	2022		2021	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	6.80%	579	6.80%	721
		579		721

Net Fair Value

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

Risk Exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any 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.

Expected Credit Losses (ECL)

Council uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. As rates and annual charges are secured over subject land no allowance for such receivables is made. After the assessment made by Council, there is no expected credited losses.

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

Note 13. Financial Indicators

\$ '000	Amounts 2022	Indicator 2022	Indicators 2021	Indicators 2020
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These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

1. Operating Surplus Ratio

Operating Surplus	1,081	5.7%	5.4%	(0.5)%
Total Operating Income	18,998			

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

2. Net Financial Liabilities Ratio

Net Financial Liabilities	(19,878)	(105)%	(92)%	(89)%
Total Operating Income	18,998			

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	428	2.3%	3.9%	(0.7)%
Total Operating Income	18,345			

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 correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.

Adjusted Net Financial Liabilities Ratio

Net Financial Liabilities	(17,194)	(94)%	(82)%	(77)%
Total Operating Income	18,345			

3. Asset Renewal Funding Ratio

Asset Renewals	3,287	125%	141%	127%
Infrastructure & Asset Management Plan required expenditure	2,630			

Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, 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 13. Financial Indicators (continued)

Financial Indicators - Graphs

1. Operating Surplus Ratio



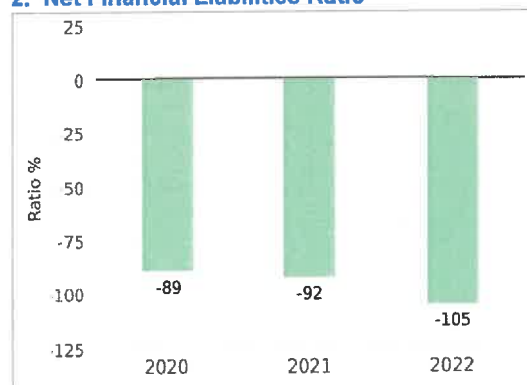
Purpose of operating surplus ratio

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

Commentary on 2021/22 result

2021/22 ratio 5.7%

2. Net Financial Liabilities Ratio



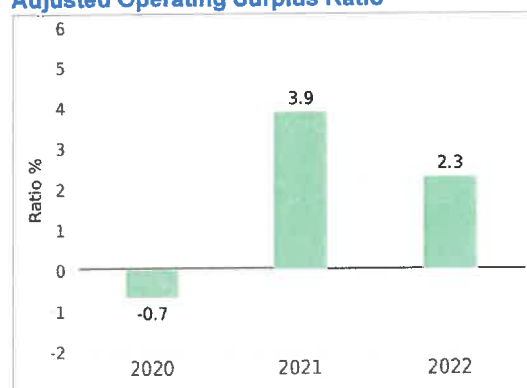
Purpose of net financial liabilities ratio

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

Commentary on 2021/22 result

2021/22 ratio (105)%

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

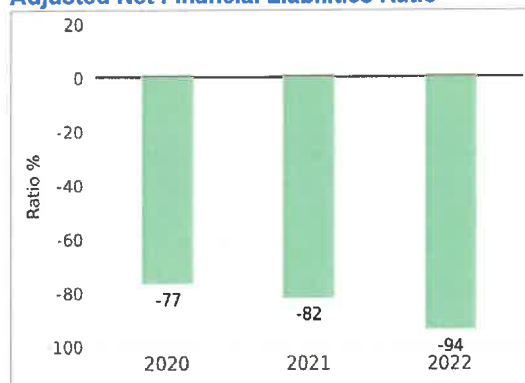
Commentary on 2021/22 result

2021/22 ratio 2.3%

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

Note 13. Financial Indicators (continued)

Adjusted Net Financial Liabilities Ratio



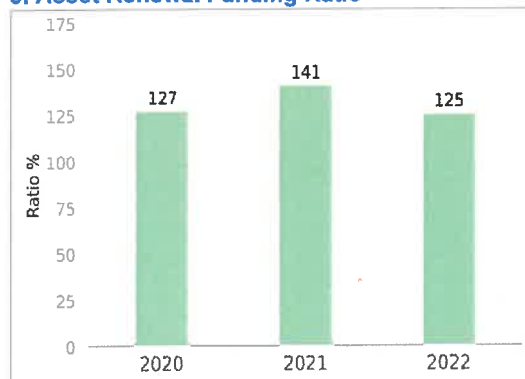
Purpose of adjusted net financial liabilities ratio

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 (94)%

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 125%

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

Note 14. Uniform Presentation of Finances

\$ '000	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	18,998	18,400
less Expenses	(17,917)	(17,407)
Operating Surplus / (Deficit)	1,081	993
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(3,287)	(2,756)
add back Depreciation, Amortisation and Impairment	5,994	5,327
add back Proceeds from Sale of Replaced Assets	145	878
	2,852	3,449
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(1,807)	(3,637)
add back Amounts Received Specifically for New and Upgraded Assets	1,037	1,430
add back Proceeds from Sale of Surplus Assets (including investment property, real estate developments & non-current assets held for resale)	75	—
	(695)	(2,207)
Net Lending / (Borrowing) for Financial Year	3,238	2,235

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

Note 15. Superannuation

The Council makes employer superannuation contributions in respect of its employees to HostPlus Super (formerly Statewide Super). 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 2021. 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 16. 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.

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.

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

Note 17. Related Party Transactions

Key Management Personnel

Transactions with Key Management Personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 14 persons were paid the following total compensation.

\$ '000	2022	2021
The compensation paid to Key Management Personnel comprises:		
Salaries, allowances & other short term benefits	871	842
Total	871	842

Receipts from Key Management Personnel comprise:

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

Planning and Building Application Fees	1	–
Reimbursement of Fees for Post Graduate Study	10	–
Total	11	–

KMP and relatives of KMPs own retail businesses from which various supplies were purchased as required either for cash or on 30 day account. Total purchases from any of these individual businesses did not exceed \$122,000 during the year, with total accumulated spend of \$226,566

Four Key management personnel have a total of six close family members employed by Council, in accordance with the terms of the Award, and as recorded in the public Register of Salaries maintained in accordance with section 105 of the Local Government Act 1999.

One Key Management Personnel is member of the Tatiara Karting Club. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to the Tatiara Karting Club. During the year the Tatiara Karting Club received a loan from Council for \$100,000.

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Independent Auditor's Report

To the members of the Tatiara District Council

Opinion

We have audited the accompanying financial report of the Tatiara District Council (the Council), which comprises the statement of financial position as at 30 June 2022, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

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

Council's Responsibility for the Financial Report

The Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* and for such internal control as Council determines is necessary to enable the preparation of the financial report to be free from material misstatement, whether due to fraud or error.

In preparing the financial report, Council is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless Council either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY



Samantha Creten
Partner

Signed on the 21st day of October 2022,
at 214 Melbourne Street, North Adelaide

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Dean Newbery
ABN: 30 164 612 890

INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE TATIARA DISTRICT COUNCIL

Opinion

In our opinion, the Tatiara District Council (the Council) has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to the Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2021 to 30 June 2022.

Basis for opinion

We have audited the Internal Controls of the Council under 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.

We conducted our engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and *ASAE 3150 Assurance Engagements on Controls* issued by the Auditing and Assurance Standards Board.

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

The Council's Responsibility for the Internal Controls

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

Our Independence and Quality Control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and applying Auditing Standard *ASQC 1 Quality Control for Firms that Perform Audits and Review of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking the assurance engagement.

Assurance Practitioner's Responsibilities

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 have been conducted properly and in accordance with law.

ASAE 3150 requires that we plan and performed our procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the control objectives and the controls operating effectively through the period. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

An assurance engagement to report on the designed and operating effectiveness of controls involves performing procedures to obtain evidence about the suitability of the design of the controls to achieve the control objectives and the operating effectiveness of the controls throughout the period. The procedures selected depend on our judgement, including the assessment of the risks that the controls are not suitably designed or the controls did not operate effectively. Our procedures included testing the operating effectiveness to the controls that we consider necessary to achieve the control objectives identified. An Assurance engagement of this type also includes evaluating the suitability of the control objectives.

