



ANNUAL REPORT

2020-21



Tatiara
the good country



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.



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Message from the Mayor

Twelve months on and we are still in the grip of the COVID-19 virus that has swept the world, creating disruptions to all aspects of life and work. There is now an urgency to get as many people vaccinated as possible before the world can get back to some form of normalcy.

Tatiara District Council, businesses and sporting/recreational clubs have had to follow SA Health and Government directions as to how we conduct our lives, business, recreation and sport. The sacrifices we have made have so far kept the virus under control. A new variant of the virus has now emerged, called the Delta Strain. I would thank all citizens for being part of keeping our Council area free of the virus.

On the rural scene, Tatiara has had another very good season, with excellent crops and good prices for all produce. It is the best three years I have known for the farmers. With this comes a huge amount of liquidity, demand for infrastructure, machinery and housing.

Unemployment is 2.1%, making it very hard to find workers with about 300 job vacancies across the district. This has resulted in a housing shortage that we have found very hard to address, there is a three year wait if you require a local builder.

It has been a very large budget for 2020/21, with a huge workload and a difficult year for staff, sourcing

contractors, with border restrictions adding another complication.

The cabins have arrived at the Bordertown Caravan Park with the essential connections finalised so will soon be ready for use.

Australia Day celebrations were conducted at Mundulla with a Citizenship Ceremony conducted for ten new citizens. During 2020/21, I conducted nine citizenship ceremonies with a total of 62 new citizens being conferred.

Country of Birth	Citizens Conferred
Pakistan	3
Philippines	30
Taiwan	1
Somalia	1
Afghanistan	9
United Kingdom	1
Sudan	1
Ethiopia	2
Ireland	1
Vietnam	3
New Zealand	1
India	1
South Africa	5
Zimbabwe	3
TOTAL	62

The following Australia Day Awards were presented:

- Tatiara Citizen of the Year - Clarry Martin
- Tatiara Young Citizen of the Year - Lachlan Johnson
- Community Event of the Year - Bordertown Golf Club "Farmers Day Event"
- Active Citizenship Award - Tatiara Multicultural Group
- Highly Commended Mayoral Award – JBS Group Nomination

The National Volunteer Week functions were held after having to cancel the functions in 2020. As well as congratulating this years winners, we also took the opportunity to

formally acknowledge our 2020 recipients, Jo Nixon, Brooke Douglas, Sonia Smith and Cynthia Braun. This year's recipients were Kim Steuart, Leanne Dolling, Sam Densley, Steve Brown and Warren Ingerson. Congratulations and thank you for all that you do for our community.

The traditional Debutante Ball at Mundulla went ahead as scheduled and I had the honour of receiving the eight debutantes and their partners.

The Federal Government has offered Council more grant money as an incentive to assist the economy. This has been welcomed, but has created logistical problems completing the work.

The most exciting project for Bordertown is the progression of a new Health Hub. After going out to Expressions of Interest we have awarded Dr Remona Pungutan the project to build a doctors clinic and rooms for visiting specialists alongside the Bordertown Hospital.

COVID-19 has interrupted some of our regional events. The Diesel and Dirt Derby at Keith and their annual agricultural show had to be cancelled. Keith held a much smaller version of the Diesel and Dirt Derby which they named "Keith All Revved Up". The Tatiara Masters Games are now to be held from 7-11 April 2022 after their initial cancellation in 2020. The Mundulla Show went ahead with great success and all sports commenced for the winter season.

I would like to thank our CEO and staff for a very successful year and also our Elected Members for working well together, making it a strong and stable council.

Graham Excell
Mayor





From the Chief Executive Officer

Welcome to Tatiara District Council's Annual Report for 2020-2021. The report presents an overview of our operation and performance from 1 July 2020 to 30 June 2021.

It was a year that changed our world - from cancelled events to lockdowns and the emergence of Cross Border Communities. It was a year of extraordinary challenges but also significant opportunity from COVID-19 economic stimulus packages.

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. 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

Council's financial management strategy is to generate a level of operating revenue that is sufficient to achieve its strategic objectives, fund required infrastructure and achieve long term financial sustainability.

I am pleased to advise that Council continues to be in a sound financial position and has performed strongly during the 2020/21 financial year, reducing the budgeted operating deficit of \$106,151 to an actual surplus at 30 June 2021 of \$993,000. More detail on our financial performance is provided in the financial report, pages 42-48.

Our Infrastructure - Major Projects

One of the largest parts of Council's overall expenditure is on our transport infrastructure. Council is responsible for 1,789 km of roads across the district, approximately 530 km of which are sealed, 1077 km unsealed and 200 km 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 Local Roads Program or the State Government's Bicycle Fund.

In 2020/21 we:

- Resheeted 46 km of road at a cost of \$1,116,730.
- Resealed 23.6km of sealed roads at a cost of \$769,688.

- Completed 12.9km of shoulder widening and sealing at a cost of \$922,250 on Pigeon Flat Road, Tatiara Road and Wirrega North Road. The final seal was delayed into 21/22 due to contractor delays and weather.
- Engaged Trailscapes to construct the Keith Pump Track at a cost of \$103,800, \$50,000 funded through the Government of South Australia's Open Space and Places for People Grant.
- Upgraded Bruce Avenue including installation of stormwater drainage, kerb and gutter and a concrete footpath. This improved safety for pedestrians, in particular school children walking to school.
- Replaced and upgraded 12 stormwater pump electrical switchboards in Keith to ensure they meet modern day safety standards and improve reliability of the stormwater system.

Parks and Gardens

Our towns boast 26 beautiful parks and gardens and 17 playgrounds. Looking after this many green and play spaces, managing weeds and street trees has kept our parks and gardens team busy throughout the year.

In 2020/21 we also:

- Completed the shared path (bicycle and pedestrian) link between Park Terrace and Ramsay Terrace to provide access out to the Bordertown Industrial Estate. The project cost \$45,123.
- Installed an automated watering system in Virgo Park, Bordertown, at a cost of \$11,955.
- Undertook landscaping works at the Bordertown Caravan Park; and
- Planted trees along our townships' streets at a cost of \$16,953.

Technical Service Major Projects		
Project Name	Project Description	Cost
Wirrega North Road	Reconstruct the shoulders and seal for 2-3km, which widens the current narrow road to increase traffic safety	\$161,883
Pigeon Flat Road	Widen shoulders and seal. High traffic volume including heavy vehicle. This was a project under the Special Local Roads Programme providing grant funding of 50%.	\$418,694
Tatiara Road	Widen shoulders and seal. This was a project under the Special Local Roads Programme supported by grant funding of 50%	\$341,673
Keith Stormwater	Replacement of stormwater electrical boards	\$176,895
Bordertown Airfield	Reseal the airfield	\$199,974
Unsealed Roads Resheets	Resurface and reshape 46 kms of unsealed roads throughout the district	\$1,116,730
Reseals	Resurface 23.6 km of sealed roads throughout the district	\$769,688
Keith Pump Track	Extension of the Keith Skate Park	\$103,800
Keith Bruce Avenue	Construct stormwater drainage, kerbing and footpaths	\$277,048
Bordertown Dinning Terrace	Repair and re-construct paving to concrete pathway	\$60,774

Accommodation Major Projects		
Project Name	Project Description	Cost
Bordertown Caravan Park Development	8 new cabins, partially funded by Building Better Regions grant of \$700,000	\$1,083,995
Bordertown Hawke House	Purchase of Hawke House and the commencement of a business case to ascertain the direction of the Hawke House. Funded by the Federal Government	\$365,237

2022 Masters Games

In November 2018, Council was awarded the rights to host the 2020 South Australian Masters Games. After much planning and preparation, in March 2020 the event had to be cancelled in response to COVID-19. However, in recognition and acknowledgement of our commitment to delivering a memorable sporting and social networking experience for competitors, visitors and tourists, Sport SA awarded the Tatiara Council the rights to host the 2022 SA Masters Games.

The SA Masters Games have been held annually since 1996, in various regions throughout South Australia, with the 2020 event being the first time that the event

was cancelled. The 2022 SA Masters Games in the Tatiara will be the 26th Masters Games, following the success of the 25th Masters Games held in the Copper Coast in April 2021.

The 2022 Masters Games will be something special, where competitors will be able to “go back in time” to compete in the 2020 events. Planning started in early 2021 with the establishment of our regional organising committee and engagement with sponsors and sporting groups. At the time of this report, the 2022 Masters Games are expected to attract an estimated 1,500 competitors to 30 sports and attract regional sponsorship worth \$40,000, including in-kind support, from 40 local businesses.



Funding

2020/2021 saw us receive an extraordinary amount of funding.

We completed our Drought Communities Programme project (\$1m funding), commenced work on the redevelopment of the Bordertown Caravan Park (\$700,000 funding) and implemented a range of projects with COVID-19 economic stimulus funds from the federal government's Local Roads and Community Infrastructure Program (\$648,849 Phase 1, \$611,737 Phase 2)

Bordertown Caravan Park

Council recognises that tourism can be a critical economic driver for our Region and the Bordertown Caravan Park has the potential to attract and enhance the visitor experience. This resulted in Council taking over the management and operation of the Bordertown Caravan Park in March 2020, and since that time a substantial amount

of work has been undertaken to address a maintenance backlog on grounds, amenities, and cabin accommodation. While COVID-19 has significantly reduced travel through the District, we have experienced a high occupancy rate for our cabins and powered sites by essential travellers, visitors, and in more recent times, tourists.

Over the last 12 months the Park continues to demonstrate growth in its occupancy levels and in its reputation as a quality destination point.

From January to October 2021, with the support of Federal Government funding of \$700,000, Council has constructed eight new self-contained two and three bedroom cabins. We will continue the infrastructure upgrades in 2021/22 with the support of \$335,000 from the Federal Government's Building Better Regions Program for two four-unit accommodation blocks to help address worker accommodation in the Tatiara.

Community Support Projects		
Group Supported	Project Support	Amount
Bordertown Speedway & Karting Club	New motosport complex grant application support	\$11,000
Mundulla Football Club	Second hand 12 seater bus	\$10,000
Bordertown Spring Festival & Show	Repair and paint the Show Office	\$10,000
Bordertown Bowling Club	West wall replacement	\$8,000
Bordertown Keith Gliding Club	Upgrade powerpoints for Caravans	\$3,046
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
Bordertown Golf Club	Silver Sponsorship for South East Farmers Day	\$350
Bordertown Red Cross	Donation for Christmas Event for Volunteers	\$182
Bordertown Health & Community Foundation	Sponsorship for Border to Beach bike ride	\$750
Padthaway Netball Club	Netballs and goal post guards	\$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	\$30,130
Stand Like Stone Foundation	Annual Donation	\$2,000
Community Development Projects	Support towards promotional, catering, bus hire and various ad hoc community expenses to support community events	\$19,003

Drought Communities Program (funded by the Federal Government)	
Group Supported	Amount
Padthaway Football Club (Redevelopment)	\$408,692
Bordertown Swimming Pool (Fill in deep end)	\$195,801
Tatiara Fire Water Storage (CFS)	\$102,723
Keith Golf Club (Bathroom Renovations)	\$93,607
Mundulla Netball Club (Court & Lighting Upgrade)	\$138,758
Tatiara Karting Club (Lighting Upgrade)	\$60,134
Ag Bureau (Dryland soil probes & weather stations)	\$45,084
Bordertown Golf Club (Water Security)	\$46,396
Bordertown Bowling (Lighting Upgrade)	\$64,786
Western Flat (Cricket Club Upgrade)	\$29,235
Keith Tintinara Show Society (Pavilion roof, water tank)	\$23,336
Mundulla on the Move (RV toilets at Oval)	\$25,741
Kth Football (Sustainability Project)	\$22,752
Bordertown Cricket (Practice Nets)	\$19,670
Keith Caravan Park (Bore replacement)	\$14,460
TOTAL	\$1,291,176
Federal funding for Drought area (Tatiara) declared 2019	\$1,000,000
Reimbursement from Clubs	\$278,054
Council contribution	\$13,122

Rate Review

In December 2020, we commenced a review of our method of rating. In determining the best method for our community, we considered the likely impact of changes on ratepayers, equity within the community and the economic development of the district.

We changed from a differential rate based on Land Use and Locality to Land Use only, being Residential, Commercial, Industry, Primary Production, Vacant and Other.

We determined that business related properties, that is those with a Land Use of Primary Production, Commercial or Industry, would raise 75% of our Rate Revenue, whereas residential properties, that is those with a Land Use of Resident, Vacant or Other, would raise 25%.

We also established three differential rates - 1) Primary Production, 2) Commercial and Industry, and 3) Resident, Vacant and Other. Rate Capping of 8% on previously paid rates remained.





The Walkway Gallery presented six exhibitions and welcomed 16,895 people through the door.

Exhibition highlights include three local exhibitions featuring the Tatiara Palette Painters, Homegrown: the young artists of the Tatiara and the first joint exhibition between the Tatiara Palette Painters and the Keith Art Group. The program also featured the Country Arts SA touring show Kunyi June Anne McInerney's My Paintings Speak for Me and the Museums and Galleries New South Wales touring show Arlo Mountford's Deep Revolt. In 2021, the gallery also secured a new partnership with the South Australian Museum and presented the Australian Geographic Nature Photographer of the Year exhibition.

The Walkway Gallery hosted a range of highly successful public programs, educational programs and events designed for a range of community groups and ages

including: painting demonstrations as well as a range of booked-out kid's holiday workshops in both Bordertown and Keith.

Programming and visitor attendance numbers were, without a doubt, disrupted by the COVID-19 pandemic, which at its height forced a closure of the gallery.

Project highlights include:

- Telling Tales: Artists Jo Fife and Sera Waters invited current and past residents of the Limestone Coast, from Mount Gambier to Bordertown to contribute to a collaborative work that responded directly to their experience and knowledge of this region. It was a chance for anyone with links to this region to share insights, knowledge, and tales from past happenings, passed along knowledge, family histories, regional species, weather events, mysteries and more. 82 people from across the Limestone Coast contributed to the project (the target was 30-50) and the artwork was launched at the Walkway Gallery on 9 July 2020.

2020/21 Snapshot

	2020/21
Total number of exhibitions	6
Total Attendance	16,895
Average attendance per exhibition	2,815
Total payments to artists	\$4,021
Total commission made on sales / entry fees	\$773
Unique visitors to walkwaygallery.com	1,485
Facebook likes	656
Facebook followers	744
Instagram followers	1,234





L-R: Bordertown Volunteer of the Year Winners - Kim Steuart (2021), Brooke Douglas (2020), Steve Brown (2021), Mayor Graham Excell.



L-R: Keith Volunteer of the Year Winners - Cynthia Braun (2020), Sonia Smith (2020), Sam Densley (2021), Mayor Graham Excell.



L-R: Padthaway Volunteer of the Year Winner - Leanne Dolling (2021), Mayor Graham Excell.

Volunteer Recognition

Our 2021 National Volunteer Week went ahead with functions held in Bordertown, Padthaway and Keith to record crowds.

Congratulations to our 2021 Volunteer of the Year award recipients Kim Steuart, Leanne Dolling, Sam Densley, Steve Brown and Warren Ingerson. We also took the opportunity at our functions to formally acknowledge our 2020 award recipients Jo Nixon, Brooke Douglas, Sonia Smith and Cynthia Braun who sadly missed out on a function due to COVID restrictions.

Thank you to 5tcbFM for their support during the 2021 National Volunteer Week.

Youth Week & Youth Support Activities

We supported the creation of "Tatiara Talking", a resource for locals to access mental health support. This booklet was produced in conjunction with the Bordertown and District Health Advisory Council and Tatiara schools, to assist young people and their families find services available in our community.

Council also supported the pilot Youth Personal Leadership Program at Bordertown High School. 19 students self-identified to take part in this program which took place over a school term. By adopting program principles, young people learned 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.