Limitation on Use

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

Limitations of Controls

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

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

DEAN NEWBERY



SAMANTHA CRETEN
PARTNER

Signed on the 21st day of October 2022
at 214 Melbourne Street, North Adelaide, South Australia, 5006

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 Tatiara District Council for the year ended 30 June 2022, the Council's Auditor, Dean Newbery has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Anne Champness
Chief Executive Officer



Jim Ker
Presiding Member Audit Committee

Date: 10/10/2022

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Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Tatiara District Council for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



SAMANTHA CRETEN

Partner

DEAN NEWBERY

Dated this 21st day of October 2022



Tatiara
the good country

APPENDIX TWO

Limestone Coast Local Government Association Annual Report 2021/2022

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LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION



ANNUAL REPORT 2021-22



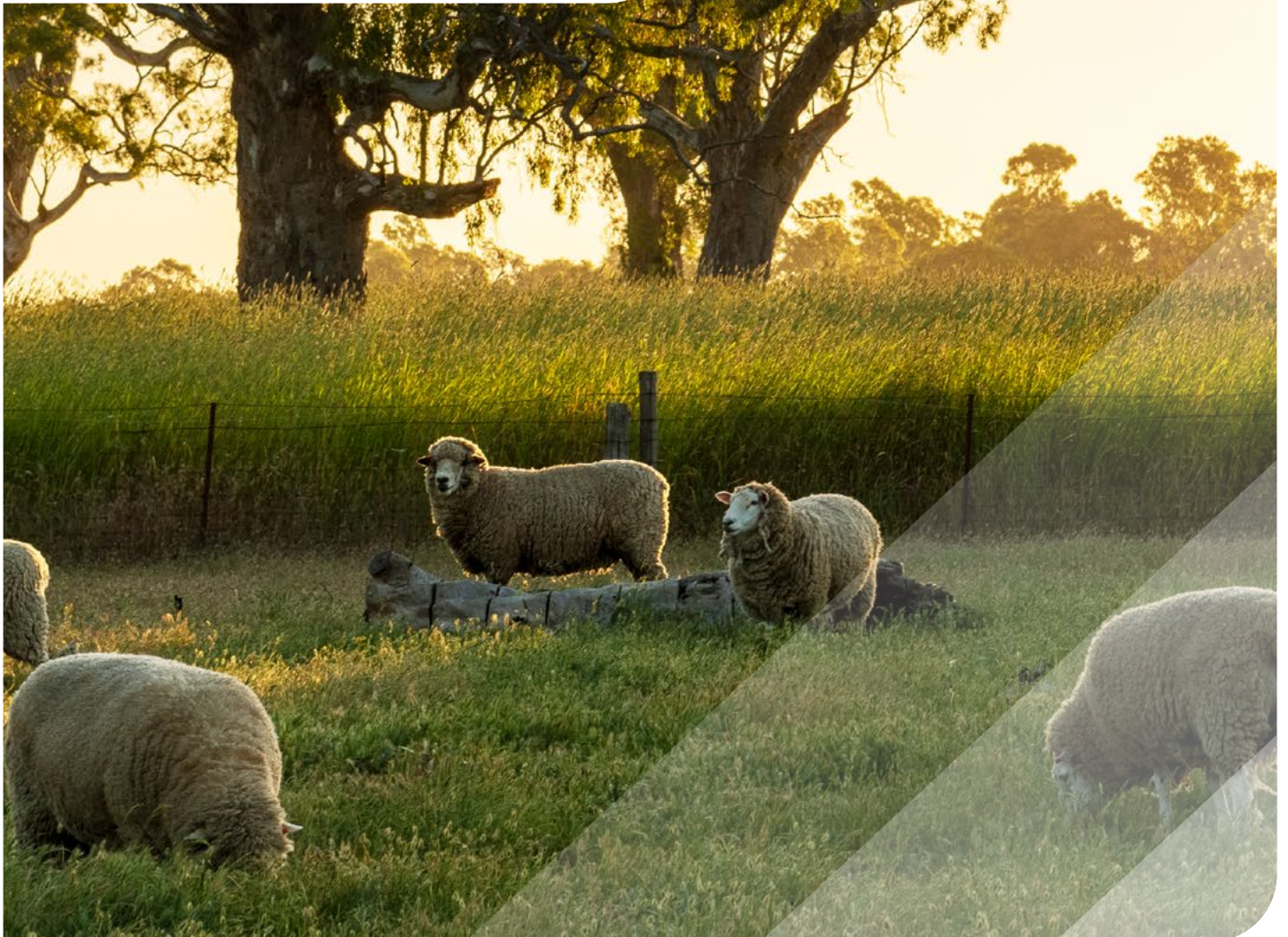


Welcome

“It has been a privilege to be the president of the LCLGA and to work with the Mayors and CEOs of the Limestone Coast Councils.

2021/22 was a challenging year for our limestone coast community as we successfully managed the impacts of the pandemic and variants, cross-border travel restrictions with Victoria, geopolitical tensions that continue to impact supply chains and our markets, State and Federal elections, housing shortages, difficulties in recruiting staff, and the devastating impact of fire and coastal erosion.”

Mayor Erika Vickery (OAM)
President LCLGA



Local government is the level of government that is closest to our community, and we have worked collaboratively across the seven councils in the Limestone Coast for the benefit of our region. Indeed our purpose or “Why” is to “collectively build stronger communities”. The Limestone Coast Local Government Association (LCLGA) is the collaboration vehicle Councils use to collaborate and pursue regional outcomes. The Limestone Coast Councils have collaborated through the LCLGA for over 136 years showing that collaboration is a highly and sustainably held value.

We have continued to implement the directions of our five-year strategic plan. In particular, we continued to focus our efforts on being narrow and deep rather than shallow and wide in delivering value to our members and our water community. This means we are targeting our resources to do a few things well, rather than taking on so many activities that our efforts become diluted. The key to this approach being successful is to ensure we are focusing on the highest priority outcomes for our members.

Our highest priority work (as identified by our members in the 2021/22 Business Plan) was advocacy, destination development, regional waste, roads strategy, joint planning board, and StarClub. In addition to these projects, the LCLGA also delivered the outcomes from incubator projects. These are projects where, for a limited time, we experiment to see if we can deliver an innovative value proposition for our community and assess the potential for the innovation to transition into either business as usual or to exist as an ongoing concern outside of the LCLGA.

In 2021/22 we delivered three incubator projects, they were the Substance Misuse Limestone Coast (SMLC), the Regional Leadership Programme, and the Limestone Coast Regional Sports Academy (LCRSA). The SMLC has evolved into its own entity and is expected to spin out of the LCLGA in 2022/23, the Leadership program completed three successful years and has now evolved into a State Project with significant funding (\$2m) from the State Government using our project as a model for all regions in SA; and the LCRSA continues to develop and has had significant success in assisting young sub-elite athletes to pursue sporting opportunities.

The development of our first Advocacy Agenda, which spells out the advocacy priorities for our region, has been a great tool to focus the advocacy effort of the

LCLGA and our members with a number of other regions seeking to duplicate this approach.

A special thank you to those agencies that partnered with us over the past twelve months. Without your valuable contribution, time and effort, many of our projects would not go ahead. They are the South Australian Tourism Commission, Office for Recreation Sport and Racing, Regional Development Australia Limestone Coast, Local Government Association of South Australia, SA Government Departments and Agencies, the University of South Australia, the Australian Federal Government and our member Councils. Your continued support is very much appreciated.

We acknowledge the tremendous efforts of Federal Member of Parliament Mr Tony Pasin MP and State Members Mr Troy Bell MP and Mr Nick McBride MP. Their assistance and support is valued and greatly appreciated.

On behalf of the Board, I would like to acknowledge the efforts of our dedicated staff over the past 12 months.

The Annual Report includes an overview of the value we have delivered to our members and community in 2021/22. I commend this years’ report to you and would like to acknowledge the continued support of the constituent council Mayors, elected members and Chief Executive Officers.

Mayor Erika Vickery (OAM)

President LCLGA



This document is the Annual Report of the Limestone Coast Local Government Association (LCLGA) Inc. for the period 1st July 2021 to 30th June 2022 and was prepared pursuant to the Local Government Act 1999 to report to Constituent Councils on the work and operation of the Association for the preceding financial year.

This report details the activities of the Association to represent and serve the seven Constituent Councils and to advance the Limestone Coast communities through effective advocacy, facilitation, project delivery and innovation.

Our Association

LCLGA was established as a regional body on 6th October 1885. LCLGA is a regional subsidiary representing its Constituent Councils and is established pursuant to Section 43 of the Local Government Act 1999 by the Constituent Councils.

The Association is comprised of the following Constituent Councils:

- District Council of Grant
- Naracoorte Lucindale Council
- Wattle Range Council
- Kingston District Council
- District Council of Robe
- City of Mount Gambier
- Tatiara District Council

Under its Charter, LCLGA's objectives are to:

- Work in Association with both the Local Government Association of South Australia (LGASA) and the Australian Local Government Association.
- Undertake co-coordinating, advocacy and representational roles on behalf of its Constituent Councils at a regional level.
- Facilitate and coordinate activities of local government at a regional level related to social, environmental and community 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 its region.
- Develop and manage policies which guide the conduct of programs and projects in its region with the objective of securing the best outcomes for the communities of the region.
- Undertake projects and activities that benefit its region and its communities.
- Associate, collaborate and work in conjunction with other regional local government bodies for the advancement of matters of common interest.
- Implement programs that seek to deliver local government services on a regional basis; and
- To effectively liaise and work with the State and Commonwealth Government and instrumentalities on a regional basis for the general enhancement of the region.

The LCLGA Board

The LCLGA Board comprises nominated representatives from each of the Constituent Councils and is chaired by the LCLGA President. Each Constituent Council can nominate up to two Deputy Board Members.



LCLGA Board Memembers 2021-22

Council	Delegate	Deputy Board Member/s
City of Mount Gambier	Mayor Lynette Martin (OAM)	Deputy Mayor Christian Greco
District Council of Grant	Mayor Richard Sage	Cr Gillian Clayfield
Wattle Range Council	Mayor Des Noll	Deputy Mayor Moira Neagle Cr Dale Price
District Council of Robe	Mayor Alison Nunan	Cr David Laurie
Kingston District Council	Mayor Kay Rasheed	Cr Jodie Gluyas Cr Chris England
Naracoorte Lucindale Council	Mayor Erika Vickery (OAM)	Cr Scott McLachlan Cr Craig McGuire
Tatiara District Council	Mayor Graham Excell	Cr Robert Mock

The Board held six ordinary bi-monthly General Meetings, and The Annual General Meeting during 2021-2022. Meetings are hosted by Constituent Councils on a rotational basis.

Office Bearers 2021-22

In accordance with the LCLGA Charter, the positions of LCLGA President and Vice President are appointed at the Annual General Meeting, held in February.

At the Annual General Meeting in February 2022, Mayor Erika Vickery was again elected as LCLGA President, to serve in the position for a period of 12 months. Mayor Lynette Martin was elected as LCLGA Vice President.

During 2021-2022, the Executive Officer role was filled by Tony Wright.

Dean Newbery and Partners are the appointed Auditor.

During 2021-2022, LCLGA engaged the following staff to deliver regional programs:

Staff Member	Position
Tony Wright	Executive Officer
Michaela Bell	Program and Policy Manager
Tony Elletson	STARCLUB Field Officer Limestone Coast Regional Sporting Academy Coordinator
Biddie Shearing	Destination Development Manager
Ali Auld	Leadership Program
Paul Manfrin	Corporate Services Officer
Sophie Boucher	Substance Misuse Limestone Coast
Heidi Eldridge	Destination Development Coordinator

Delegates to the Local Government Association of South Australia

Under the Constitution of the LGASA, regions are represented via appointed members to serve on the LGA Board and the South Australian Regional Organisation of Councils (SAROC).

Council	LCLGA Representative
LGA Board	Mayor Erika Vickery
SAROC	Mayor Erika Vickery
	LCLGA EO
	Mayor Richard Sage (Proxy)

SAROC is an important LGA committee for non-metropolitan Councils. Membership is drawn from each of the six non-metropolitan Regional Local Government Associations with members meeting bi-monthly to discuss the key issues affecting non-metropolitan Councils.



Association Committees and Working Parties

To undertake specific projects or fulfil areas of operational responsibility, LCLGA convenes a number of committees and working parties. LCLGA acknowledges the work of all who have contributed to the following committees and working parties throughout 2021-2022.

(The current appointments are listed, as of February 8, 2022)

Committee / Working Party	Representative	Council
LCLGA Roads and Transport Management Group	Cr Jamie Jackson (Presiding Member)	Tatiara District Council
	Mr Aaron Hillier	
	Cr Paul Jenner	City of Mount Gambier
	CEO or delegated staff member	
	Mr Daniel Willsmore	Naracoorte Lucindale Council
	Mr Dave Worthley	Kingston District Council
	Mr Peter Halton	Wattle Range Council
	Ms Lauren Oxlade (Proxy)	
	Mr Adrian Schutz	District Council of Grant
	Mr Robert Noir	Robe District Council
Limestone Coast Economic Development Reference Group (the group was suspended during 2021/22)	Cr Bob Bates (Proxy)	
	Mayor Erika Vickery (President)	LCLGA
	Mr Tony Wright	
	Mr Trevor Smart	Naracoorte Lucindale Council
	Mayor Richard Sage	District Council of Grant
	CEO or delegate (Proxy)	
	Ms Emma Clay	Wattle Range Council
	Cr Frank Morello	City of Mount Gambier
	Mr James Holyman	District Council of Robe
	Ms Nat Traeger	Kingston District Council
	Mayor Graham Excell	Tatiara District Council
	Ms Anne Champness	
	Mayor Erika Vickery (President)	LCLGA
	Mr Tony Wright	
	Mrs Michaela Bell	

Committee / Working Party	Representative	Council
LCLGA Regional Waste Management Steering Committee	Mr Peter Halton (Chair)	Wattle Range Council
	Ms Lauren Oxlade (Proxy)	
	Mr Daniel Willsmore	Naracoorte Lucindale Council
	Mr Dave Worthley	Kingston District Council
	Cr Paul Jenner	City of Mount Gambier
	Mr Aaron Price	District Council of Grant
	Mr Leith McEvoy	
	Mr James Holyman	Robe District Council
	Mr Aaron Hillier	Tatiara District Council
	Mayor Erika Vickery (President)	LCLGA
	Mr Tony Wright	
	Mrs Michaela Bell	
Tourism Management Group	Ms Jayne Miller	Naracoorte Lucindale Council
	Ms Nat Traeger	Kingston District Council
	Ms Emma Clay	Wattle Range Council
	CEO or delegate	City of Mount Gambier
	Mr Kingsley Green	Tatiara District Council
	Ms Anne Champness	
	Mr Mike Ryan	District Council of Grant
	Ms Camille Lehmann	District Council of Robe
	Mayor Erika Vickery (President)	LCLGA
	Mr Tony Wright	
	Mrs Biddie Shearing	
Regional Sport and Rec Advisory Group	Vacant	District Council of Grant
	Ms Heather Schinkel	Kingston District Council
	Mrs Jayne Miller	Naracoorte Lucindale Council
	Cr David Laurie	District Council of Robe
	Mayor Alison Nunan (Proxy)	
	Ms Naomi Fallon	Tatiara District Council
	Cr Kate Amoroso	City Mount Gambier
	Ms Emma Clay	Wattle Range Council
	Mayor Erika Vickery (President)	LCLGA
	Mr Tony Wright	
	Mr Tony Elletson	
LCLGA Audit & Risk Committee	Mayor Richard Sage	District Council of Grant
	Mayor Erika Vickery (Chair)	Naracoorte Lucindale Council
	Mr James Holyman	District Council of Robe
	Mr Paul Duka	Wattle Range Council
	Mr Tony Wright	LCLGA

Association Representation - Outside Organisations

LCLGA has numerous representatives on working parties, boards and committees including State Government boards, cross border bodies and regional boards and committees. This representation allows LC LGA to keep in touch with communities and contribute to new and existing initiatives.