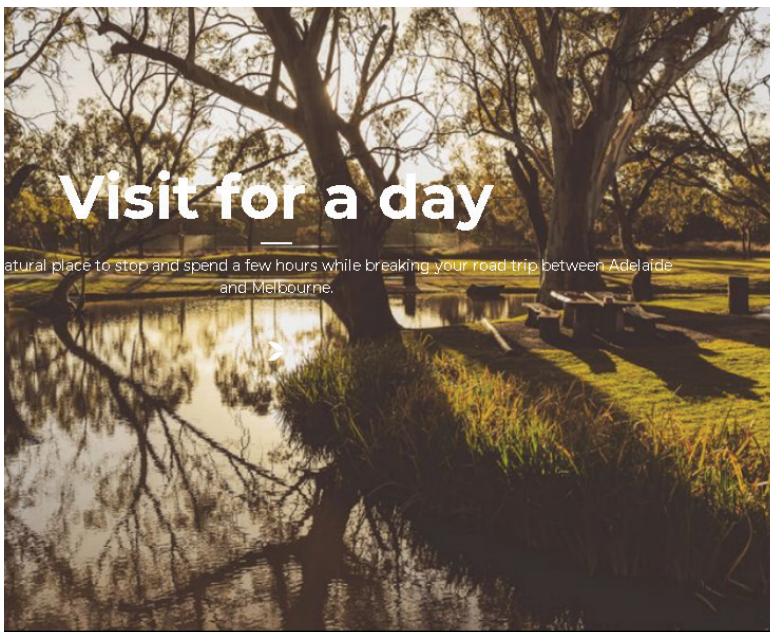
We supported 653 students from Tatiara schools to celebrate the year's end with a free movie in the Tatiara Civic Centre.

Website, Visual Identity, Social Media

Council's website www.tatiara.sa.gov.au continued to be a popular resource for ratepayers and visitors during 2020/21, recording 41,880 hits from 12,577 users, which represents an average of 3,490 hits per month. The site recorded 11,518 new users, most from Australia (91.63%), with 66.73% from South Australia.

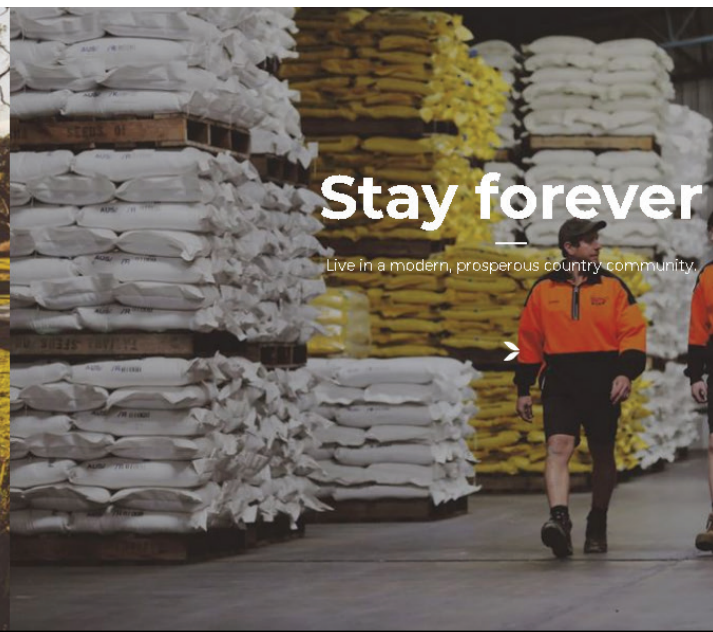
Council has also continued to grow its Facebook presence, reaching 1,304 followers on our Tatiara District Council page by 30 June 2021. Across our Facebook pages we continue to attract followers to the Walkway Gallery (656) and What's on Tatiara (1,173), and our Visit Tatiara Instagram page.

During 2020/21 Council appointed a dedicated Communications and Economic Development Officer (CEDO) to contribute to the successful implementation of a range of activities, events and programs in Council's Economic Development and Tourism Strategy 2020-2025. The key focus is to develop and maintain a strong rapport with a range of internal and external stakeholders, including local traders, businesses, and residents, and to ensure the content on Council's tourism website and Facebook page is relevant and current.



Visit for a day

A natural place to stop and spend a few hours while breaking your road trip between Adelaide and Melbourne.



Stay forever

Live in a modern, prosperous country community.



Library in Numbers 2021	
Activity	Total
Visits - door count	19848
Loans	24696
Information requests answered	1935
Total membership	3344
JP Certification	784
Mobile printing	671
Program attendees	1095

Tatiara children were treated to a week of fun in the April school holidays with 35 attending the Theatre Bugs performing arts program. The library was able to host the program through a Country Arts grant. Over the week, children learnt songs, dances and script lines, they also made props. On the Friday evening they put all of this learning into action and performed Once Upon a Mattress for their invited guests.

March found children and adults treasure hunting at the Bordertown Recreation Lake. Participants were introduced to the art of using metal detectors by Rob Mutton, from Southern Finds in Naracoorte.

Unfortunately, nobody struck it rich during this two hour session but we did collect a bag of litter.

Other highlights were the Animals Anonymous show and macramé, crochet and book folding workshops. Our Creative Kids program participants were fortunate to have the assistance of the Walkway Gallery and Bordertown Palette Painters to develop their painting skills. Staff have performed a stocktake on library materials, begun adding genre stickers to fiction books, and engaged with our community using online platforms during History Month.



Culturally and Linguistically Diverse Community

Migrants make an invaluable contribution to our community, enriching our towns economically, socially and culturally.

We continue to work with our multicultural community, with major achievements in 2020/21 including:

- Ongoing engagement and collaboration with Welcoming Cities, local businesses, and service providers. We were featured in the Welcoming Cities national publication "Putting out the welcome mat".
- We presented at the Regional Australia Institute 2021 Regional Summit in Canberra.
- Ongoing support to the Tatiara Multicultural Group. The Group includes 88 members, representing 18 cultures and a 60/40 mix of males to females.
- We delivered the "Homemade Project"

- cooking classes by four different ethnic groups, culminating in a whole of community food festival.

- Our Sewing Room Project provided sewing classes for the migrant and refugee community of the Tatiara led by a qualified teacher and supported by volunteers.
- Refugee Week Events included a Women's Welcome and visit from the Multicultural Communities Council of SA.
- We held a successful Harmony Day Soccer Carnival at Virgo Park. The day provided the opportunity to connect newcomers from all backgrounds and improve skills and knowledge.
- The Pool and Beyond – migrant swim and survive program saw increased Vacswim enrolment numbers, employment of new arrival lifeguard, surf trip to Robe, kayak trip to Murray River and used the Highway Church pool for women's lessons.





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, Vacswim and RLSSA Higher Awards, private swimming lessons, lap swimming and the Migrant Swim and Survive Program.

The Migrant Swim and Survive program provided CALD communities, people with a disability, and people from a low socio-economic background with the necessary water safety skills and knowledge to feel confident participating in water-based activities.

The program has been operating for five years and in 2020/21 was expanded to include participants from a lower socio-economic background.

Unfortunately, the program will not be funded from external grants in 2021/22. We will endeavour to continue with the program regardless, as it provides an excellent opportunity for disadvantaged community members to participate in a program which provides quantifiable outcomes.

The use of our pools by the migrant community continues to increase, which is encouraging and indicative of successful settlement. Longer term settlement in the Tatiara is being promoted through Council facilitated programs that provide families the opportunity to be engaged and active.

Works have continued at both the Bordertown and Keith Pools in accordance with our long-term asset management priorities, with the coping tiles being replaced at Bordertown and the filtration and solar system being upgraded at Keith.

Development Applications 2020/21

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. The total value of developments approved was approximately \$21 million.

Industrial Estates

The Bordertown and Keith Industrial Estates provide suitable land for new and existing businesses to develop and expand. Six allotments created in Stage 3 of the Bordertown Industrial Estate were sold prior to the works being completed, which reflects the success and demand of land in the Estates.

The preparation of detailed designs for the expansion of both the Keith and Bordertown Industrial Estates has commenced as all existing allotments have been sold. It is imperative that Council continues to provide suitable land and the necessary infrastructure for economic growth, as this forms the basis for the ongoing sustainability of industry in the district.

Regional Assessment Panel

Tatiara, Kingston and Naracoorte Lucindale Councils established the Northern Limestone Coast Regional Assessment Panel, which has now been in operation for over twelve months.

Council's Director Development and Environmental Services was appointed Assessment Manager of the Panel. The first meeting of the Panel was held in October 2020. There have only been two subsequent meetings for the reporting period.

Unfortunately, sourcing suitably accredited professionals to be members of the Assessment Panel continues to be a challenge.

Local Action Plan Committee

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

A Memorandum of Understanding has been in place with the Coorong District Council since 2010 to work together to deliver sustainable agriculture and environmental projects. This partnership has seen the delivery of several large scale on ground projects. Work continues in many areas including bushfire landscape recovery, sandy soils, management of environmentally significant Council managed land and the Tatiara Creek management.

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.

There have been numerous upgrades to community facilities located on Council managed land, which have been predominately funded through the federal government's Local Roads and Community Program.

Council was the recipient of a federal government grant of up to \$750,000 for the purchase and renovation of Hawke House, the birthplace of former prime minister Bob Hawke. Malloway 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. Local infrastructure projects are critical if we want to boost economic growth and improve local amenities and facilities.

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".

Disability Access and Inclusion Plan

Council has a responsibility to activate an inclusive culture and to ensure all members of our community, regardless of ability, have access to our services and programs.

The Disability Access and Inclusion Plan outlines the framework which guides Council to ensure our region is accessible and inclusive for all community members in all aspects of life. We will "light a spark" to start thinking about access and inclusion for everyone.

A staff advisory group has been established which will assist in implementing the key goals and actions.

Immunisation

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

Much has been achieved in the last year, despite the significant challenges posed by a global pandemic.

A big thank you to our Mayor and Councillors, for their active support and leadership in challenging times, and to our staff and volunteers, for their commitment, professionalism and hard work throughout.

Anne Champness
Chief Executive Officer



Development Approval Statistics - 1 July 2020 to 30 June 2021

	PORTAL 4.8.2020- 30.6.2021	PORTAL \$	SYNERGY 1.7.2020- 3.8.2020	SYNERGY \$	Totals	Total \$
New Dwellings	22	7,953,700	1	250,000	23	8,203,700
Dwelling Additions	5	625,000	0		5	625,000
Commercial/Industrial	21	7,104,000	9	604,000	30	7,708,000
Outbuildings	65	3,719,500	16	877,000	81	4,596,500
Land Divisions	9				9	
Total	122	19,402,200	26	\$1,731,000	148	21,133,200

Local Nuisance and Litter Control Act

	Complaints received	Expiations	Prosecutions	Nuisance Abatement	Civil Penalties S34	Applications to the Court
Backyard Burning	6	Nil	Nil	Nil	Nil	Nil
Litter	5	1	Nil	Nil	Nil	Nil
Noise	1	Nil	Nil	1	Nil	Nil
Odour	1	Nil	Nil	Nil	Nil	Nil



Above: CTLAP group look on as Hamish Verco and Dr Mel Fraser examine the soil profile at the Clover Cropping on Sandy Soils workshop at Western Flat.

Meet the Elected Members

Council consists of a Mayor and nine Elected Members, elected from across the district:

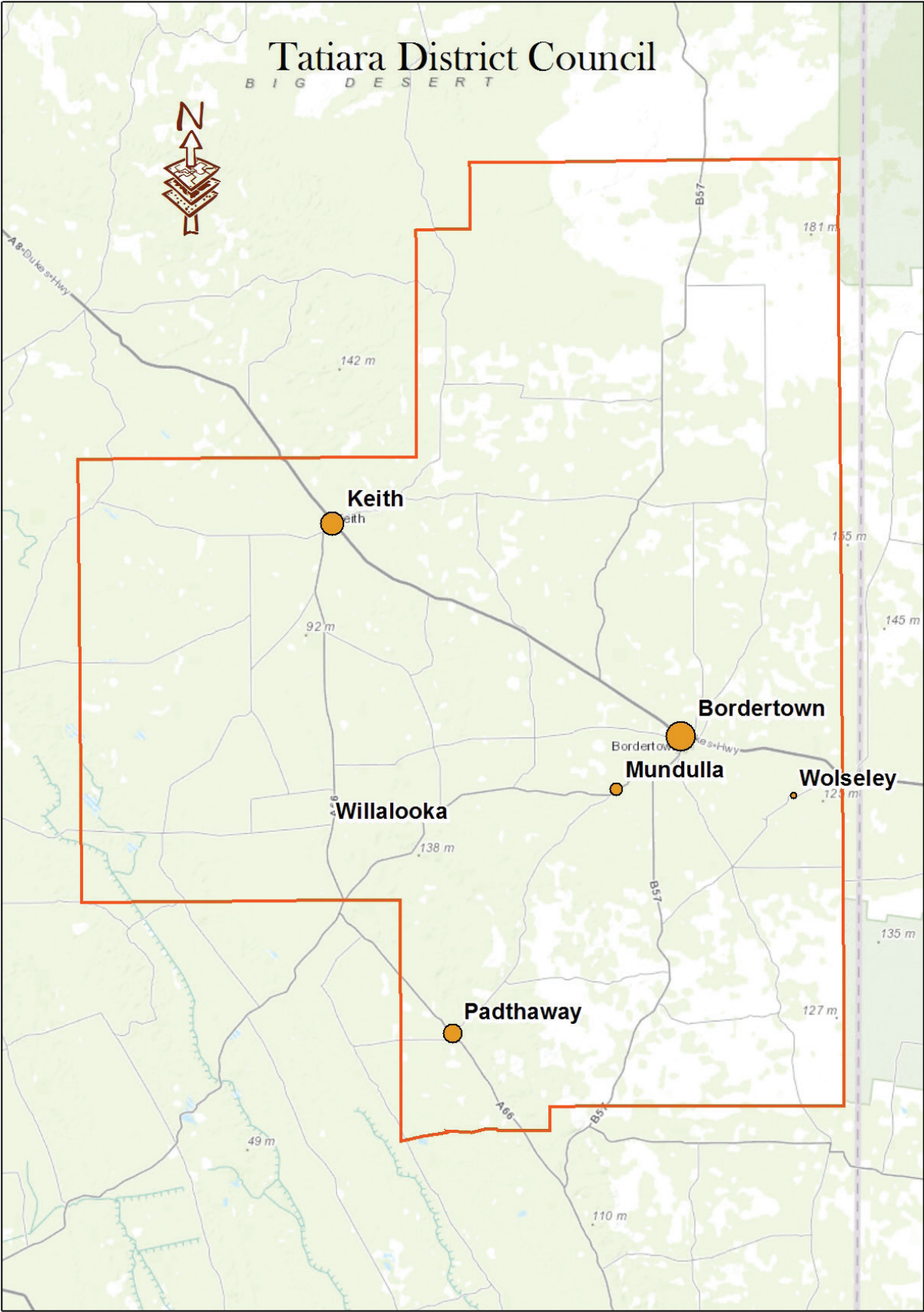
- Mayor Graham Excell
- Cr David Edwards
- Cr Liz Goossens
- Cr Miles Hannemann
- Cr Jamie Jackson
- Cr Cathy Langley
- Cr Ken McInerney
- Cr Robert Mock
- Cr Maureen Oliver
- Cr Diana Penniment



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 TDC Audit Committee (until 10/11/2020) Tatiara Local Action Plan Committee Tatiara Tourism Group 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 TDC Executive Committee Keith Urban Development Committee Plant & Machinery Working Party 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 Party 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 Local Government Association voting delegae - 2nd proxy Limestone Coast Local Government Association - proxy
Ken McInerney	5 Osborne Court Bordertown Ph: (08) 8752 0091 Fax: (08) 8752 0510 Mob: 0407 793 938	TDC Building Fire Safety Committee TDC Audit Committee (from 10/11/2020)
Robert Mock	PO Box 475, Bordertown Ph: (08) 8752 2743 Fax: (08) 8752 0843 Mob: 0429 944 213	Bordertown Medical Hub Working Group TDC Audit Committee TDC Executive Committee Plant & Machinery Working Party Tatiara Local Action Plan Committee
Maureen Oliver	PO Box 354, Keith Ph: (08) 8755 3384 Mob: 0428 164 691	TDC Executive Committee Keith Institute Management Committee Keith Urban Development Committee Council Development Assessment Panel (until 31/12/2020)
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