During 2021-2022, LCLGA made or continued the following appointments to other organisations.

(The current appointments are listed, as of February 2022)

LCLGA Appointments To Outside Organisations	Current Appointments	Council
South East Zone Emergency Management Committee (ZEMC)	Ms Barbara Cernovskis Mr Daryl Whicker	City of Mount Gambier District Council of Grant
Limestone Coast Zone Emergency Centre Committee (ZEST)	Mr Tony Wright (Local Government Controller) Mr Ben Hood (Local Government Deputy Controller)	LCLGA City of Mount Gambier
Green Triangle Freight Action Plan - Implementation Management Group	Ms Barbara Cernovskis Mr Tony Wright	City Mount Gambier LCLGA
Limestone Coast Community Services Roundtable	Mayor Erika Vickery Cr Moira Neagle	Naracoorte Lucindale Council Wattle Range Council
Regional Development Australia Limestone Coast	Mayor Erika Vickery	Naracoorte Lucindale Council
Limestone Coast Bush Fire Management Committee	Mr David Hood Mr Roger Balbolka (Deputy)	Naracoorte Lucindale Council Wattle Range Council
Southern Border Fire Coordination Association	Mr Roger Balbolka	Wattle Range Council
Local Government Association of SA - LGA Board	Mayor Erika Vickery (SAROC Chair) Mayor Richard Sage (Proxy)	Naracoorte Lucindale Council District Council of Grant
South Australian Regional Organisation of Councils (SAROC)	Mayor Erika Vickery (SAROC Chair) Mayor Richard Sage LCLGA EO (Observer)	Naracoorte Lucindale Council District Council of Grant LCLGA
Group Training Employment	Cr Paul Jenner	City of Mount Gambier
AC Care	Mr Tony Wright	LCLGA

The background of the slide is a deep blue underwater scene. Sunlight rays penetrate from the top left, creating a sense of depth. Two divers are visible: one in the upper right and another in the center. Bubbles and sediment are suspended in the water, adding texture to the scene. A dark blue diagonal shape is in the bottom right corner.

Key Result Areas

The strategic plan identifies three key result areas to focus on and support our “why” of collectively building stronger communities.

They are building:

- Sustainable Communities
- Stronger Economy
- Member Capability

1. Building Sustainable Communities

A sustainable community has resilience, leadership, a healthy environment, an optimistic mindset, community well-being, connected and inclusive with built environments where we want to live and others want to join.

Over the 2021/22 year, building sustainable communities in a COVID-19 recovering environment within a local government context was the focus.

Business Plan Objectives

- > Our networks, members and stakeholders are connected and engaged
- > Incubator project outcomes have transitioned to alternative governance and operational arrangements
- > The governance, effective management, and capabilities of sporting clubs continue to improve (Star Club)
- > Joint Planning Board commences operations to develop a new regional plan

Strategy	Overview	Key Outcomes
Engage with stakeholders and proactive advocacy	The development of our advocacy agenda was a helpful tool as we engaged with local members, through the LGASA, directly with government departments and via the Cross Border commissioner.	<ul style="list-style-type: none"> > Local members incorporated our priorities into their campaigns. > Meetings with departments like DiT to create a channel for local priorities. > The Victorian Cross Border Commissioner picked up the transportability of TAFE funding as an impediment to efficient access to vocational training in cross border communities. > Shifting the state thinking on Regional Plans and Joint Planning Boards. > Engaging in the emerging debate on Regionalisation.
Star Club Program	This highly successful program continues to derive benefits for our community. As a region as we develop the skills and capability of our clubs to sustainably run them.	<ul style="list-style-type: none"> > Highest participation rate in StarClub of any region in SA. > Significant success from our StarClub Members accessing grants (\$1.3m) > Delivery of training courses in the region in the areas of cyber security and child safe officer
Sports Academy	The Academy continues to grow and in 2021/22 a decision was made to limit numbers to ensure we sustain a focus on sub-elite athletes and develop the capability of our regional coaches.	<p>Multiple achievements from personal bests to state and national teams and awards.</p> <p>Continued support from ORSR and working closely with a number of sports on sub-elite pathways.</p>
Leadership Program	To develop an immersive leadership development program to active community leadership.	45 graduates from the program which has triggered a \$2m investment in Regional Leadership by the SA Government as a direct result of the LCLGA Leadership Program.

Strategy	Overview	Key Outcomes
Substance Misuse Limestone Coast	To support allied professionals and the community in engaging in the challenge of substance misuse and to activate a community response.	<p>The Planet Youth program is providing insights into community responses to reduce youth drug and alcohol harm.</p> <p>SMLC Summit identified a number of areas where there were insufficient services to meet the need.</p> <p>Training and information provided to professionals and families to assist with managing addiction and violence.</p>
Regional Health and Wellbeing	Develop and implement a Regional Health Plan	Plan completed and little additional work now required.
Access Grant Funding	Access grant funding for LCLGA programs and assist our community with access funding.	<p>LCLGA accessed \$248,000 in project grants, \$288,000 for Auspiced projects, \$665,000 for Roads (\$1.2m).</p> <p>Indirectly supported \$1.3m in sports and numerous tourism submissions which have not been quantified.</p>
Auspice the SA Coastal Council Alliance (SACCA)	Support the operations of the SA Coastal Council Alliance	The SACCA program was supported with use of our systems, contracts and financial controls. SACCA received \$90,000 in 2021/22.



2. Building Stronger Economy

A strong economy relies on human capital (skills, knowledge, and innovation), financial capital (investment), productivity (more from less), realising local competitive advantages, entrepreneurialism, value clusters, increased supply chain value capture from exports, capturing local value (buy local); and attracting spend from outside our area (investment and visitation).

Business Plan Objectives

- › Destination Development Strategy (DDS) is approved, and implementation commences
- › Regional Roads Strategy is monitored and sought after funding for high-priority roads achieved
- › A viable (politically, commercially, risk and governance) waste option is developed
- › The Regional Growth Strategy is monitored, and Board approved projects delivered
- › Collaboration opportunities on cross-border projects are agreed

Strategy	Overview	Key Outcomes
Monitor and develop the regional growth strategy	Overseeing the regional growth strategy.	The regional growth strategy lost momentum and is being refreshed in 2022/23.
Maintain the Roads Database and Councils Skills	The Limestone Coast Regional Roads Plan and Database is current so we are seeking funding support for high-priority roads with regional significance. This planning and analysis ensures we have a sound evidence base to support these applications.	All projects but one were accepted for SLRP funding. Feedback was provided into the LGASA process which seems to have become disconnected from the Regional Transport Plan.
Test the viability of a regional waste solution	Continue to develop a model for a regional materials recycling facility.	Tender released for commercial advisors following three reviews into the financial viability of a regional MRF.
Implement the Destination Development Strategy	Implement the Limestone Coast Destination Development Strategy to drive the increased economic value of Tourism for our region.	The strategy implemented, staff engaged, and the program had to pivot several times during the year to support our local industry with Covid-19 and borders closing, opening and the rules for crossing the border constantly changing.
RDALC Deliverables Qualified	Work with the RDALC to ensure there is clarity on the outcomes achieved from the provision of funding on behalf of our members.	Clarification was reached on the funding model being related to small business services.
Cross Border Partnerships	Work with the Victorian Cross Border Commissioner and Councils to ensure the border does not limit opportunities for our region.	Frequent meetings with the Cross Border Commissioner who include the Limestone Coast in his Victorian Council fortnightly updates.
Red Meat Cluster	The Red Meat Cluster strategic plan was completed. The future of the group changing to a networking opportunistic one.	The Plan was completed as approved by the steering committee. Meetings were held to allow for networking and sharing of industry knowledge.

3. Building Member Capability

Building our capability focuses on increasing the availability and access to resources, reducing costs, improving performance, developing new skills and knowledge, leveraging our member's abilities for collective benefits, and developing and growing our employee's capabilities across our region.

Business Plan Objectives

- > Priority skills, resource sharing and funding arrangements (including grants) commenced
- > Shared approaches deliver improved value
- > Members collaborate effectively through LCLGA forums, committees and working groups
- > Members are well-positioned to respond to the requirements of the Local Government Review Bill.

Strategy	Overview	Key Outcomes
Deliver member forums	Deliver a number of forums to keep our members connected and informed.	Multiple forums delivered as board meetings, workshops, fortnightly CEO and Mayor catchups and working group meetings. In total at least 95 forums and meetings were facilitated by the LCLGA throughout the year.
Members' communications and dashboard	Ensure our members are kept up to date on regional issues and have a clear oversight of the LCLGA's performance	Communications are being improved with informal forums and email proving to be an effective channel. A draft dashboard has been developed for inclusion in the website upgrade in 202/23.
Shared capability	Seek opportunities for shared capability development.	An opportunistic approach, such as with the Localis system but a structured approach was not developed and in 2022/23 this responsibility has been moved back to the CEO forum.
Provide analysis, advice, submissions and advocacy.	Engage, via various channels, with stakeholders to ensure the needs of our members and region are considered in decisions making and policy development.	<p>The development of our Advocacy Agenda has focused our communications and stakeholder attention on our priorities.</p> <p>DiT is now trialling a local government engagement with the LC Roads Group to set regional priorities.</p> <p>Following the election, there has been a significant increase in support for the Sports Academy with an additional \$300,000 in grant funding over the next three years.</p>

Destination Development

The Limestone Coast Local Government Association (LCLGA) reshaped the regional tourism program into a broader Destination Development Strategy to bring together regional branding and activities to grow the visitor economy and regional prosperity and as a result of this, the Destination Development Strategy received additional resources from our members to support its delivery.



While significant progress was made in implementing the approved strategy there was also a need to pivot and support our industry as the border opened, closed and opened as states tried to manage community concerns, health infrastructure and lack of knowledge as new Covid-19 variants emerge. Over the Christmas period, this was extremely disruptive and significantly impact our Tourism industry.

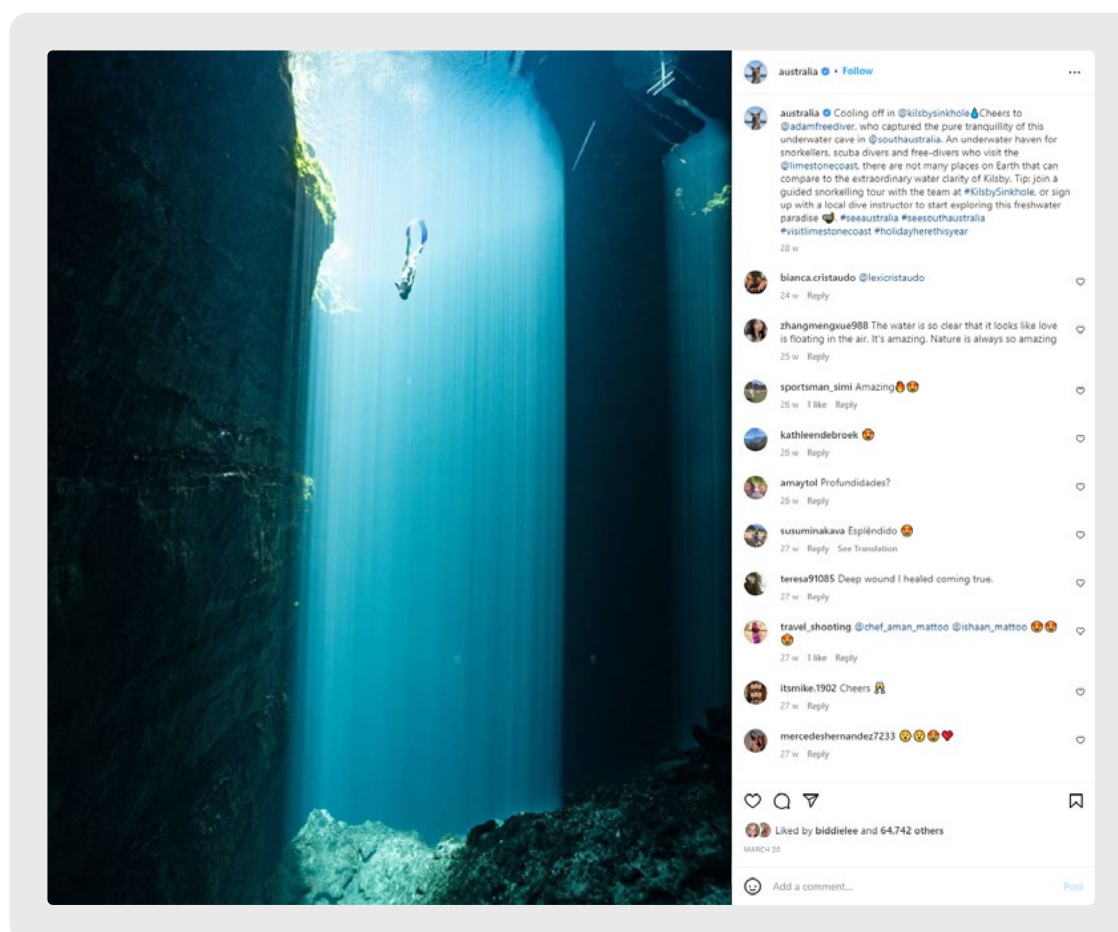
In particular, we made significant progress implementing the 149 identified actions in the strategy which included increasing our social media marketing, developing industry capability, developing itineraries, connecting the local industry, creating learning experiences and creating a new website landing page.

The continued development of the industry operator Facebook page, which we established to support operators when COVID-19 started, has grown from 253 to 533 members and proved to be an extremely effective communication tool with the limestone coast tourism industry.

The LCLGA have invested in creating digital storytelling to promote our region to target markets. This has proven

to be extremely effective as social media reach across Instagram and Facebook achieving just under 800,000 engagements.

The focus of our social media marketing campaign has been to increase the awareness of the Limestone Coast as a travel destination, increase engagement and trust with website users, convert website users into two bookable opportunities, and build trust and reposition the tourism industry within the limestone coast to be more invested and engaged in digital marketing.



In addition to our social media marketing activities, we also worked closely with the South Australian Tourism Commission (SATC) and attended regional tourism forums, facilitated Famil's with the tourism industry and over 50 influencers, and distributed over 1300 pieces of communication with Limestone Coast tourism operators, over 150 face to face appointments within our region provided over 208 posts on opportunities for funding training and webinars to tourism operators. We also provided essential market intelligence to the SATC on the impact of close borders on the tourism industry and the effectiveness of the programmes in supporting tourism in the Limestone Coast.

During 2021/22, we also entered into new collaborative partnerships with Wimmera Mallee Tourism, Glenelg Shire Tourism, Great Ocean Road Tourism and specific consumer campaigns with Southern Grampians Shire.

The Destination Development Project continues to support the Mixed Dozen Interactive Trails Planner which is embedded in our destination website and supported over 50 businesses who applied for state government tourism-related grants for industry development, event funding and nature-based tourism.

We supported over 12 events across the region with collaboration from the SATC.

A significant milestone in the Destination Development Project was delivering the first operator event at Cape Jaffa Wines with over 80 operators attending (the largest turnout for an event of this type in 10 years). There was a significant appetite to meet again in person and to hear about the LCLGA's plans to support the limestone coast tourism industry.

We continued to engage in face-to-face and in-person trade events with tourism booking intermediaries, for example in just one of these events we had 211 appointments with the trade to promote the Limestone Coast as a desirable destination for their clients.

The Destination Development Manager (Biddie Shearing) took up a new role with the City of Mount Gambier. We thank Biddie for the significant work she has done in supporting the Limestone Coast tourism industry and by creating the destination development strategy we are currently implementing.

Biddie has been a powerhouse behind the LCLGA's activities working with our members and operators to promote and develop the capability of our tourism industry. We wish her well for the future.





Limestone Coast Regional Sports Academy and STARCLUB

Local government recognises the importance of sporting and recreation clubs to regional communities and is pleased to partner with the Office for Recreation, Sport and Racing to deliver the Star Club Program and Regional Sports Academy in the Limestone Coast.