District Map



District Population



BORDERTOWN



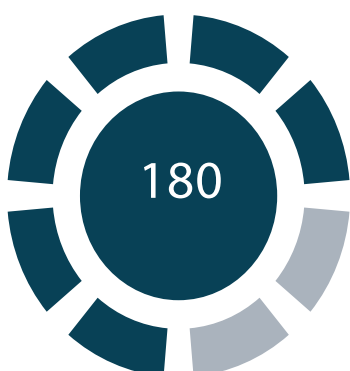
KEITH



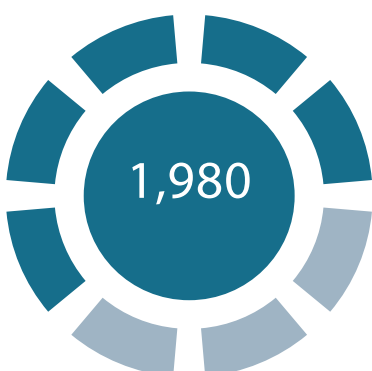
MUNDULLA



PADTHAWAY



WOLSELEY



RURAL AREA



» TATIARA

in focus

5

TOWNS



population
6,827



KEITH
Lucerne capital of
Southern Hemisphere



abundance of:
**UNDERGROUND
WATER**

MEDIAN PRICE
HOUSES SOLD

\$143k



1,090
businesses



\$17 million



PROPERTY
VALUE

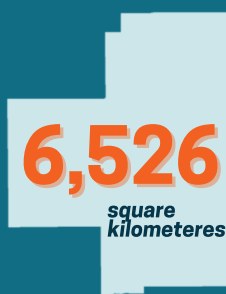
**BUILDING
APPROVALS**



4,006
total
employed

6,526

square
kilometres



**MAJOR
EVENTS** 
CANCELLED
Due to Covid-19

**Walkway
Gallery
VISITORS
16,895**



**LIMESTONE COAST
ECONOMIC
DEVELOPMENT
GROUP**



BORDERTOWN
Home of the 'White
Kangaroos'



UNEMPLOYMENT RATE

2.1%



**PADTHAWAY
MUNDULLA**

Wine regions of
the Tatiara



\$386
million

**GROSS
REGIONAL
PRODUCT**



**COUNCIL
ROADS**

1789
KILOMETRES



**STATE
ROADS**

327
KILOMETRES



\$44,707
MEDIAN
income



1,651

NEW USERS ON TOURISM WEBSITE

TATIARA
"STAY FOREVER"



Senior Executive Officers

During 2020/21, 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, superannuation plus private use of vehicle.

Kingsley Green **Director Corporate & Community Services**

Rocky Callisto **Director Development & Environmental Services**

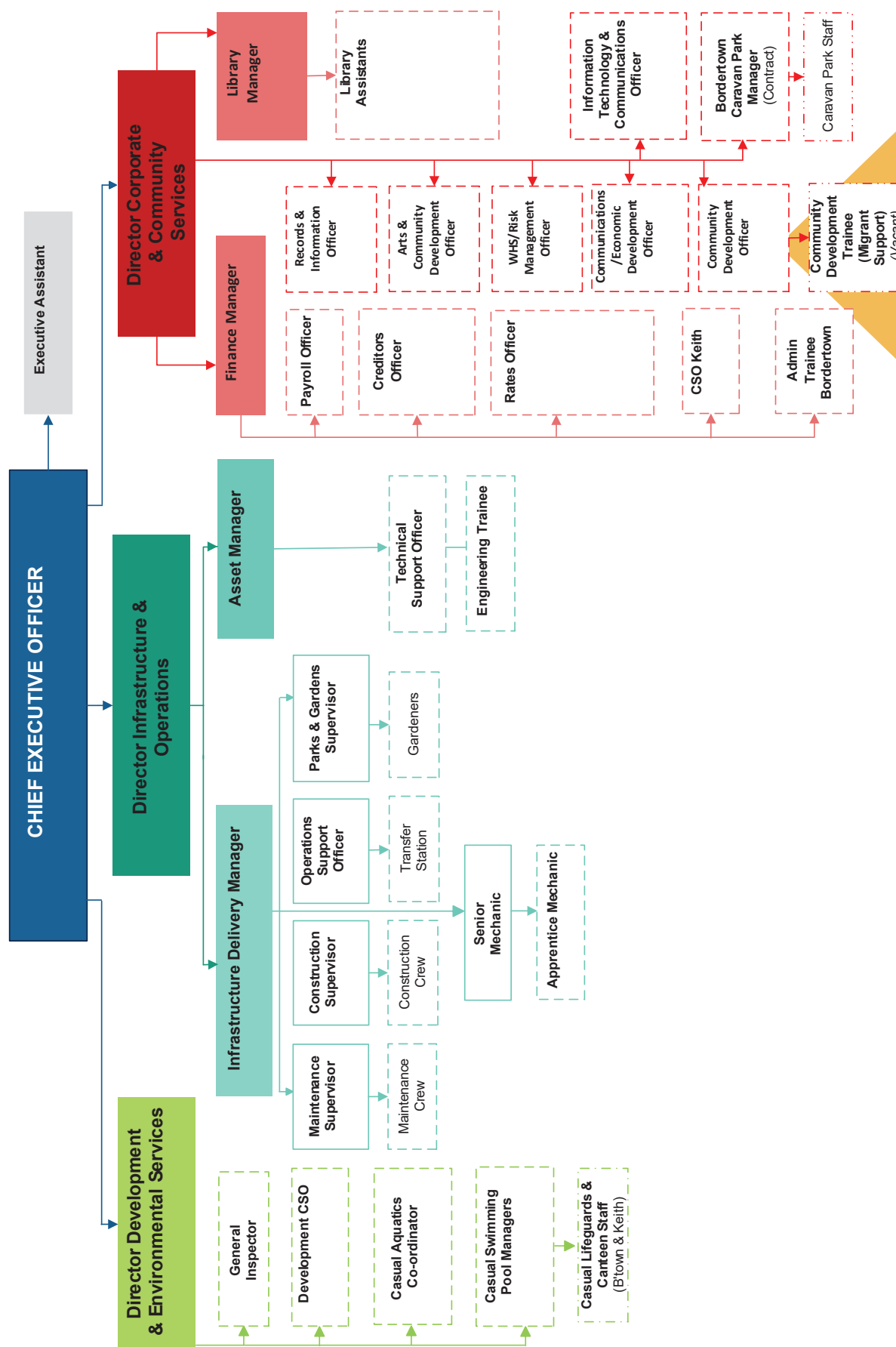
Aaron Hillier **Director Infrastructure & Operations**

Five year contract - includes salary, superannuation plus private use of vehicle.

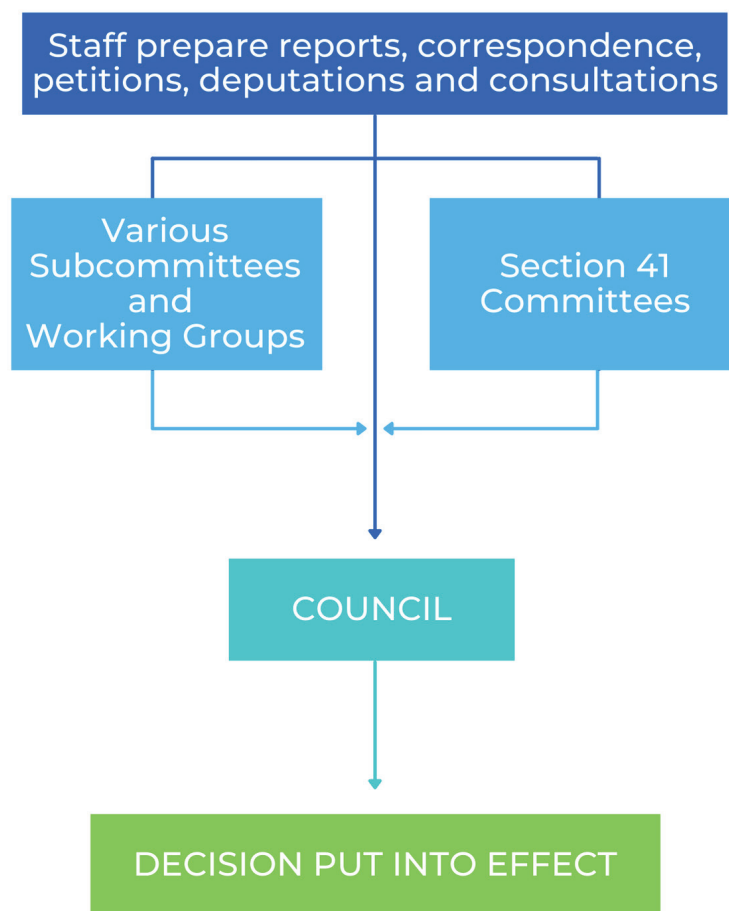


L-R: Kingsley Green, Rocky Callisto, Anne Champness & Aaron Hillier.

Organisational Structure



Decision Making Structure



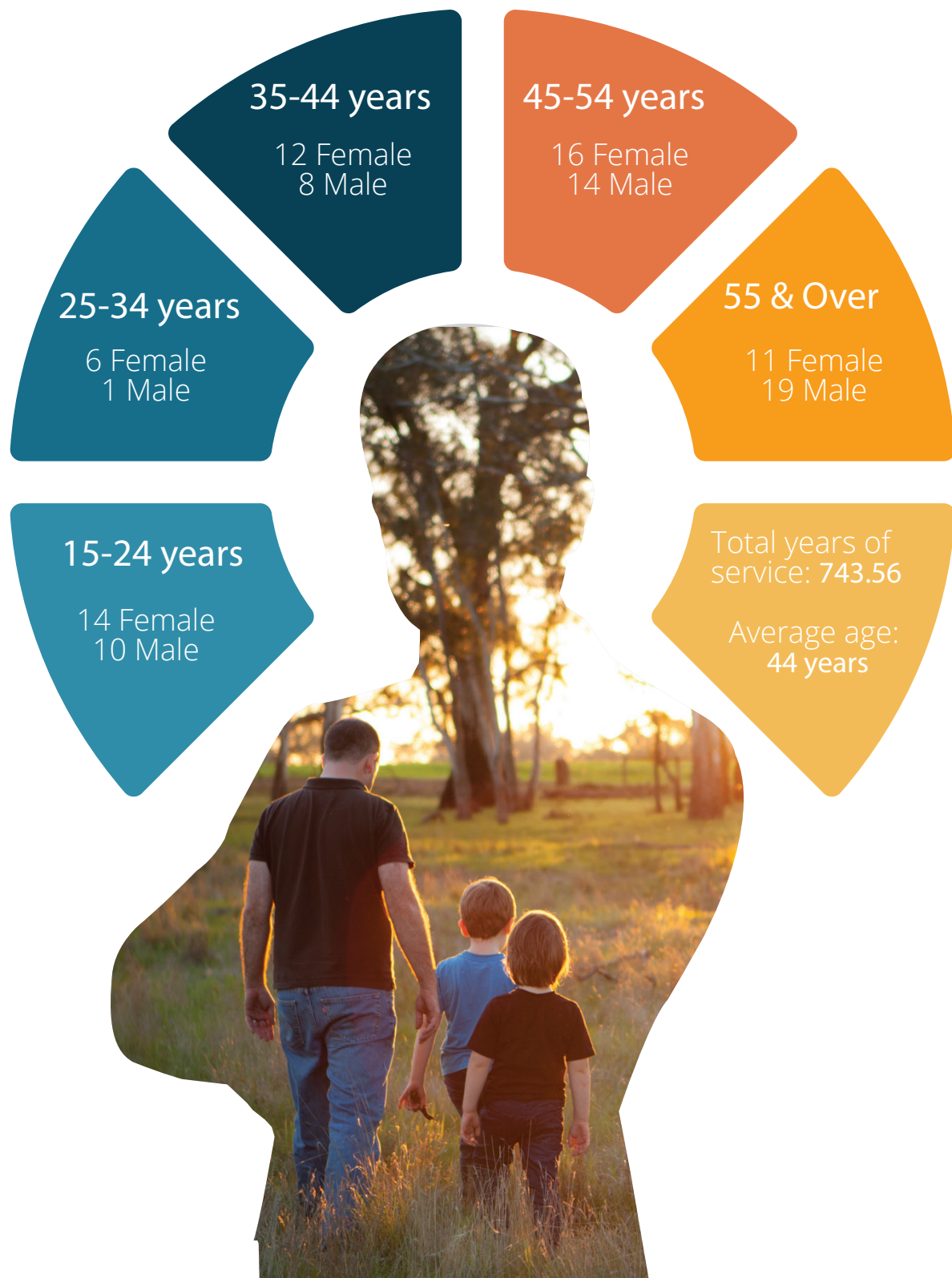
Equal Opportunity

Council is committed to the principles of Equal Opportunity (EO). Our aim is to ensure fairness and equity in our organisation where the rights of individuals are upheld and everyone is treated with respect, fairness, equity and dignity. Selection of individuals for employment, promotion or advancement, training and staff development is on the basis of professional merit, in fair and open competition according to the selection criteria, relevant/appropriate qualifications and knowledge relevant to the position.

Council's Enterprise Bargaining Agreements provide a range of family friendly benefits and flexible working arrangements acknowledging our commitment to being a family friendly workplace. This is reflected in the number of staff working on a part time basis rather than full-time.

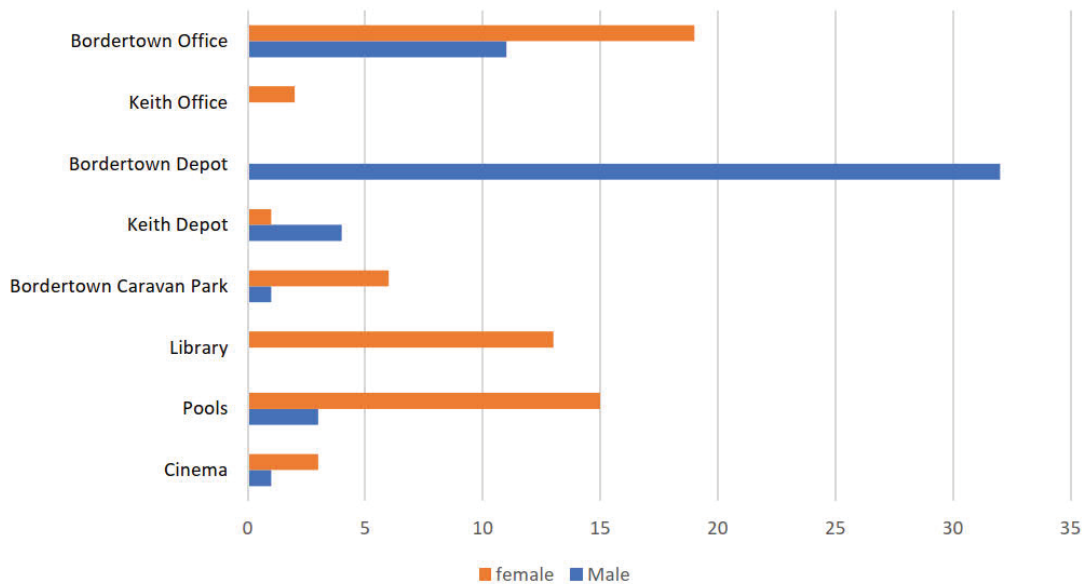
Staff Facts

Over the course of 2020/21, Council has had in its employ 111 staff, in full time, part time and casual roles at the swimming pools, cinema and library for example.