StarClub

The StarClub Program promotes involvement in recreation and sport by supporting all sporting and recreation clubs in the Limestone Coast in the areas of leadership, financial sustainability, compliance, planning and volunteer management. LCLGA hosts the StarClub Field Officer, who serves as an on-ground resource and a conduit between clubs, councils, associations and the Office of Recreation and Sport.

The long-term goals of this program are:

- › To ensure clubs in the region are compliant with State and Federal Legislation,
- › Clubs are financially stable through prudent self-management and have access to appropriate funding
- › Maintain and build on membership, players and volunteers within the club.

The StarClub Field Officer provides support to clubs and associations in a number of areas:

Funding and Financial Stability

Awareness of grant availability and application support, increased eligibility through Starclub membership, and education and training regarding financial stability.

In 2021/22 the Limestone Coast received 20% of State Government Grants for sporting infrastructure (\$1.3 million), this was a significant outcome when we represent 3% of the SA population.

Volunteer Management

Sourcing and retaining volunteer support, running nationally-accredited training and education locally, information on education and training courses, providing templates for job descriptions for volunteers, Volunteer Management Policy assistance, ideas to involve, recognise and reward volunteers, and providing information on Succession Plans and complaints / conflict procedure.

Compliance

Occupational Work, Health and Safety for club staff and volunteers, Child Protection, constitutions update, review or start from scratch, incorporation, affiliation with State or national bodies, compliance with the Discrimination Act, risk management and information on licensing requirements for clubs selling alcohol. Such as providing Cyber Safe Webinar and Child Safe Officer courses across the region (free to StarClubs members).

Planning

Long term maintenance of facilities, Strategic Planning, Job Descriptions, Codes of Conduct, Good Sports Program and Play by the Rules Program. Such as the Robe Strategic Plan, Assisting the Tatiara Masters Games Committee, Mount Gambier Open Space Recreational Plan.

Limestone Coast Regional Sporting Academy (LCRSA)

In partnership with the Office for Recreation, Sport and Racing and the LCLGA, the Limestone Coast Regional Sporting Academy (LCRSA) inducted its first Inductees in October 2017 and commenced working with these Athletes in November, as part of a Pilot Program.

The Academy has continued to grow since its inception and now partners with six sports - Hockey, Tennis, SASI Cycling, Swimming, Basketball (via the Pioneers) and Athletics SA. The Academy also continues to receive significant support from the Office for Recreation, Sport and Racing in terms of funding, advice and networks.

Due to the Academy's success, there has been a high demand to join our program. The LCLGA took a decision to ensure we remained focused on elite and sub-elite pathways and capped the numbers at 70 so we could continue to provide focused and efficient support to Academy members.

Highlights included:

- > Hockey and Tennis program athletes won competitions against Western Victoria Sports Academy. Our Hockey team in particular excelled playing against a team made up of Victorian State Players and our Tennis Team won against players up to five years their seniors.
- > A Coach from the Academy was appointed Head of Sports Science with Div. One English Football Team Ipswich Town.
- > Academy member drafted by the AFLW Crows.
- > Two cyclers were selected in the National Futures Squad.
- > Academy hockey players selected in the National U18 Squad
- > Former Academy participant becomes the youngest player to reach 50 games in the SANFLW.
- > State titles in the under 20 years of age in the 100m and 400m.
- > Basketball U18 State Girls Team Representative.
- > Supporting a member of the Australian Ballet School with strength and conditioning programs.
- > SASI partnership to enable talent testing in schools.
- > National Men's Track Cycling Coach visiting our region to work with our athletes.
- > Ten Basketball Program athletes making their state age teams and one making the national team.
- > A National Champion in the Heptathlon.



Leila Croker National Champion and High Performance Director Tony Checker



Sarah Dally SASI



In the gym

Limestone Coast Leadership Program

In its last year, the community leadership capacity-building program aims to develop people for roles on Boards, Council, Community Leadership, Project Development and Governance, Industry and Business Associations and Sport, Recreation and Service Clubs.

Over three years, there were 45 graduates with a number progressing to take on leadership roles in the community and even progressing to employment in local government. Overall the program was 23% funded by Councils and 77% of funds sourced from business, industry associations, community, government, and philanthropic organisations.

Following the cessation of the program, the State Government Announced a \$2m investment in activating regional leadership, based on the outcomes and learnings from the LCLGA project.



SMLC

SMLC's origins are inspired by the work of the Western Region Alcohol and Drug Service and research by the Victorian Parliament's inquiry into the Supply and Use of Methamphetamines and in their subsequent Ice Action Plan.

While the issues and responses are complex, SMLC has focused on objectives which match key elements of the Victorian Ice Action Plan and National and State Alcohol and Other Drug Strategies.

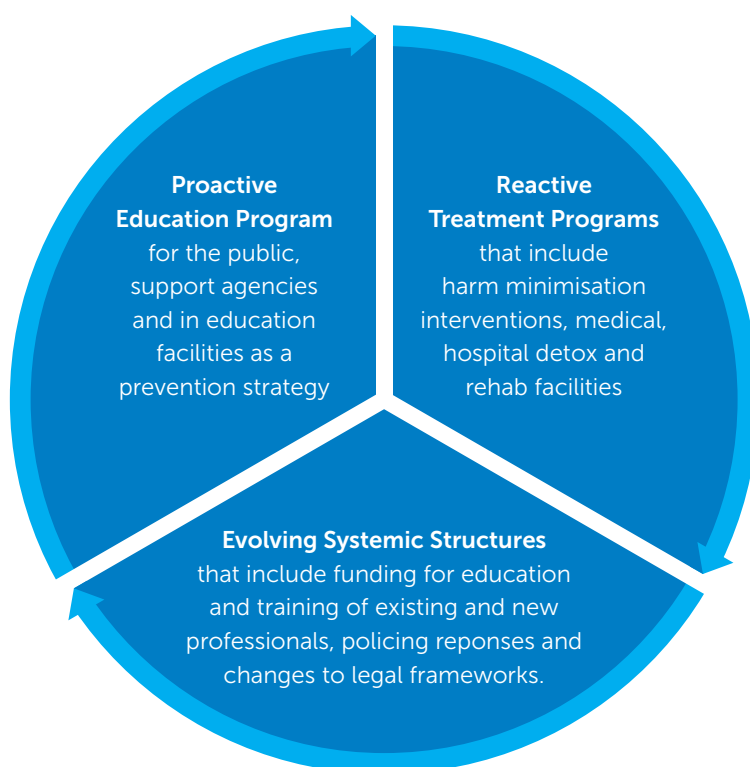
The SMLC focuses on delivering against the following objectives:

- Supporting Limestone Coast school's evidence-based AOD education in the curriculum.
- To Build community awareness of addiction issues / Website / LinkedIn.
- Establish Community Partnerships
- To establish a Board representing diverse community interests to build and champion the development of substance misuse infrastructure and a community-based collaborative model.

Highlights included:

The SMLC produced a substance use report on the impacts of Covid-19 in the Limestone Coast which identified the following issues:

- Alcohol use increase by up to 25%;
- Increased reports of domestic and family violence;
- Increased reports of severity of domestic and family violence;
- An increase in methamphetamine and GHB use;
- A 25% mental health presentation increase;
- A 25% increase for financial counselling services;
- Privacy and security concerns through Zoom and online applications were experienced by professionals;
- 67% of agencies considering altering client contact models into the future;
- No public transport within the Limestone Coast highlighted.



Planet Youth Survey Conducted Across Our Region with 12 schools participating

Family education and therapeutic training for family and friends supporting someone with drug and or alcohol problems.

Formation of the SMLC as an independent legal entity

Delivered a regional summit on regional needs and goals in alcohol and other drug sectors.