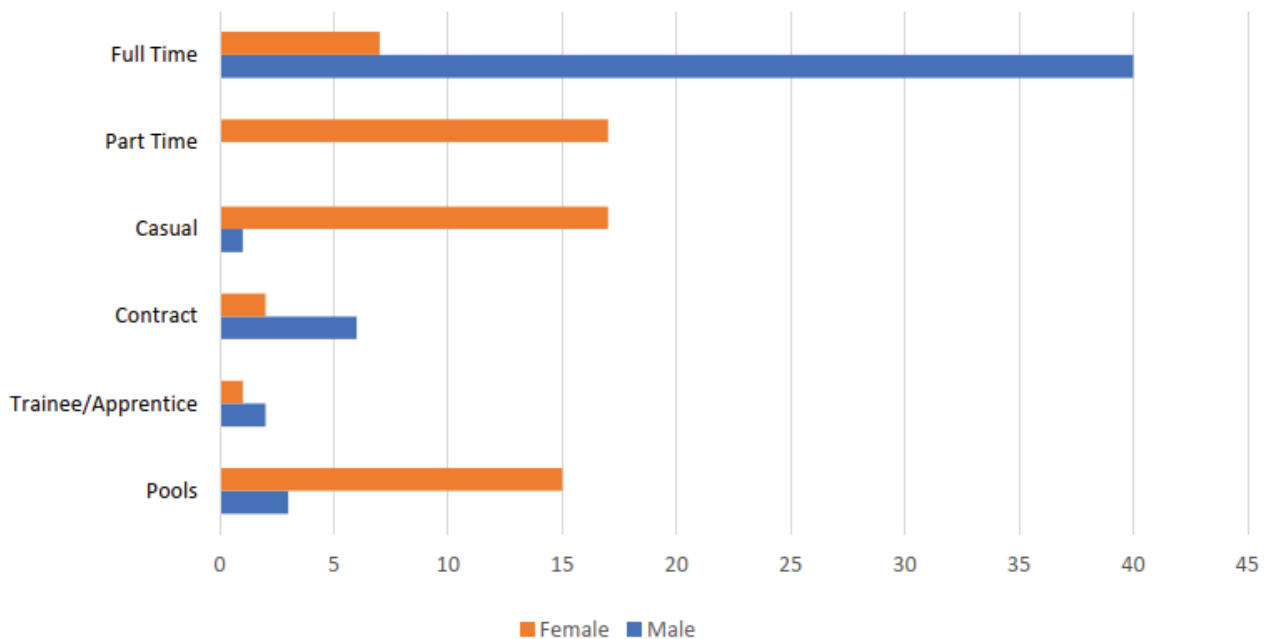


FTE 57.83 or 59.29 (with pool staff)			
Department	FTE	Male	Female
Corporate Services	13.18	2.00	16.00
Environmental Services	3.12	2.00	2.00
Engineering Services	5.00	5.00	
Library	2.97		11.00
Engineering Outside	29.00	28.00	1.00
Supervisors Outside Engineering	3.00	3.00	
Caravan Park	1.56		6.00
Sub Total	57.83	40.00	36.00
Pool	1.46	3.00	15.00
TOTAL STAFF 2020 - 2021	59.29	43.00	51.00

Position Break Up - by Employee Numbers



Position Break Up - by Gender



Elected Members

Allowances

The below allowance amounts (as of November 2020) are per annum and are paid monthly in arrears.

Type of Allowance:

- Mayor \$58,272
- Deputy Mayor \$18,210
- Standing Committee Presiding Member \$18,210
- Elected Members \$14,568

Audit Committee

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

- Jim Ker
- Sonia Winter
- Brendan Dowd

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)

Development Assessment Panel

Non-Council members who served on this Panel were as follows:

- Bill Hender (Chairman)
- Edward Langley
- Christine Thompson

Non Council members received the following allowances:

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

On 31 December 2020, the Panel was replaced by the Northern Limestone Coast Regional Assessment Panel.

Council Members Training and Development

Council has a Training and Development Policy for its Elected Members which sets out that Council is committed to providing training and development activities for its Council Members and recognises its responsibility to develop and adopt a policy for this purpose under the Local Government Act, section 80A.

It commits Council to developing and adopting a training and development plan each year so as to ensure that activities available to all Council Members contribute to the achievement of the strategic and good governance objectives of Council.

Council recognises that some of the training needs of Council Members will be specific to their legislative and governance roles and functions such as:

- Role and function of Council Members
- Relationship between Council Members, the CEO and staff
- Meeting Procedures
- Conflict of Interest
- Code of Conduct
- Specific areas of training and development deemed to be appropriate, eg. media training and issues that address environmental, social and economic challenges facing the community.

During 2020/21, the Mayor and/or Councillors:

- Attended LGA General meeting and associated events in Adelaide
- Attended LGA 2020 Showcase
- Attended 2021 National General Assembly in Canberra
- LGA Elected Members Forum - "Community Conversations - a Coaching Approach"

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.



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 and Councillors are known as Area Councillors. There is a requirement in the Local Government Act (Section 33) that the number of people represented by a Councillor in a ward must not vary by more than 10% from other wards. Currently the Tatiara District Council has 4,457 electors, this equates to an elector ratio of 1:446.

Representation Quota for councils of similar size:

- Coorong District Council 1:416
- Naracoorte Lucindale Council 1:539
- Wattle Range Council 1:709
- Clare & Gilbert Valleys Council 1:669
- Goyder Regional Council 1:426
- Grant District Council 1:532

Elected Members	Council	
	Normal (12)	Special (7)
Edwards, D	10	7
Excell, GJ	12	6
Goossens, EA	11	5
Hannemann, MW	10	6
Jackson, JK	10	6
Langley, CJ	12	7
McInerney, KJ	11	4
Mock, RJ	12	6
Oliver, MK	11	7
Penniment, DE	10	6

Review of Council Representation

Council undertook a review of Council Representation which commenced in February 2021 and concluded in June 2021 and was in accordance with the statutory requirements of the Local Government Act 1999, which states that Councils must undertake an Elector Representation Review every 8 years. Council appointed Norman Waterhouse to assist Council with the process.

The process involved considerable public consultation with the district's residents.

After extensive public consultation no written submissions were received, therefore it was resolved that the current composition and structure of the Council be retained unchanged as follows:

- Council's Principal Member to be a Mayor elected by the electors.
- The number of Councillors is 9.
- No ward system.
- The name of the Council remained.

The next Review will commence in 2029.

Elector Representation Submissions

Under Section 28 of the Act a group of at least 20 eligible electors may submit to a Council a submission that the Council consider a proposal:

1. To alter the boundaries of the Council;
2. To alter the composition of the Council or the representative structure of the Council (including the creation, alteration or abolition of wards);
3. To incorporate within the area of the Council a part of the State that is not within the area of a Council.

A submission under subsection (2) must:

1. Set out in general terms the grounds on which the submission is made and the issues that should be considered in an assessment of the matter; and
2. Nominate five persons who are willing to represent the interests of persons who would be directly affected by any proposal based on the matters raised in the submission; and
3. Comply with guidelines published by the Panel.

On the receipt of a submission under subsection (2), a Council must consider the issues determined by the Council to be relevant to the matter and then decide whether or not it is willing to:

1. Conduct a review in relation to the matter under Division 2 of Part 1; or
2. Formulate (or participate in the formulation of) a proposal in relation to the matter under Division 4 of this Part.

The Council must give the eligible electors and the Panel written notice of its decision.

A group of eligible electors who, after making a submission under subsection (2), are dissatisfied with:

1. A decision of a Council under subsection (6); or
2. Any aspect of a review or proposed referred to in that subsection, may submit the submission, or a submission in substantially the same terms, to the Panel.

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.

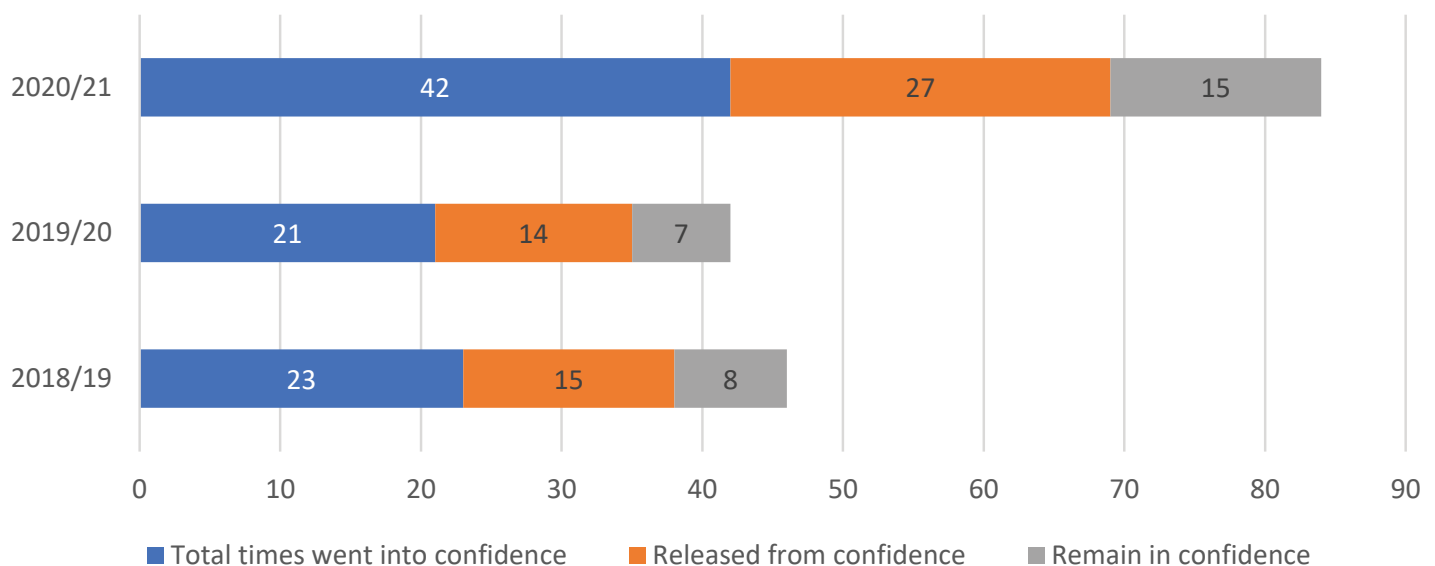
Council and/or Council Committees went into confidence forty two times this past year to discuss the items set out in the table on the following page. The increase was due to a large amount of grant funding being received and increased tendering for works/projects.

Council has adopted a Code of Practice - Access to Council Meetings & Documents. The objectives of this code are to:

- Clearly outline to the community for what purpose and on what basis Council may apply the provisions of the Local Government Act 1999 to restrict public access to meetings or documents;
- Provide information on Council's Code of Practice to the community; and
- Summarise the legal position relating to public access to Council and Committee meetings and documents.

A copy of this code is available at the Council Office. 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.

Number of Confidential Orders Made 2018/19 to 2020/21



Date	Subject	Reasons	Remaining in Confidence
14/07/2020	Replacement of Isuzu 6 Tonne Tipper	90 (3) (k)	Released 24/03/21
14/07/2020	Expression of Interest to Develop Council Land for Residential Purposes	90 (3) (d) (i)	Released 24/03/21
8/09/2020	Documents for Signing and Sealing - Sale of Allotments 27, 28 & 29 Riches St, Bordertown Industrial Estate	90 (3) (b) (i)	Released 4/03/21
8/09/2020	Critical Housing Shortage	90 (3) (b) (i) & (ii)	Released 22/06/21
17/09/2020	Workers Accommodation Bordertown Caravan Park	90 (3) (d) (i) & (ii)	Released 22/06/21
13/10/2020	Documents for Signing and Sealing - Sale of Allotment 11 Riches St, Bordertown Industrial Estate	90 (3) (b) (i)	Released 24/03/21
10/11/2020	Cabin Development at Bordertown Caravan Park	90 (3) (k)	Released 24/03/21
10/11/2020	Expressions of Interest Hawke House Business Case	90 (3) (b) (i) & (ii)	Released 24/03/21
8/12/2020	2020/21 Rate Review - Tender Evaluation Report	90(3) (k)	Released 24/03/21
8/12/2020	RFQ 2-20/21 TDC 2020-2025 Reseals and Asphalt Surfacing	90(3) (k)	Released 20/05/21
8/12/2020	Contaminated Crushed Concrete	90(3) (k)	Yes
8/12/2020	Bridge Guardrail Purchase Recommendation	90 (3) (k)	Released 24/03/21
8/12/2020	Stormwater Electrical Switchboards Upgrade Purchase Recommendation	90 (3) (k)	Released 24/03/21
16/12/2020	Stormwater Electrical Switchboards Upgrade Purchase Recommendation	90 (3) (k)	Released 20/05/21
12/01/2021	Business Case - Electronic Payroll System	90 (3) (k)	Yes
12/01/2021	Bikeway and Pathway Strategic Plan	90 (3) (k)	Released 24/03/21
12/01/2021	Confidential Executive Committee Minutes	(a)	Yes
12/01/2021	Chief Executive Officer Performance Review	(a)	No resolutions held in confidence
9/02/2021	Pavement and Seal Widening - Update on Procurement of External Service Provider 3-20/21	90 (3) (k)	Released 20/05/21
9/02/2021	Stormwater Electrical Switchboards Upgrade Purchase Recommendation	90 (3) (k)	Released 20/05/21
9/02/2021	Electrical Upgrade at Bordertown Caravan Park 23-20/21	90 (3) (k)	Released 20/05/21
9/02/2021	Building Better Regions Funding Application Accommodation	90 (3) (b) (i) & (ii)	Yes
9/03/2021	Sporting Precinct Master Plan Expressions of Interest	90 (3) (j) & (ii)	Released 3/06/21
9/03/2021	Hawke Hosue Purchase and Restoration Project	90 (3) (d) (i) & (ii)	Released 20/05/21
9/03/2021	Keith Industrial Estate - Stage 2	90 (3) (b) (i)	Yes

Date	Subject	Reasons	Remaining in Confidence
9/03/2021	Replacement of a Dual Cab Utility	90 (3) (k)	Released 20/05/21
9/03/2021	RFT 18-20/21 Rubble Raising and Crushing	90 (3) (k)	Released 20/05/21
9/03/2021	Replacement of a Single Cab Utility with a Dual Cab Utility	90 (3) (k)	Released 20/05/21
13/04/2021	Replacement John Deere Tractor Loader	90 (3) (k)	Released 20/05/21
13/04/2021	Replacement Kawasaki Loader	90 (3) (k)	Yes
13/04/2021	Possible Purchase of land at the Bordertown Industrial Estate	90 (3) (b) (i)	Yes
13/04/2021	Expression of interest in land at the Bordertown Industrial Estate	90 (3) (b) (i)	Yes
13/04/2021	Expression of Interest to Develop a Medical Hub on S924 & 925 South Terrace, Bordertown	90 (3) (d) (i)	Released 3/06/21
11/05/2021	Desludging of Septic Tanks and Disposal of Sludge/Bio-Solids for Bordertown, Keith, Mundulla & Wolseley	90 (3) (d) (i)	Yes
11/05/2021	Padthaway Gardening Services Contract	90 (3) (k)	Yes
11/05/2021	Bordertown Industrial Estate Subdivision Design Purchase Recommendation	90 (3) (k)	Yes
11/05/2021	Expression of Interest to Develop a Medical Hub on S924 & 925 South Terrace, Bordertown	90 (3) (d) (i)	Verbal report, no confidential minutes taken
25/05/2021	Expression of Interest to Develop a Medical Hub on S924 & 925 South Terrace, Bordertown	90 (3) (d) (i)	Released 3/06/21
8/06/2021	Chief Executive Officer Contract of Employment	(a)	Yes
8/06/2021	Cleaning Tender Evaluation	90 (3) (k)	Yes
8/06/2021	Street Sweeping Tender	90 (3) (k)	Yes
8/06/2021	Replacement of Red Cross Vehicle	90 (3) (k)	Yes

As at 30 June 2021, of the forty two times Council went into confidence, twenty seven reports/minutes were released and 15 remain confidential.

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 2020/21 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 2020/21 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. Members' Register of Interest
2. 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. Fees and Charges

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.

In October 2020, following community consultation and approval from the Minister for Planning and Local Government, Council revoked the community land classification of Allotment 105, Bennett Street, Keith, so that land may be available for residential development.

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 (prescribed by the Governor)
3. Code of Conduct for Employees (prescribed by the Governor)
4. Code of Practice - Access to Council Meetings and Documents

- 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.

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
- 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.

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 that were tendered for during 2020/21.

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 2020/21, 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.