Domestic and family violence workforce training for 40 frontline professionals

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

FINANCIAL REPORTS

30 JUNE 2022



LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
INCOME			
Local Government Council Contributions	2	807,383	647,288
Other Contributions	2	42,783	73,091
Other Income	2	42,127	164,937
Project Income	2	496,035	496,762
Unbudgeted Project Income	2	-	12,864
Total Income		1,388,328	1,394,944
EXPENSES			
Operating Expenses	3	212,600	175,496
Employee Costs	3	667,725	619,225
Project Expenditure	3	606,471	734,196
Unbudgeted Project Expenditure	3	-	12,864
Total Expenses		1,486,795	1,541,781
NET SURPLUS / (DEFICIT)			
transferred to Equity Statement		(98,467)	(146,837)
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		(98,467)	(146,837)

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF FINANCIAL POSITION

as at 30 June 2022

	Notes	2022 \$	2021 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	648,360	771,577
Trade and Other Receivables	4	66,147	81,556
Total Assets		714,507	853,133
LIABILITIES			
Current Liabilities			
Trade & other payables	5	87,723	53,935
Provisions	5	89,972	60,313
Other Liabilities	5	160,859	253,467
Total Current Liabilities		338,553	367,715
Non-current Liabilities			
Provisions	5	2,737	13,734
Total Non-current Liabilities		2,737	13,734
Total Liabilities		341,290	381,449
NET ASSETS		373,217	471,684
EQUITY			
Accumulated Surplus		373,217	471,684
TOTAL EQUITY		373,217	471,684

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2022

		Accumulated Surplus	TOTAL EQUITY
2022	Notes	\$	\$
Balance at end of previous reporting period		471,684	471,684
Net Surplus / (Deficit) for Year		(98,467)	(98,467)
Other Comprehensive Income		-	-
Balance at end of period		373,217	373,217
2021			
Balance at end of previous reporting period		618,521	618,521
Net Surplus / (Deficit) for Year		(146,837)	(146,837)
Other Comprehensive Income		-	-
Balance at end of period		471,684	471,684

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

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF CASHFLOWS for the year ended 30 June 2022

		2022	2021
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members		774,281	647,288
Other Receipts		645,966	733,954
Payments		<u>(1,543,464)</u>	<u>(1,548,308)</u>
Net Cash provided by (or used in) Operating Activities	6	(123,217)	(167,066)
 CASH FLOWS FROM INVESTING ACTIVITIES			
Net Cash provided by (or used in) Investing Activities		<u>-</u>	<u>-</u>
 CASH FLOWS FROM FINANCING ACTIVITIES			
Net Cash provided by (or used in) Financing Activities		<u>-</u>	<u>-</u>
 Net Increase (Decrease) in cash held		<u>(123,217)</u>	<u>(167,066)</u>
 Cash & cash equivalents at beginning of period		771,577	938,643
Cash & cash equivalents at end of period	4	<u>648,360</u>	<u>771,577</u>

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

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates, and requires management to exercise its judgement in applying Limestone Coast LGA's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

1.4 Rounding

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

2 The Local Government Reporting Entity

Limestone Coast Local Government Association is incorporated under the SA Local Government Act 1999 and has its principal place of business at Level 1, 9 Bay Road, Mount Gambier, SA, 5290. These financial statements include Limestone Coast Local Government Associations direct operations and all entities through which Limestone Coast Local Government Association controls resources to carry on its functions. In the process of reporting on Limestone Coast Local Government Association as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

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.

4 Cash, Cash Equivalents and other Financial Instruments

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

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.

Limestone Coast Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

5 Payables

5.1 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.

5.2 Payments Received in Advance & Deposits

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

6 Employee Benefits

6.1 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 on costs) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based on costs) 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.

Weighted average discount rate	3.56% (2021 0.36%)
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Weighted average settlement period	1 year (2021, 1 year)
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No accrual is made for sick leave as Limestone Coast Local Government Associations experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. The Association does not make payment for untaken sick leave.

7 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.

8 Leases

At the inception of a contract, the Association assesses if the contract is a lease. If there is a lease present, a right of use assets and a corresponding lease liability is recognised by the Association where the Association is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2022 \$	2021 \$
NOTE 2: INCOME			
Local Government Council Contributions			
City of Mount Gambier		221,489	181,118
District Council of Grant		96,987	80,329
Wattle Range Council		168,021	134,499
Naracoorte Lucindale Council		122,501	91,565
District Council of Robe		53,157	43,468
Tatiara District Council		94,668	75,874
Kingston District Council		50,560	40,435
Total		807,383	647,288
(The above includes income for "pass-through" expenditure for RDALC, SACCA and the provision of heritage services.)			
Other Contributions			
LGA SA		42,783	42,591
Total		42,783	42,591
Other Income			
Interest		773	3,648
Sponsorship		2,317	64,364
Participant Contribution		19,563	67,127
Other		19,474	29,799
Total		42,127	164,937
Project Income			
Tourism (Includes SA Tourism Commission payments)		80,927	104,197
Leadership Program		-	38,275
Sports Academy & Star Club (Office of Sport and Rec payments)		126,000	126,000
SACCA		90,935	104,805
SMLC		198,173	153,986
Total		496,035	496,762
Unbudgeted Project Income			
Unbudgeted Project Income		-	12,864
Total		-	12,864

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2022 \$	2021 \$
NOTE 3: Expenditure			
Operating Expenses			
Audit Fees		3,543	3,300
Accounting Fees		24,800	12,500
Computing and IT		33,611	18,302
Rent		20,824	20,824
Insurance		14,450	11,529
Vehicles		63,622	53,750
Chairperson Allowance		8,000	13,591
Travel, Accommodation and Meals		10,574	10,783
Other		33,176	30,917
Total		212,600	175,496
Employee Costs			
Salaries and Wages		573,301	562,507
Workcover		5,346	7,720
Superannuation		55,106	52,821
Leave Provision Movement		28,692	(17,377)
FBT		5,279	13,554
Total		667,725	619,225
(2022 Leave Provision Movement is substantially greater as a result of the recording of Time-Off-In-Leiu and a substantial increase in the present value calculation of LSL as a result 3 employee hitting pro-rata 7 years of service.)			
Project Expenditure			
Tourism		141,951	140,342
Leadership Program		25,722	128,802
Sports Academy & Star Club		95,355	133,375
SACCA		85,235	98,936
SMLC		73,983	44,775
Other		184,225	187,968
Total		606,471	734,196
Unbudgeted Project Expense			
Unbudgeted Project Expense		-	12,864
Total		-	12,864

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2022 \$	2021 \$
NOTE 4: Assets			
Cash and Cash Equivalents			
Cash at Bank		244,638	318,564
Term Deposits		403,723	453,013
Total		648,360	771,577
Trade and Other Receivables			
Trade Debtors		46,259	78,193
Prepaid Wages		-	3,305
Prepayments		19,815	-
Accrued Interest		73	58
Total		66,147	81,556
NOTE 5: Liabilities			
Trade and Other Payables			
Goods and Services		80,387	49,867
Accrued Expenses		3,393	2,747
Other		3,943	1,321
Total		87,723	53,935
Provisions - Current			
Employee Entitlements including On-Costs		89,972	60,313
Total		89,972	60,313
Provisions - Non-Current			
Employee Entitlements including On-Costs		2,737	13,734
Total		2,737	13,734
Other Liabilities			
LC Regional Sport Academy		-	70,000
Substance Misuse LC		88,563	114,737
SA Coastal Councils Alliance		72,295	68,730
Total		160,859	253,467

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2022 \$	2021 \$
NOTE 6: Reconciliation of Cash Flow Statement			

(a) Reconciliation of Cash

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

Total cash & equivalent assets	4	648,360	771,577
Balances per Cash Flow Statement		648,360	771,577

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

Net Surplus (Deficit)		(98,467)	(146,837)
Non-cash items in Income Statement			
Net increase (decrease) in unpaid employee benefits		15,357	(7,483)
		(83,111)	(154,320)
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		18,713	(17,006)
Net increase (decrease) in trade & other payables		33,788	(4,513)
Net increase (decrease) in other liabilities		(92,608)	8,773
Net Cash provided by (or used in) operations		(123,217)	(167,066)

(c) Financing Arrangements

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

Corporate Credit Cards	11,057	12,253
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LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

NOTE 7: Financial Instruments

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates between 0.05% and 0.10% (2021: 0.05% and 1.3%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although the association is not materially exposed to any individual debtor, credit risk exposure</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Association.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 7: Financial Instruments (Cont.)