Tender Number	Service/Product	Contractor/Supplier
1-20/21	Bordertown Swimming Pool - upgrade filter pipework	Blackwell's Plumbing Service
2-20/21	2020-2025 Reseals and Asphalt Surfacing	Inroads Pty Ltd
3-20/21	2020-2021 Pavement and Seal Widening	Fulton Hogan
4-20/21	Bordertown Caravan Park Cabins	Destination Homes
6-20/21	Padthaway Football & Netball Changerooms	MW & LA Hillier Builders
10-20/21	Bridge Guardrail Replacement	Roadside Services and Solutions Pty Ltd
11-20/21	Keith SW Electrical Switchboard Replacement	Pump Technology Services (SA) Pty Ltd
18-20/21	Rubble Raising in Council Pits	Tatiara Trench Diggers
20-20/21	Service and maintenance of Fire Detection System in Tatiara Civic Centre	Proficient Fire Protection
22-20/21	Bordertown Caravan Park - strip footings for cabins	Rocco Borrillo
23-20/21	Bordertown Caravan Park - Electrical Works	Bordertown Pumps and Refrigeration
24-20/21	Bordertown Caravan Park - Plumbing & Gas upgrade	Blackwell's Plumbing Service
26-20/21	Fleet Review	CT Management
31-20/21	Desludging Septic tanks and Disposal of assoc. sludge, bio solids for Bordertown, Keith, Mundulla & Wolseley	Upper South East Liquid Waste
34-20/21	Servicing of Fire Protection equipment, emergency lighting and restocking of first aid kits	SE Fire Extinguisher Services
37-20/21	Labour to prepare and install tiles on coping at Bordertown Swimming Pool	MW & LA Hillier Builders



“

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

Strategic Plan 2020-2030 and 2020/2021 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.

In accordance with s122 of the Act, the Strategic Plan must (among other things)

- identify Council's objectives for the area over a period of at least 4 years;
- identify the principal activities Council intends to undertake to achieve its objectives;
- state the performance measures (financial and non-financial) against Council's objectives; and
- identify the means by which Council's activities are to be carried out and its objectives achieved.

With these considerations in mind, it forms the most important planning document in setting Council's strategic direction for the term of the Council.

Council adopted a new Strategic Plan on 8 December 2020. Council's performance against its Strategic Plan 2020-2030 and 2020/2021 Annual Business Plan is detailed below.

Annual Business Plan

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.

Annual budget: Council's annual budget was formulated to address key outcomes from the Strategic Plan 2016-2020, as current a time of budget adoption: "A financially accountable and sustainable organisation with well managed assets, appropriate planning and review systems, and an equitable rating system in place." It was developed in conjunction with the Ten-Year Financial and Annual Business Planning documents, and in light of finances reasonably available, services both required under legislation and those desired by the community, and with a view to long-term financial sustainability.

Key financial indicators: In accordance with Section 122 of the Local Government (Financial Management and Rating) Amendment Act 2005, Council implemented measures to assess its performance over the year. These are reviewed in detail in the financial section of this report.

Actions Completed
or Achieved

59
92%

Actions
Commenced or
Underway or

3
5%

Actions not
Achieved

2
3%

Council's performance target is to complete all of its planned activities in a financial year.

Financial

Responsibilities

“To provide financial information and customer services of a high quality in support of the general operations of Council”

- Financial Management and Reporting
- Property Information, Rate and Service Charges
- Annual Budget and Reviews
- Investments and Loans
- Accounts Payable and Receivable
- Information Technology and Communication Systems
- Records Management

Achievements

- Review of Council's system of rating
- Unqualified Audit Report;
- Adoption of Annual Business Plan, Budget & Rates;
- Budget Reviews completed each quarter;
- Review and improvement of processes, systems and procedures;
- Review and improvement of Internal Financial Controls;
- Review of financial results against Council's Strategic Plan & Long Term Financial Plan;
- Expansion of the records system to improve capture and management of documents and data;
- Continuing review of rating system and strategy;
- Review, adoption and implementation of Council's Community Grants Policy and funding framework;
- Establishment of an Asset Management Committee to assist in asset financial management and planning;
- Review and development of financial policies and procedures.

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.

Council is always mindful of the impact and affordability of rates for the community, both householders and businesses. Council's Financial Sustainability Strategy contains a number of principles that guide its financial management in the areas of:

- Balanced budget
- Funded asset and service provision costs
- Debt limitations
- Review of assets
- Council rate increases.

Audit Control

Galpins Accountants, Auditors and Business Consultants, have undertaken Council's Balance Date Audit at 30 June 2021 and issued an unqualified audit opinion, meaning the external Auditor is satisfied as to the overall standard of Council's accounting practices and management of Council's financial affairs.

Internal Control

Amendments to s129 of the Local Government Act 1999 now require auditors to provide an opinion regarding internal controls of councils. This applied to prescribed (metropolitan) councils from

2013-14 onwards, and to non-prescribed (regional) councils from 2015-16 onwards. This opinion focuses on councils' obligations 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 the 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, Galpins found that the majority of key internal controls reviewed were in place and were operating effectively (81 out of 82 key controls reviewed). 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 of our review is provided in the table on the next page.

Business cycles	Controls Reviewed	2018	2019	2020	2021	Findings			
		Operating Effectively	Operating Effectively	Operating Effectively	Operating Effectively	H	M	L	BP
Purchasing & Procurement	7	6	7	7	7	-	-	-	1
Fixed Assets	12	10	11	11*	11*	1	1	-	-
General Ledger	9	9	8	9	9	-	-	-	-
Accounts Payable	11	10	11	11	11	-	-	-	-
Rates / Rates Rebates	9	9	9	9	9	-	-	-	-
Payroll	15	14	15	15	15	-	-	-	-
Banking	6	5	6	6	6	-	-	-	-
Debtors	6	6	6	6	6	-	-	-	-
Receipting	2	2	2	2	2	-	-	-	-
Credit Cards	5	N/A	N/A	5	5	-	-	-	-
Total	82	71	75	81	81	1	1	-	1

*Note: two of the findings for fixed assets relate to the same control

**Note: total number of controls reviewed in 2019 & 2018 was 77 not 82

Renewal and Replacement of Assets

Consistent with the principles of financial sustainability, Council is committed to continuing its development of comprehensive asset management plans. The operations of Council are highly asset intensive – the Council has assets and infrastructure valued in excess of \$190 million – and the further development of long term asset management plans will deliver significant improvements to our strategic decisions.

Strategic decisions and budget allocations on capital can be significantly improved through the use of long term infrastructure and asset management plans. Recent amendments to the Local Government Act now require all Councils to have long term infrastructure and asset management plans for all of its assets.

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.

- Asset management: implementing a systematic, structured approach to the maintenance, upgrade and operation of assets.

Council has taken a 10-year approach to addressing the above priorities, including plans for:

2020/21 In Focus

Throughout 2020/21 Council continued with its rigorous approach to financial accountability, where it not only met all of its financial and statutory reporting requirements, but it also managed its expenditure and income in line with the discipline of a far-sighted Long-Term Financial Strategy. By focusing on the renewal of ageing infrastructure and responsible financial management, Council is protecting future generations by funding a sustainable future today. This resulted in Council adopting a responsible 2020/21, budget which saw funds allocated to core and essential services.

The strategy outlines a number of approaches we will employ in setting our budgets over the next three years including:

- Concentrating on existing projects and plans.
- Using reserve funds where appropriate.
- Maintaining project and capital works budgets at current levels.
- Building capacity to respond to external funding opportunities in the areas of community and economic development.
- Realigning existing services.
- Identifying savings in our operating costs.
- Ensuring responsible rate increases.
- Providing contingency funds to ensure we have capacity to respond to funding opportunities and the ability to absorb unforeseen financial shocks.
- Defining targets for our key financial performance indicators.

Facts & Figures – Budget Performance				
Category	2018/19 Actual	2019/20 Actual	2020/21 Actual	% Change 19/20 – 20/21
Capital Valuation	1,834,864,320	2,083,170,040	2,316,538,280	11.2%
No. of Rateable Assessments	4,759	4,774	4,693	-0.02%
General Rate Revenue	8,094,616	8,321,265	8,379,514	0.7%
Residential Rate in the \$	0.6042	0.5958	0.5755	-3.4%
Rural Rate in the \$	0.4028	0.35626	0.3187	-10.5%
Rural Living Rate in the \$	0.48336	0.47664	0.459	-3.7%
Refuse Collection & Disposal	300	320	330	3.1%
STEDS Charge - Occupied	340	350	350	0.00%
STEDS Charge - Vacant	180	185	185	0.00%
Minimum Rate	560	560	560	0.00%

Financial Accountability and Responsibility

In 2020/21, Council achieved a sound Operating Surplus. The commitment of Elected Members and staff over recent years in achieving financial sustainability in accordance with the Strategic Plan has ensured the Tatiara District Council has secured a solid financial position.

Council maintains its focus through a Corporate Reporting Framework that identifies financial and non financial measures to ensure our performance can be assessed against stated objectives. Included in the regular schedule of reports are:

- Monthly financial reports to Council.
- Quarterly budget reviews to Council and Audit Committee.

- Quarterly key financial indicator updates to Council and Audit Committee.
- Annual Report.

The Framework is reviewed continually to ensure it delivers the most informative and effective reports to Council.

Financial Indicators

In accordance with Section 122 of the Local Government (Financial Management and Rating) Amendment Act 2005, Council is required to introduce measures to assess its performance over the financial year. The Local Government Financial Sustainability Program has defined a series of financial indicators that have been incorporated

into the Model Financial Statements. These indicators provide information on financial performance, financial position and long term viability. The Operating Deficit before capital items for 2020/21 was above budget and continues our strong performance over recent years. It provides a sound base for the achievement of our financial sustainability objectives into the future.

Council, by using a number of key financial indicators, assesses its financial sustainability to determine its financial performance and position. Council's long term financial performance and position is sustainable where planned long-term service and infrastructure levels and

standards are met without unplanned and disruptive increases in rates or cuts to services.

Long term financial sustainability promotes fairness in distributing public resources between current and future ratepayers, that is inter generational equity, it maintains a healthy financial position and provides greater stability and certainty of financial outcomes. It also ensures continuation of delivery of essential community services and the efficient operation of infrastructure and a reasonable degree of stability and predictability in overall rates burden over time.

Facts & Figures – Financial Performance					
Category	Target	2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Actual
Operating Surplus/(Deficit)	Surplus	643,000	1,069,000	(78,000)	993,000
Operating Surplus Ratio	0 or +	4.1%	7%	-0.5%	5.4%
Adjusted Op. Surplus Ratio	-	4.6%	5%	0.7%	3.9%
Net Financial Liabilities Ratio	0 – 65% of Op. Rev.	-67%	-75%	-89%	-92%
Asset Renewal Funding Ratio	100%	72%	117%	127%	141%
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 2020/21 financial year reflects the receipt of two quarters of the 2021/22 allocation: \$2,031,381					

The financial measures adopted by Council, which are in line with those recommended for all councils by the Local Government Association of South Australia, are contained in Note 15 of the financial statements and are commented on over the page.

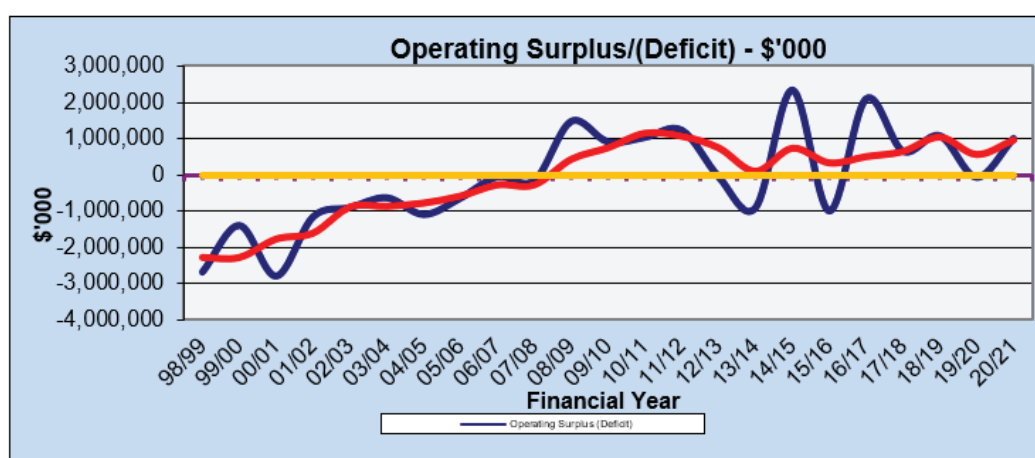


Operating Surplus/ (Deficit)

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 2020/21 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 2020/21, Council recorded an operating surplus of \$993,000. As illustrated by the following graph, the 5 year trend average is a surplus of \$943,200 and the 10 year average being a surplus of \$627,700.

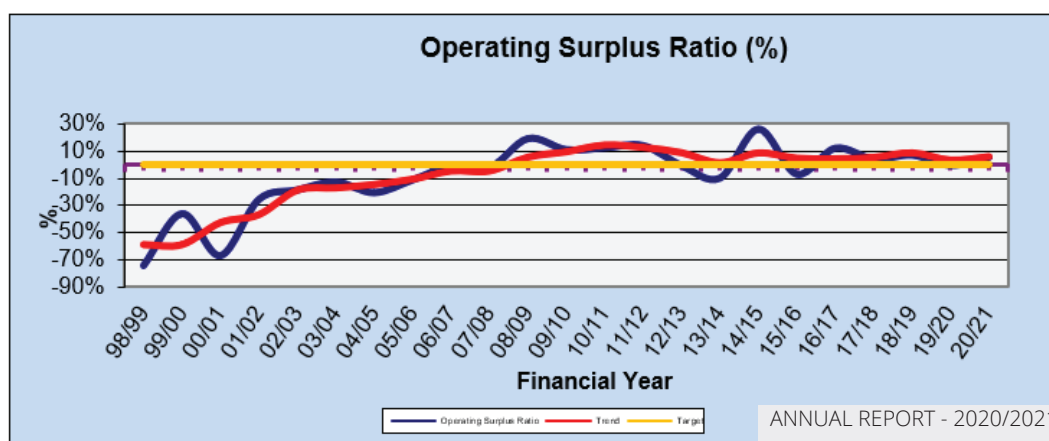


Operating Surplus/ (Deficit) Ratio

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 2020/21 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 5.4% in 2020/21, however the 5 year average is 5.6% and the 10 year average is 5%.

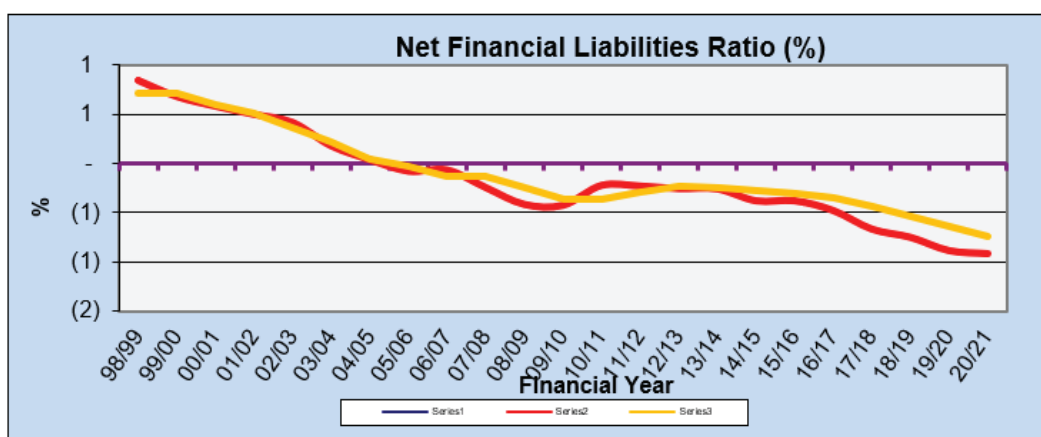


Net Financial Liabilities Ratio

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 2020/21 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 -92% in 2020/21, with a 5 year trend average of -74% and a 10 year average of -52%.

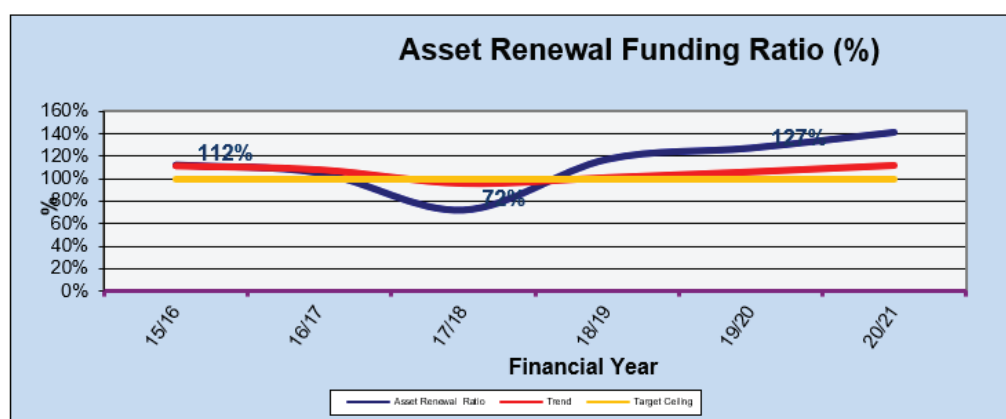


Asset Renewal Funding Ratio

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 2020/21, Council achieved a ratio of 141%, which is well above Council's target of between 90% and 110%. In 2019/20, Council's Asset Renewal Funding Ratio was 127%, 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.





Appendix 1

Annual Financial Statements 2020-21



Tatiara
the good country

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AUDITED FINANCIAL STATEMENTS 2020-21



Tatiara
the good country

TATIARA DISTRICT COUNCIL

General Purpose Financial Reports

for the year ended 30 June 2021

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Tatiara District Council
Annual Financial Statements
for the year ended 30 June 2021

CERTIFICATION OF FINANCIAL STATEMENTS

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

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Council's financial position at 30 June 2021 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Council's accounting and other records.


Anne Champness
CHIEF EXECUTIVE OFFICER


Graham Excell
MAYOR

Date:

TATIARA DISTRICT COUNCIL
Statement of Comprehensive Income
for the year ended 30 June 2021

		2021	2020
	Notes	\$'000	\$'000
INCOME			
Rates	2	10,556	10,457
Statutory charges	2	181	134
User charges	2	626	492
Grants, subsidies and contributions	2	6,098	4,233
Investment income	2	160	256
Reimbursements	2	474	192
Other income	2	305	375
Total Income		18,400	16,139
EXPENSES			
Employee costs	3	4,944	4,666
Materials, contracts & other expenses	3	7,065	6,084
Depreciation, amortisation & impairment	3	5,327	5,389
Finance costs	3	71	78
Total Expenses		17,407	16,217
OPERATING SURPLUS / (DEFICIT)		993	(78)
Asset disposal & fair value adjustments	4	(44)	(43)
Amounts received specifically for new or upgraded assets	2	1,430	425
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		2,379	304
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	3,632	1,530
Total Other Comprehensive Income		3,632	1,530
TOTAL COMPREHENSIVE INCOME		6,011	1,834

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

TATIARA DISTRICT COUNCIL
Statement of Financial Position
as at 30 June 2021

		2021	2020
	Notes	\$'000	\$'000
ASSETS			
Current Assets			
Cash and cash equivalents	5	19,815	16,785
Trade & other receivables	5	1,051	618
Inventories	5	562	879
Total Current Assets		21,428	18,282
Non-current Assets			
Financial assets	6	160	84
Infrastructure, property, plant & equipment	7	194,591	190,815
Total Non-current Assets		194,751	190,899
Total Assets		216,179	209,181
LIABILITIES			
Current Liabilities			
Trade & other payables	8	2,170	1,196
Borrowings	8	142	133
Provisions	8	1,217	1,085
Total Current Liabilities		3,529	2,414
Non-current Liabilities			
Borrowings	8	579	721
Provisions	8	71	57
Total Non-current Liabilities		650	778
Total Liabilities		4,179	3,192
NET ASSETS		212,000	205,989
Accumulated Surplus			
Accumulated Surplus		689	(94)
Asset Revaluation Reserves	9	197,201	193,569
Other Reserves	9	14,110	12,514
TOTAL EQUITY		212,000	205,989

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

TATIARA DISTRICT COUNCIL

Statement of Changes in Equity

for the year ended 30 June 2021

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2021	Notes	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period		(94)	193,569	12,514	205,989
Restated opening balance		(94)	193,569	12,514	205,989
Net Surplus / (Deficit) for Year		2,379			2,379
Other Comprehensive Income					
Gain on revaluation of infrastructure, property, plant & equipment	9	-	3,632	-	3,632
Transfers between reserves	9	(1,596)	-	1,596	-
Balance at end of period	9	689	197,201	14,110	212,000

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2020	Notes	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period		835	192,039	11,281	204,155
Restated opening balance		835	192,039	11,281	204,155
Net Surplus / (Deficit) for Year		304	-	-	304
Other Comprehensive Income					
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	-	1,530	-	1,530
Transfers between reserves	9	(1,233)	-	1,233	-
Balance at end of period	9	(94)	193,569	12,514	205,989

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

TATIARA DISTRICT COUNCIL
Statement of Cash Flows
for the year ended 30 June 2021

		2021	2020
	Notes	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts:</i>			
Rates - general & other		10,569	10,487
Fees & other charges		181	134
User charges		313	1,077
Investment receipts		165	267
Grants utilised for operating purposes		5,555	4,233
Reimbursements		474	192
Other revenues		150	411
<i>Payments:</i>			
Employee costs		(4,964)	(4,620)
Materials, contracts & other expenses		(5,063)	(6,285)
Finance payments		(73)	(82)
Net Cash provided by (or used in) Operating Activities		7,307	5,814
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Receipts:</i>			
Amounts specifically for new or upgraded assets		1,430	425
Sale of replaced assets		878	173
Repayments of loans by community groups		41	31
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(2,756)	(3,192)
Expenditure on new/upgraded assets		(3,637)	(1,103)
Loans made to community groups		(100)	(70)
Net Cash provided by (or used in) Investing Activities		(4,144)	(3,736)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Payments:</i>			
Repayments of borrowings		(133)	(123)
Net Cash provided by (or used in) Financing Activities		(133)	(123)
Net Increase (Decrease) in cash held		3,030	1,955
Cash & cash equivalents at beginning of period	11	16,785	14,830
Cash & cash equivalents at end of period	11	19,815	16,785

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

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

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.

The financial report was authorised for issue by certificate under regulation 14 of the Local Government (Financial Management) Regulations 2011 dated 12th October 2021.

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

1.5 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 2021/22 financial year, but these have been largely taken into account during the development of the budget process for 2021/22. The budget assumptions for 2021/22 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.

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

3 Income recognition

3.1 Revenue

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	
2018-19	\$3,756,372	\$3,511,934	+ / -	\$244,438
2019-20	\$3,490,043	\$3,706,983	+ / -	(\$216,940)
2020-21	\$4,165,967	\$3,877,811	+ / -	\$288,156

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 15 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

4.1 Cash, Cash Equivalent Assets

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.

4.2 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 13.

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

5 Inventories

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

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

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

6.2 Materiality

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

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

8 Borrowings

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

9 Provisions

9.1 Employee Benefits

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	0.36% (2020, 0.34%)
Weighted average settlement period	1 year (2020, 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 17.

12 GST Implications

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

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

13 New and amended standards and interpretations

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

Amendments to AASB 101 and AASB 108 Definition of Material:

The amendments provide a new definition of material that states, "information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity." The amendments clarify that materiality will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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 2020, the AASB issued AASB 2020-4, 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 2020. This amendment had no impact on the consolidated financial statements of the Group.

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 2 - INCOME

	Notes	2021 \$'000	2020 \$'000
RATES REVENUES			
<u>General Rates</u>		8,575	8,499
Less: Mandatory rebates		(138)	(139)
Less: Discretionary rebates, remissions & write offs		(37)	(33)
		<u>8,400</u>	<u>8,327</u>
<u>Other Rates</u> (including service charges)			
Natural Resource Management levy		548	543
Waste collection		703	679
Community wastewater management systems		867	862
		<u>2,118</u>	<u>2,084</u>
<u>Other Charges</u>			
Penalties for late payment		38	46
		<u>38</u>	<u>46</u>
		<u>10,556</u>	<u>10,457</u>
STATUTORY CHARGES			
Development Act fees		112	61
Health & Septic Tank Inspection fees		11	9
Animal registration fees & fines		40	48
Other licences, fees, & fines		18	16
		<u>181</u>	<u>134</u>
USER CHARGES			
Cemetery/crematoria fees		68	70
Visitor Information Centre		6	16
Truck Wash Fees		82	74
Sangarb Collection Fees		57	78
Swimming Pool Revenue		95	109
Ticket Sales		3	28
Caravan Park Fees		265	56
Hall & equipment hire		28	36
Sundry		22	25
		<u>626</u>	<u>492</u>
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		122	173
Banks & other		34	79
Loans to community groups		4	4
		<u>160</u>	<u>256</u>

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 2 - INCOME (con't)

	Notes	2021 \$'000	2020 \$'000
REIMBURSEMENTS			
Private Works		79	58
Community Clubs Reimbursements		287	13
Other		108	121
		474	192
OTHER INCOME			
Insurance & other recoupments - infrastructure, property, plant & equipment		-	1
Rebates received		12	20
Keith Service Income (Services SA, Centrelink)		126	125
Health Inspection Food Premises Audits		78	103
Sundry		89	126
		305	375
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Amounts received specifically for new or upgraded assets		1,430	425
Other grants, subsidies and contributions			
Untied - Financial Assistance Grant		3,833	3,315
Roads to Recovery		850	850
Library & Communications		31	21
Drought Grant		900	-
Sundry		484	47
		6,098	4,233
		7,528	4,658
<i>The functions to which these grants relate are shown in Note 12.</i>			
Sources of grants			
Commonwealth government		2,839	878
State government		4,689	3,780
		7,528	4,658

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 3 - EXPENSE

	Notes	2021 \$'000	2020 \$'000
EMPLOYEE COSTS			
Salaries and Wages		4,513	4,225
Employee leave expense		195	160
Superannuation - defined contribution plan contributions	17	334	304
Superannuation - defined benefit plan contributions	17	90	101
Workers' Compensation Insurance		169	159
Less: Capitalised and distributed costs		(357)	(283)
Total Operating Employee Costs		4,944	4,666
 Total Number of Employees		 60	 60
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		27	21
Elected members' expenses		223	221
Election expenses		2	2
Subtotal - Prescribed Expenses		252	244
<u>Other Materials, Contracts & Expenses</u>			
Contractors		3,000	1,773
Maintenance		2,619	2,764
Legal Expenses		21	33
Levies paid to government - NRM levy		552	548
Minor capital purchases		41	221
Caravan Park		226	160
Fuel and oil		268	294
Sundry		86	47
Subtotal - Other Materials, Contracts & Expenses		6,813	5,840
		7,065	6,084

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 3 - EXPENSE con't

	2021	2020
Notes	\$'000	\$'000
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Buildings & Other Structures	743	755
Roads	3,330	3,359
Bridges	41	40
Footways	152	139
Sewerage, Effluent Drainage	420	456
Stormwater Drainage	78	75
Other Structures	72	71
Plant & Equipment	490	494
Other Community Assets	1	-
	<u>5,327</u>	<u>5,389</u>
FINANCE COSTS		
Interest on Loans	<u>71</u>	<u>78</u>
	<u>71</u>	<u>78</u>

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	2021	2020
Notes	\$'000	\$'000
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	878	173
Less: Carrying amount of assets sold	922	216
Gain (Loss) on disposal	<u>(44)</u>	<u>(43)</u>
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	<u>(44)</u>	<u>(43)</u>

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 5 - CURRENT ASSETS

		2021	2020
	Notes	\$'000	\$'000
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		395	305
Deposits at Call		10,635	7,729
Short Term Deposits & Bills, etc		8,785	8,751
		<u>19,815</u>	<u>16,785</u>
TRADE & OTHER RECEIVABLES			
Rates - General & Other		419	435
Accrued Revenues		25	30
Debtors - general		374	61
GST Recoupment		214	59
Loans to community organisations		22	39
Total		<u>1,054</u>	<u>624</u>
Less: Allowance for Doubtful Debts		<u>(3)</u>	<u>(6)</u>
		<u>1,051</u>	<u>618</u>
INVENTORIES			
Stores & Materials		562	879
		<u>562</u>	<u>879</u>

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

		2021	2020
	Notes	\$'000	\$'000
FINANCIAL ASSETS			
Receivables			
Loans to community organisations		160	84
TOTAL FINANCIAL ASSETS		<u>160</u>	<u>84</u>

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (IPP&E)

		2020 \$'000				2021 \$'000			
	Fair Value Level	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Land - Other	2	6,927	-	-	6,927	6,376	-	-	6,376
Land - Community	3	4,273	-	-	4,273	4,273	-	-	4,273
Buildings & Other Structures Level 2	2	4,823	149	(3,864)	1,108	4,972	1,399	(3,920)	2,451
Buildings & Other Structures Level 3	3	25,251	958	(12,712)	13,497	26,498	-	(12,166)	14,332
Roads	3	184,747	15,303	(61,644)	138,406	200,733	3,400	(64,237)	139,896
Bridges	3	2,483	26	(911)	1,598	2,502	186	(938)	1,750
Footways	3	5,127	859	(1,737)	4,249	6,393	285	(1,864)	4,814
Sewerage, Effluent Drainage	3	25,849	1,818	(16,753)	10,914	25,607	-	(15,389)	10,218
Stormwater Drainage	3	6,356	568	(2,402)	4,522	7,193	269	(2,513)	4,949
Other Structures	3	2,468	128	(1,321)	1,275	2,640	259	(1,392)	1,507
Plant & Equipment	3	6,755	278	(3,127)	3,906	6,589	443	(3,207)	3,825
Other Community Assets		-	23	(3)	20	-	23	(4)	19
Work in Progress		-	120	-	120	-	181	-	181
Total IPP&E		275,059	20,230	(104,474)	190,815	293,776	6,445	(105,630)	194,591
Comparatives		274,531	14,660	(98,596)	190,595	275,059	20,230	(104,474)	190,815

This Note continues on the following pages.

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2020 \$'000								2021 \$'000
	Carrying Amount	Additions		Disposals	Dep'n	Transfers		Net Reval'n	Carrying Amount
		New / Upgrade	Renewals			In	Out		
Land - Other	6,927	-	-	(551)	-	-	-	-	6,376
Land - Community	4,273	-	-	-	-	-	-	-	4,273
Buildings & Other Structures Level 2	1,108	1,399	-	-	(56)	-	-	-	2,451
Buildings & Other Structures Level 3	13,497	-	-	(25)	(687)	-	-	1,547	14,332
Roads	138,406	1,192	2,208	(146)	(3,330)	48	-	1,518	139,896
Bridges	1,598	167	19	-	(41)	-	-	7	1,750
Footways	4,249	268	17	-	(152)	3	-	429	4,814
Sewerage, Effluent Drainage	10,914	-	-	-	(420)	-	-	(276)	10,218
Stormwater Drainage	4,522	215	54	(6)	(78)	40	-	202	4,949
Other Structures	1,275	244	15	(2)	(72)	-	-	47	1,507
Plant & Equipment	3,906	-	443	(192)	(490)	-	-	158	3,825
Other Community Assets	20	-	-	-	(1)	-	-	-	19
Work in Progress	120	152	-	-	-	-	(91)	-	181
Total IPP&E	190,815	3,637	2,756	(922)	(5,327)	91	(91)	3,632	194,591
Comparatives	190,595	1,103	3,192	(216)	(5,389)	-	-	1,530	190,815

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Valuation of Assets

General Valuation Principles

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

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

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

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

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

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

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

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets: There is no known market for these assets and they are valued at depreciated current replacement cost. This method involves:

The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.

The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

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

TATIARA DISTRICT COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2021

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

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

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 Equip	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 2020, and data corrections have been made following updated information being available. All acquisitions made after the respective dates of valuation are recorded at cost.