Liquidity Analysis

2022	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	648,360	-	-	648,360	648,360
Receivables	46,332	-	-	46,332	46,332
Total	694,692	-	-	694,692	694,692
Financial Liabilities					
Payables	67,908	-	-	67,908	67,908
Total	67,908	-	-	67,908	67,908

2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	771,577	-	-	771,577	771,577
Receivables	78,251	-	-	78,251	78,251
Total	849,828	-	-	849,828	849,828
Financial Liabilities					
Payables	50,630	-	-	50,630	50,630
Total	50,630	-	-	50,630	50,630

The following interest rates were applicable to Limestone Coast LGA at balance date:

	30 June 2022		30 June 2021	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Term Deposits	0.07%	403,723	0.1%	453,013
		<u>403,723</u>		<u>453,013</u>

Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of Limestone Coast Local Government Association.

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 Association is the carrying amount, net of any impairment. Except as detailed in Note 4 in relation to individual classes of receivables, exposure is concentrated within the Limestone Coast LGA boundaries, and there is no material exposure to any individual debtor.

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

Liquidity Risk is the risk that the Association will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. The Association has a balance of both fixed and variable interest rate investments.

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

NOTE 8: Uniform Presentation of Financial Statements

	2022	2021
	\$	\$
Operating Revenues	1,388,328	1,394,944
Operating Expenses	(1,486,795)	(1,541,781)
Operating Surplus/(Deficit) before Capital Amounts	(98,467)	(146,837)
Less Net Outlays in Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	-	-
Add Back Depreciation Amortisation and Impairment	-	-
Proceeds from Sale of Replaced Assets	-	-
	-	-
Less Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets	-	-
Amounts received specifically for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets	-	-
	-	-
Net Lending / (Borrowing) for Financial Year	(98,467)	(146,837)

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

Limestone Coast Local Government Association

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

Note 9 – Contingent Liabilities and Contingent Assets

At 30 June 2022, the Association is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in the this financial report.

Note 10 – Capital Commitments

At 30 June 2022, the Association is unaware of any capital or leasing commitments which have not already been recorded elsewhere in the this financial report.

Note 11 – Events after the end of the reporting period

The entity has and continues to be affected by the current COVID-19 pandemic which has seen some impact on the ability to deliver programs and projects.

Subject to the impact from COVID-19 pandemic, the Board is not aware of any other events which have occurred subsequent to balance date which would materially affect the financial statements prepared for the year ended 30 June 2022.

Note 12 – Economic Dependence

Limestone Coast Local Government Association is dependent on the Local Councils within its jurisdiction and other funding bodies for the majority of its revenue used to operate the business. At the date of this report, the Board believe that the Local Councils and other bodies will continue to fund the Association.

Note 13 – Capital Management

The Board controls the capital of the entity to ensure that adequate cash flows are generated to fund its programs and that returns from investments are maximised within tolerable risk parameters. The Board ensure that the overall risk management strategy is in line with this objective. The Board operates under policies approved by the board. Risk management policies are approved and reviewed by the Board on a regular basis. These include credit risk policies and future cash flow requirements. The entity's capital consists of financial liabilities supported by financial assets. There has been no changes to the strategy adopted by the Board to control the capital of the entity since the previous financial year.

Note 14 – Related Party Disclosure

The total remuneration paid to key management personnel of Limestone Coast Local Government Association Incorporated during the year was as follows;

	2022	2021
	\$	\$
Short Term employee benefits inc allowances	183,256	170,656
Post Employment Benefits	15,345	14,921

Key management personnel above includes the executive and Board of Management.

The specific banding of key management personnel and Board of management from the Limestone Coast Local Government Association Incorporated during the year was as follows;

\$	2022	2021
Under \$50,000	1	1
\$50,000 to \$100,000	0	0
\$100,001 to \$150,000	0	0
\$150,001 to \$200,000	1	1

Other related parties includes close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel individually or collectively with their close family members.

Limestone Coast Local Government Association

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

Note 14 – Related Party Disclosure (Cont.)

There were no transactions with other related parties apart from;

- A relative of a KMP owns a business who contract's their services as required to Kingston District Council.

Related Party Entity	Amounts received from Related Party during the Financial Year	Amounts outstanding from Related Party at the end of the financial year
	2022	2022
	\$	\$
City of Mount Gambier	228,489	-
District Council of Grant	96,987	-
Wattle Range Council	168,021	-
Naracoorte Lucindale Council	114,011	-
District Council of Robe	29,856	23,301
Tatiara District Council	94,668	6,792
Kingston District Council	52,258	-
TOTAL	784,290	30,093

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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION**

Opinion

We have audited the accompanying financial report of the Limestone Coast Local Government Association (the Authority), which comprises the Statement of Financial Position as at 30 June 2022, the Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and other explanatory information and the Certification of the Financial Statements.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Authority as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and the Australian Accounting Standards.

Basis for Opinion

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

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

Responsibility of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the Authority's financial report in accordance with Australian Accounting Standards, the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*, and for such controls as Management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY



JIM KEOGH

Partner

Signed on the 18th day of October 2022,
at 214 Melbourne Street, North Adelaide, South Australia 5006

**Limestone Coast Local Government Association
Annual Financial Statements
for the year ended 30 June 2022**

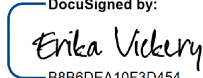
CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Association to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Association'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 Association provide a reasonable assurance that the Association's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Association's accounting and other records.

DocuSigned by:

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Tony Wright
EXECUTIVE OFFICER

DocuSigned by:

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Mayor Erika Vickery
President

Date: 10/13/2022

**Limestone Coast Local Government Association
Annual Financial Statements
for the year ended 30 June 2022**

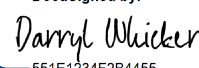
CERTIFICATION OF AUDITOR INDEPENDENCE

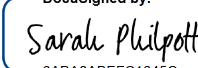
To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Limestone Coast Local Government Association for the year ended 30 June 2022, the Association's Auditor, Dean Newberry & Partners, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

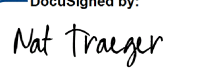
This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

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President
LC Local Government Association

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Chief Executive Officer
District Council of Grant

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Chief Executive Officer
City of Mount Gambier

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Chief Executive Officer
Kingston District Council

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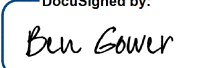
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Chief Executive Officer
Naracoorte Lucindale Council

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Chief Executive Officer
District Council of Robe

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Chief Executive Officer
Tatiara District Council

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Chief Executive Officer
Wattle Range Council

Date: 10/13/2022

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Dean Newbery
ABN: 30 164 612 890

Auditor's Independence Declaration under Section 22 of the Local Government (Financial Management) Regulations 2011 to the Limestone Coast Local Government Association

I confirm that, for the audit of the financial statements of the Limestone Coast Local Government Association for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, 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*.



JIM KEOGH
PARTNER

Signed on the 18th day of October 2022,
at 214 Melbourne Street, North Adelaide, South Australia 5006

ACKNOWLEDGEMENTS

LCLGA acknowledges the Constituent Council Mayors, Elected Members, Chief Executive Officers, Council staff and LCLGA staff for their support of the regional role of the Association.

During 2021/22, the LCLGA Board engaged a small team to implement a diverse and comprehensive regional work plan: Tony Wright (Executive Officer), Michaela Bell (Program & Policy Coordinator), Tony Elletson (LCLGA Star Club Field Officer & Limestone Coast Regional Sporting Academy), Biddie Shearing (Destination Development Manager Manager), Ali Auld (Leadership Program), Sophie Bouchier (Substance Misuse Program) and Paul Manfrin (Corporate Services Officer).

The Local Government Association SA has continued to provide strong support to LCLGA and its members throughout the year. LCLGA acknowledges the contributions of SAROC members and the many LGA SA staff that have supported LCLGA throughout the year.

LCLGA continues to enjoy a close working relationship with RDALC Board members and staff.

Tony Wright
Executive Officer





CONTACT **US**

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