TATIARA DISTRICT COUNCIL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2021

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

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 2020, 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. All acquisitions made after the respective date of valuation are recorded at cost.

Stormwater drainage infrastructure was valued by Council officers as at 30 June 2017 at depreciated current replacement cost, based on actual costs incurred during the reporting period ended 30 June 2017. A subsequent desktop valuation incorporating update of unit rates occurred as at 1 July 2020, and data corrections have been made following segment adjustments. All acquisitions made after the respective dates of valuation are recorded at cost.

Community wastewater management system infrastructure was valued at depreciated current replacement cost during the reporting period ended 30 June 2017, based on actual costs incurred during the reporting periods ending 30 June 2015 and 30 June 2016. A subsequent desktop valuation incorporating update of unit rates occurred as at 1 July 2020, and data corrections have been made following segment adjustments. All acquisitions made after the respective dates of valuation are recorded at cost.

Plant, Furniture & 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.

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 8 - LIABILITIES

		2021		2020	
		\$'000		\$'000	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		2,016	-	330	-
Payments received in advance		-	-	543	-
Accrued expenses - employee entitlements		107	-	273	-
Accrued expenses - other		25	-	27	-
Deposits, Retentions & Bonds		22	-	23	-
		<u>2,170</u>	<u>-</u>	<u>1,196</u>	<u>-</u>
BORROWINGS					
Loans		142	579	133	721
		<u>142</u>	<u>579</u>	<u>133</u>	<u>721</u>
<i>All interest bearing liabilities are secured over the future revenues of the Council.</i>					
PROVISIONS					
Employee entitlements (including oncosts)		1,217	71	1,085	57
		<u>1,217</u>	<u>71</u>	<u>1,085</u>	<u>57</u>

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 9 - RESERVES

ASSET REVALUATION RESERVE	1/7/2020	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2021
Notes	\$'000	\$'000	\$'000	\$'000
Land - Community	63,761	-	-	63,761
Land - Other	5,121	-	-	5,121
Buildings & Other Structures	78,513	1,594	-	80,107
Sewerage, Effluent Drainage	4,272	(276)	-	3,996
Stormwater Drainage	2,842	202	-	3,044
Plant & Equipment	1,096	158	-	1,254
Roads	29,629	1,518	-	31,147
Footways	979	429	-	1,408
Bridges	7,356	7	-	7,363
TOTAL	193,569	3,632	-	197,201
Comparatives	192,039	1,530	-	193,569

OTHER RESERVES	1/7/2020	Transfers to Reserve	Transfers from Reserve	30/6/2021
Long Service Leave Reserve	359	1	-	360
Plant Replacement Reserve	356	1	-	357
Clayton Farm Reserve	70	-	(3)	67
CWMS Maintenance Reserve	8,000	656	-	8,656
Reserve Land Development	1,412	1,261	-	2,673
Reserve Keith Community Library	32	3	-	35
Reserve Tatiara Creek	46	-	-	46
Reserve Rubble Rehabilitation	315	-	(9)	306
Future Road Renewal	1,600	-	(264)	1,336
Unplanned Maintenance	261	-	-	261
Reserve Open Space	63	-	(50)	13
TOTAL OTHER RESERVES	12,514	1,922	(326)	14,110
Comparatives	11,281	1,504	(271)	12,514

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 9 - RESERVES CONT.

PURPOSES OF RESERVES

Asset Revaluation Reserve

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

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 05 CWMS Maintenance Reserve

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

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.

Tatiara 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.

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 10 - ASSETS SUBJECT TO RESTRICTIONS

The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.

	Notes	2021 \$'000	2020 \$'000
CASH & FINANCIAL ASSETS			
Unexpended amounts received from Federal Government			
Drought Funding		-	500
LAP (Soil Acidity) Grant		-	43
TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS		-	543

Note 11 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2021 \$'000	2020 \$'000
Total cash & equivalent assets	5	19,815	16,785
Balances per Cash Flow Statement		19,815	16,785

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

Net Surplus (Deficit)	2,379	304
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	5,327	5,389
Net increase (decrease) in unpaid employee benefits	(20)	46
Change in allowances for under-recovery	(3)	4
Grants for capital acquisitions treated as Investing Activity	(1,430)	(425)
Net (Gain) Loss on Disposals	44	43
	6,297	5,361
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(447)	119
Net (increase) decrease in inventories	317	329
Net increase (decrease) in trade & other payables	1,140	5
Net Cash provided by (or used in) operations	7,307	5,814

(c) Financing Arrangements

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

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

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 12 - FUNCTIONS

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

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000				
Administration	12,587	12,083	1,088	988	11,499	11,095	3,256	2,725	64,176	62,099
Public Order & Safety	45	54	220	225	(175)	(171)	-	1	179	173
Health	98	121	128	164	(30)	(43)	-	-	134	130
Social Security & Welfare	1,195	30	1,576	259	(381)	(229)	900	17	286	277
Housing & Community	1,713	1,747	2,593	2,522	(880)	(775)	-	7	3,293	3,186
Protection of the Environment NEC	-	-	1	1	(1)	(1)	-	-	-	-
Sporting & Recreation	554	282	2,516	2,909	(1,962)	(2,627)	400	27	1,535	1,485
Agricultural Services	63	3	675	606	(612)	(603)	60	-	400	387
Mining Manufacturing & Construction	114	64	430	304	(316)	(240)	-	-	365	353
Transport & Communications	1,463	1,486	1,767	5,993	(304)	(4,507)	1,462	1,450	137,925	133,460
Economic Affairs NEC	279	75	621	570	(342)	(495)	-	-	1,226	1,186
Other Purposes NEC	289	194	5,792	1,676	(5,503)	(1,482)	20	6	6,660	6,445
TOTALS	18,400	16,139	17,407	16,217	993	(78)	6,098	4,233	216,179	209,181

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 12 (con't) - 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.

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 13 - 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 0.3% and 0.9% (2020: .45% and 1.6%). Short term deposits have an average maturity of 365 days and an average interest rates of 0.85% (2020: 365 days, 1.14%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Rates & Associated	<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: Secured over the subject land, arrears attract interest of 0.43% (2020: 0.55%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - Fees & other charges	<p>Accounting Policy: 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 Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: 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 Council.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Interest Bearing Borrowings	<p>Accounting Policy: initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate</p> <p>Terms & conditions: secured over future revenues, borrowings are repayable; interest is charged at a fixed rate of 6.8% (2020: 6.8%)</p> <p>Carrying amount: approximates fair value.</p>

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 13 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2021	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Financial Assets</u>					
Cash & Equivalents	19,815	-	-	19,815	19,815
Receivables	1,058	91	76	1,225	1,211
Total	20,873	91	76	21,040	21,026
<u>Financial Liabilities</u>					
Payables	2,038	-	-	2,038	2,038
Current Borrowings	189	-	-	189	142
Non-Current Borrowings	-	661	-	661	579
Total	2,227	661	-	2,888	2,759

2020	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Financial Assets</u>					
Cash & Equivalents	16,785	-	-	16,785	16,785
Receivables	622	68	23	713	702
Total	17,407	68	23	17,498	17,487
<u>Financial Liabilities</u>					
Payables	896	-	-	896	896
Current Borrowings	189	-	-	189	133
Non-Current Borrowings	-	756	94	850	721
Total	1,085	756	94	1,935	1,750

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

	30 June 2021		30 June 2020	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$'000	%	\$'000
Fixed Interest Rates	6.8%	721	6.8%	853
		<u>721</u>		<u>853</u>

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 13 - FINANCIAL INSTRUMENTS (con't)

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.

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 14 - COMMITMENTS FOR EXPENDITURE

	2021	2020
Notes	\$'000	\$'000
Capital Commitments		
Other non-capital expenditure commitments for at the reporting date but not recognised in the financial statements as liabilities:		
Waste Management Services	1,132	1,800
Employment Remuneration Contracts	2,113	1,823
Gardening Contracts	-	34
Audit Contract	21	42
Cleaning Contract	92	228
Roadside Tree Trimming	242	363
Street Cleaning	-	63
Roadside Slashing Contract	-	50
Roadmarking Works Contract	-	91
Environmental Health Officer Contract	-	109
IT Contract	98	146
	<u>3,698</u>	<u>4,749</u>
These expenditures are payable:		
Not later than one year	1,654	2,052
Later than one year and not later than 5 years	2,044	2,697
	<u>3,698</u>	<u>4,749</u>

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 15 - FINANCIAL INDICATORS

	2021	2020	2019
Operating Surplus Ratio			
<u>Operating Surplus</u>	5.4%	-0.5%	7.0%
Total Operating Income			

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

Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	-92%	-89%	-75%
Total Operating Income			

Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.

Adjustments to Ratios

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

Adjusted Operating Surplus Ratio	3.9%	-0.7%	5.0%
Adjusted Net Financial Liabilities Ratio	-82%	-77%	-64%

Asset Renewal Funding Ratio

<u>Net Outlays on Existing Assets</u>	141%	127%	117%
Net Asset Renewals - IAMP			

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

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 16 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances

	2021 \$'000	2020 \$'000
Income	18,400	16,139
Expenses	(17,407)	(16,217)
Operating Surplus / (Deficit)	993	(78)
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(2,756)	(3,192)
Add back Depreciation, Amortisation and Impairment	5,327	5,389
Proceeds from Sale of Replaced Assets	878	173
	3,449	2,370
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(3,637)	(1,103)
Amounts received specifically for New and Upgraded Assets	1,430	425
Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i>	-	-
	(2,207)	(678)
Net Lending / (Borrowing) for Financial Year	2,235	1,614

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 17 – SUPERANNUATION

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2019-20; 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 2019-20) of "superannuation" salary.

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

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

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

Contributions to Other Superannuation Schemes

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

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 18 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

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

1. LAND UNDER ROADS

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

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 19 - RELATED PARTY DISCLOSURES

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:

	2021	2020
	\$	\$
Salaries, allowances & other short term benefits	841,552	953,068
TOTAL	841,552	953,068

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

	2021	2020
	\$	\$
Planning and building applications fees	-	3,905
TOTAL	-	3,905

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

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 \$35,000 during the year.

One Key management personnel has three 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 paid Council \$276 for the purchase of pavers and sign as part of an expression of interest process and took no part in the process.

One Key Management Personnel was paid \$310,000 for the purchase of land. In Accordance with the Local Government Act 1999, this person declared an interest in matters relating to the Land purchase and took no part in the process.

One Key Management Personnel is member of the Tatiara Water Allocation Committee. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to Tatiara Water Allocation Committee.

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 Drought Funding of \$60,000

One Key Management Personnel is the secretary of Keith RSL Sub-Branch. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to Bordertown RSL Sub-Branch.

One Key Management Personnel is a board member of the Mundulla Bowling Club. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to Mundulla Bowling Club.

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 19 - RELATED PARTY DISCLOSURES Cont.

One Key Management Personnel is a board member of the Mundulla on the move. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to Mundulla on the move.

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Simon Smith CA, FCPA
David Sullivan CA, CPA
Jason Seidel CA
Renae Nicholson CA
Tim Muhlhausler CA
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INDEPENDENT AUDITOR'S REPORT

To the members of District Council of Tatiara

Opinion

We have audited the accompanying financial report of District Council of Tatiara (the Council), which comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of District Council of Tatiara.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with the Australian Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described 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 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 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

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 that is 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 related 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 responsibility 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 an audit conducted in accordance with 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 this financial report.

As part of an audit of the financial report in accordance with 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 of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of 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.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

22 October 2021

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To the members of District Council of Tatiara

Opinion

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

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

Basis for opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2020 to 30 June 2021. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The Council's responsibility for 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, 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 apply Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

Auditor's responsibility

Our responsibility is to express an opinion on the Council's compliance with Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Council to ensure that financial transactions relating to receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with law, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2020 to 30 June 2021. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

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 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.

Limitation of use

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

22 October 2021

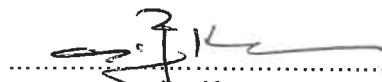
TATIARA DISTRICT COUNCIL
Annual Financial Statements
for the year ended 30 June 2021

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 2021, the Council's Auditor, Galpins, Accountants, Auditors and Business Consultants, 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: 1/10/21

David Chant CA, FCPA
Simon Smith CA, FCPA
David Sullivan CA, CPA
Jason Seidel CA
Renaë Nicholson CA
Tim Muhlhausler CA
Aaron Coonan CA
Luke Williams CA, CPA
Daniel Moon CA



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under Professional Standards Legislation

DISTRICT COUNCIL OF TATIARA

GENERAL PURPOSE FINANCIAL STATEMENTS

For the year ended 30 June 2021

Statement by Auditor

I confirm that, for the audit of the financial statements of District Council of Tatiara for the year ended 30 June 2021, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (Including Independence Standards)*, 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) Regulation 2011*.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

A handwritten signature in blue ink, appearing to read 'Tim Muhlhausler'.

Tim Muhlhausler CA, Registered Company Auditor

Partner

22 October 2021



Appendix 2

Limestone Coast Local Government Association Annual Report 2020-21



Tatiara
the good country

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LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION



ANNUAL REPORT 2020-21



WELCOME

2020/21 was a year that tested every aspect of our society as we responded to the challenge from the Covid-19 Pandemic.

The pandemic is far from over and will continue to be a challenge for the world as we adapt to a new Covid-19 world norm.

For LCLGA the Pandemic meant flexibility in everything we did and innovation and agility in our program delivery during 2020/21.

I note that in 2020/21, there were over 400 South Australian, Victorian and Federal Government announcements on Covid-19. This demonstrates how rapidly our operating environment was changing and as a cross border community keeping track of these changes has been incredibly challenging.

Despite this challenge, LCLGA has successfully delivered the business plan.

We would like to extend a special thank you to those agencies that have partnered with us throughout 2020/21. Without your valuable contribution, advice, time and support, many of our projects would not go ahead, especially in the dynamic environment of the last twelve months. The South Australian Tourism Commission, Office for Recreation Sport and Racing, RDA Limestone Coast, Local Government Association of South Australia, Coastal Marine Board, State Government, the Victorian Cross Border Commissioner, the University of South Australia and the Australian Federal Government and finally 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. Your assistance and support are not only valued but greatly appreciated.

On behalf of the Board, I would like to acknowledge the efforts of our dedicated staff over the past 12 months: Tony Wright, Michaela Bell, Tony Elletson, Biddie Shearing, Ali Auld, Sophie Bouchier, Mae Steele & Paul Manfrin.

The Annual Report includes an overview of the LCLGA's performance and what has been achieved in 2020/21.

I commend this years' Report to you and would like to acknowledge the continued support of the constituent council Mayors, elected members, Chief Executive Officers and Council staff.

Mayor Erika Vickery (OAM)

President LCLGA



INTRODUCTION

This document is the Annual Report of the Limestone Coast Local Government Association (LCLGA) Inc. for the period 1st July 2020 to 30th June 2021. It has been prepared pursuant to the Local Government Act 1999 as a report to our Constituent Councils on the work and operations of the Association for the preceding financial year.

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

Our Association

LCLGA was established as a regional body on 6th October 1885. We are a regional subsidiary representing our Constituent Councils in the Limestone Coast and is established under Section 43 of the Local Government Act 1999.

The Association is owned by 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 to assist in the achievement of their aims and objectives.
- 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.

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 Members 2020-21

COUNCIL	DELEGATE	DEPUTY BOARD MEMBER/S
City of Mount Gambier	Mayor Lynette Martin (OAM)	Deputy Mayor Sonia Meziniec
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 2020-2021. Meetings are hosted by Constituent Councils on a rotational basis.

Office Bearers 2020-2021

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 2021, 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 and Major Richard Sage served as LCLGA Vice President from 2015 to February 2021.

During 2020-2021, the Executive Officer role was filled by Tony Wright.

Dean Newbery and Partners are the appointed Auditor.

During 2020-2021, LCLGA engaged the following staff to deliver regional programs:

STAFF MEMBER	ROLE
Tony Wright	Executive Officer
Michaela Bell	Program and Policy Coordinator
Tony Elletson	STARCLUB Field Officer - Limestone Coast Regional Sporting Academy Coordinator
Biddie Shearing	Destination Development Manager
Ali Auld	Leadership Program
Sophie Bouchier	Substance Misuse Limestone Coast
Mae Steele (Until April 2021)	Executive Support Officer
Paul Manfrin (commenced June 28, 2021)	Corporate Services Officer

LCLGA WORKING PARTIES & COMMITTEES

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).

	LC LGA REPRESENTATIVE
LGA Board	Mayor Erika Vickery
SAROC	Mayor Erika Vickery Mayor Richard Sage

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 programs or fulfil areas of operational responsibility, LCLGA convenes a number of committees and working groups. LCLGA acknowledges the work of all who have contributed to the following committees and working groups throughout 2020-2021. *(The current appointments are listed, as of February 8, 2021)*

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)	
Limestone Coast Economic Development Reference Group	Mr Adrian Schutz	District Council of Grant
	Mr Robert Noir	Robe District Council
	Cr Bob Bates (Proxy)	
	Mr Tony Wright	LCLGA
	Mrs Michaela Bell	
	Mr Trevor Smart	Naracoorte Lucindale Council
	Mayor Erika Vickery	
	Mayor Richard Sage	District Council of Grant
	CEO or delegated staff member (Proxy)	
	Ms Emma Clay	Wattle Range Council
	Mr Roger Balbolka	
	Cr Frank Morello	City of Mount Gambier
	CEO or delegated staff member	
	Mr James Holyman	District Council of Robe
	Ms Nat Traeger	Kingston District Council
	Mayor Graham Excell	Tatiara District Council
	Ms Anne Champness	
	Mr Tony Wright	LCLGA
	Mrs Michaela Bell	
	Mrs Biddie Shearing	

LCLGA WORKING PARTIES & COMMITTEES

COMMITTEE / WORKING PARTY	REPRESENTATIVE	COUNCIL
LCLGA Regional Waste Management Steering Committee	Mr Peter Halton (Chair) Ms Lauren Oxlade (Proxy)	Wattle Range Council
	Mr Dave Worthley	Kingston District Council
	Cr Paul Jenner CEO or delegated staff member	City of Mount Gambier
	Mr Leith McEvoy Mr Aaron Price	District Council of Grant
	Mr Robert Moir	Robe District Council
	Mr Aaron Hillier	Tatiara District Council
	Mr Tony Wright Mrs Michaela Bell	LCLGA
Tourism Management Group	Mr Mike Ryan (Proxy)	District Council of Grant
	Ms Camille Lehmann	District Council of Robe
	Ms Jayne Miller	Naracoorte Lucindale Council
	Ms Nat Traeger	Kingston District Council
	Ms Emma Clay Mr Roger Balbolka	Wattle Range Council
	CEO or delegate	City of Mount Gambier
	Mr Kingsley Green Ms Anne Champness	Tatiara District Council
	Mr Tony Wright Mrs Biddie Shearing	LCLGA
Regional Sport and Rec Advisory Group	Vacant - to be filled before next meeting	District Council of Grant
	Ms Heather Schinkel	Kingston District Council
	Mrs Jayne Miller	Naracoorte Lucindale Council
	Cr David Laurie Mayor Alison Nunan (Proxy)	District Council of Robe
	Ms Naomi Fallon	Tatiara District Council
	Ms Emma Clay	Wattle Range Council
	Cr Kate Amoroso	City Mount Gambier
	Mr Tony Wright Mr Tony Elletson	LCLGA
LCLGA Audit & Risk Committee	Mayor Richard Sage	District Council of Grant
	Mayor Erika Vickery	Naracoorte Lucindale Council
	Mr James Holyman	District Council of Robe
	Mr Paul Duka	Wattle Range Council
	Mr Tony Wright	LCLGA

LCLGA WORKING PARTIES & COMMITTEES

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 have input to new and existing initiatives.

During 2020-2021, LCLGA made or continued the following appointments to other organisations.

(The current appointments are listed, as of February 8, 2021)

LCLGA APPOINTMENTS TO OUTSIDE ORGANISATIONS	CURRENT APPOINTMENTS	COUNCIL
South East Zone Emergency Management Committee (ZEMC)	Ms Barbara Cernovskis	City of Mount Gambier
	Mr Daryl Whicker	District Council of Grant
Limestone Coast Zone Emergency Centre Committee (ZEST)	Mr Tony Wright (Local Government Controller)	LCLGA
	Mr Ben Hood (Local Government Deputy Controller)	City of Mount Gambier
Green Triangle Freight Action Plan - Implementation Management Group	Ms Barbara Cernovskis	City Mount Gambier
	Mr Tony Wright	LCLGA
Limestone Coast Community Services Roundtable	Mayor Erika Vickery	Naracoorte Lucindale Council
	Cr Moira Neagle	Wattle Range Council
Regional Development Australia Limestone Coast	Mayor Erika Vickery	Naracoorte Lucindale Council
Limestone Coast Bush Fire Management Committee	Mr David Hood	Naracoorte Lucindale Council
	Mr Roger Balbolka (Deputy)	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)	Naracoorte Lucindale Council
	Mayor Richard Sage Proxy)	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

KEY RESULT AREAS

The Strategic Plan identifies three key result areas to focus and support our why of collectively building stronger communities. They are building:

1. Sustainable Communities 2. Stronger Economy 3. Member Capability

1. Building Sustainable Communities

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

Over the 2020/21 year, building sustainable communities in a rapidly changing COVID-19 environment within a local government environment was the focus.

OBJECTIVE	STRATEGY	OVERVIEW	KEY OUTCOMES
Our networks, members and stakeholders are connected and engaged	Engage with stakeholders	LGASA & SAROC	President of the LCLGA Mayor Erika Vickery and the LCLGA Executive Officer continue to attend SAROC meetings and have input into the many regional issues that are elevated to the LGASA Board for consideration.
		Regional Executive Officers	The Regional Executive Officers meet throughout the year to share information, coordinate regional activities and to support SAROC and LGASA.
		Green Triangle Freight Strategy	The GTFS is a reference group for the Vic and SA State Governments on the key freight issues that face the green triangle area. We are one of several stakeholders in this reference group.
		Local Members	As the peak Local Government body in the region, LCLGA continues to work closely with our local Members of Parliament, Federal Member for Barker Mr Tony Pasin, Member for Mount Gambier Mr Troy Bell, and Member for Mackillop Mr Nick McBride, and commends the work they do on behalf of our region. In addition to maintaining these close working relationships, we also maintain close contact with both the State and Federal Government and regularly meets with Ministers and senior agency staff on issues relevant to the Region.
		Key Stakeholders (SA Gov & Industry)	LCLGA continued to work with our key stakeholders on issues relevant to our members. Of note, due to the pandemic was an increased engagement with the Victorian Cross Border Commissioner with the Victorian State Government and Councils.
		Create a social media presence to share stories	The formation of the Limestone Coast Tourism Industry Network was invaluable in sharing information with one of the most impacted sectors from Covid-19 during 2020/21.

KEY RESULT AREAS

OBJECTIVE	STRATEGY	OVERVIEW	KEY OUTCOMES
The governance, effective management and capabilities of sporting clubs continues to improve	Star Club Program	Deliver the program to over 300 clubs in the Limestone Coast	The Star Club 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.
Incubator project outcomes are successful	Deliver incubator projects (Sports Academy, Leadership & SMLC)	<p>An incubator project is essentially an experiment to see if there is value in a project.</p> <p>The intent with incubator projects is they have a limited duration before transitioning to a more sustainable delivery model.</p>	<p>The LCLGA sponsors the delivery of the South Australian Coastal Councils Alliance</p> <p>The LCLGA continues to support the Substance Misuse Limestone Coast (SMLC) project, Sports Academy & LC Leadership Program. (Separate reports included)</p>
Regional Health Plan is approved	Develop a Regional Health Plan.	<p>Working with six of our members, we developed a new Regional Health Plan for the Limestone Coast (LCLGA & SA Health).</p> <p>This followed extensive consultation with the community and stakeholders.</p>	At the LCLGA General Meeting, 9 th April 2021, the Board adopted the 2021-2026 Limestone Coast Regional Public Health & Wellbeing Plan.
Our members and stakeholders are supported to access stimulus packages	Access funding for our region & members	We work with partners to develop proposals to access funding, particularly in Sports and Destination areas.	A funding & grant database was developed detailing available state, federal & local funding opportunities.
			Throughout the year our staff continually monitor the grants environment to assess opportunities as they arrive. In this past year we have been able to attract additional funding via ad-hoc grant programs and supported many businesses and sporting organisations in their endeavours to develop funding applications and seek grant funding.

KEY RESULT AREAS

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).

OBJECTIVE	STRATEGY	OVERVIEW	KEY OUTCOMES
The Limestone Coast economy recovery plan is delivered	Implement and develop the Economic Growth Strategy (Covid 19)	A Recovery & Rebuilding Action Plan was created as a response to support our region during the initial impact from Covid-19	The Recovery & Rebuilding Action Plan outlined 34 actions under 5 key themes of Economic Sustainability, Advocacy & Leadership, Communication, Events and Planning.
		We continued to support the sharing of information under the economic growth strategy. The strategy will need to be reviewed as we progress into a more certain covid-19 environment.	We convened the Limestone Coast Economic Development Group and maintain the Limestone Coast Regional Growth Strategy. The LCLGA partners with RDA Limestone Coast as opportunities arise to assist economic development projects for the Region.
Destination marketing strategy is approved, and implementation commences	Destination Marketing Strategy	Develop a new Destination strategy. The plan was developed as Covid-19 emerged which means the final plan includes the impact of the pandemic in its strategies.	The new strategy was endorsed, ready to begin implementation in 2021/22. However, due to the pandemic, an interim plan was developed to support the Tourism industry,
Regional Roads Strategy is updated and approved	Review and update the Regional Transport Strategy and database	The Regional Transport Strategy and Database are critical to support regional priorities for grant funding for significant roads.	We completed the review and update of the Regional Routes, Road Action Plan and Regional Roads Database, with the support of HDS Australia. There has been an increase in the overall cost to implement all high priority upgrades from 19.8 million to 27.3 million.

KEY RESULT AREAS

OBJECTIVE	STRATEGY	OVERVIEW	KEY OUTCOMES
A preferred regional waste solution is identified		<p>Several studies have assessed the opportunity to develop an economically feasible regional Materials Recycling Facility in the Limestone Coast.</p> <p>All of them indicate it is only sustainable if the volumes of waste include waste from Western Victoria to achieve economies of scale.</p>	<p>The LCLGA Regional Waste Management Steering Committee was successful in securing funding from the LGASA research fund to undertake a study in partnership with the University of SA into the risks and feasibility of a regional MRF.</p> <p>The analysis shows that a low tech MRF is financially viable with the optimal solution providing a positive net present value of \$11.8m, assuming a capital cost of \$5.4m over 15 years of operations.</p> <p>The optimal option assumes the plant has access to waste volumes from the Limestone Coast and West Wimmera and Glenelg Council regions.</p> <p>An independent study by the Barwon South West Waste and Resource Recycling Group concluded that the most efficient resource recovery strategy for Western Victoria was for MRF to be developed in Geelong, Ballarat and Mount Gambier.</p> <p>The Board has provided resources in the 2021/22 budget to test the governance and risk allocation of a regional MRF.</p>
Collaboration opportunities on cross border projects are agreed	Cross Border Partnerships	Whilst significantly impacted by Covid-19 we have continued to work to develop cross border projects and partnership	<p>Joint projects and agreements have been developed in Tourism with cross border Councils.</p> <p>Cross border engagement between Sports Academies progressed to cross border competition (when travel permitted).</p> <p>Very frequent (almost weekly) engagement with the Victorian Cross Border Commissioner.</p> <p>Engagement on cross border waste opportunities and emergency management (including trials).</p>
Joint Planning Board is approved by the Minister and established	Establish the Joint Planning Board (JPB)	<p>Under the PDI Act a region can establish a JPB with agreement from the Minister.</p> <p>Where there is no JPB the State Government develops the Regional Plan.</p>	<p>Discussions with State Government and other regional Councils have highlighted a number of challenges to establishing a limited tenure (10 years) JPB.</p> <p>These issues and understanding the value proposition of forming a JPB are continuing to be worked through with our members and the State Government.</p>

KEY RESULT AREAS

OBJECTIVE	STRATEGY	OVERVIEW	KEY OUTCOMES
	RDALC Deliverables	The RDALC and LCLGA are important organisations for the Limestone Coast, and we work together to create opportunities for our community.	<p>The RDALC receive \$90k in funding from our members for the provision of Small Business Support services which they report on to Councils and to the LCLGA Board.</p> <p>These reports are included in our Board agendas.</p>
	Red Meat Cluster	The Red Meat industry is an important sector of the Limestone Coast Economy. We provide administrative support to help this group meet.	The LCLGA continues to provide support to the Red Meat Cluster by organising meetings on behalf of the Group.

KEY RESULT AREAS

3. Building Member Capability

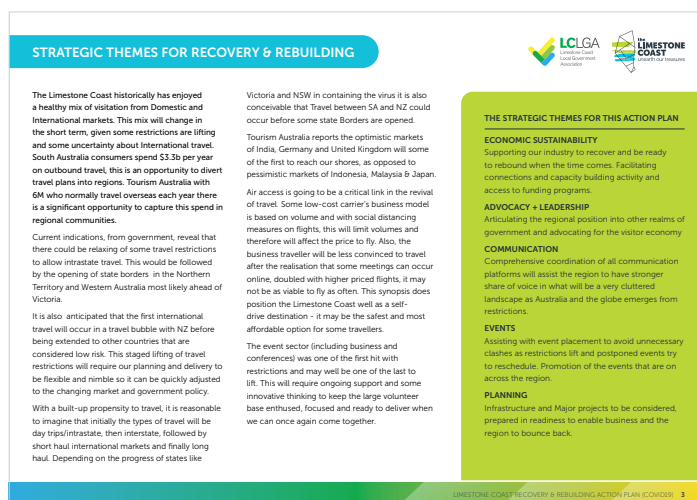
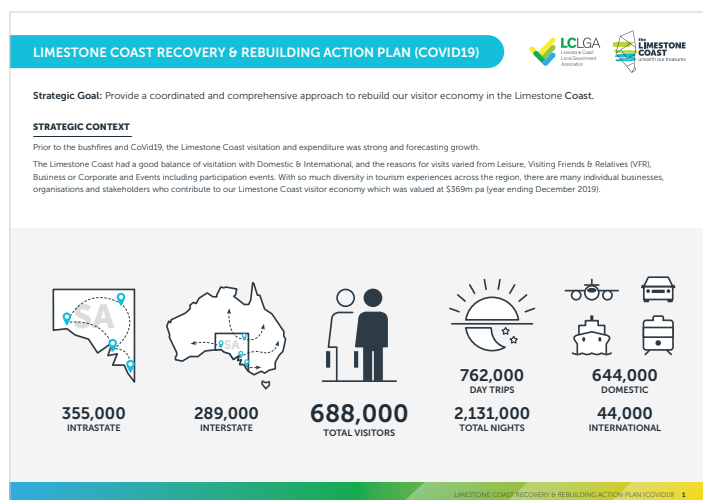
Building our capability focuses on increasing the availability and access to resources, reducing costs, improving performance, developing new skills and knowledge, leveraging our member's abilities for collective benefits; and developing and growing our employee's capabilities across our region.

OBJECTIVE	STRATEGY	OVERVIEW	KEY OUTCOMES
Priority skills and resource sharing and funding arrangements (including grants) commenced and Shared procurement delivers improved value	Coordinate and implement models for shared and hard to source resources	Working together to sustain our local contact with our community whilst also leveraging economies of scale for our region is the balance sought under resource sharing.	<p>Whilst there is still more to be done to share our resources the following shared services were in place:</p> <ul style="list-style-type: none"> › Developing the Regional Health & Wellbeing Plan. › Regional Roads Strategy › Joint Grant for Coastal Projects (auspiced by Wattle Range) › Regional Heritage Advisory Services › Joint activities in Destination marketing (including attending Camping Expo's) <p>Contract databases for waste have been developed to enable an assessment of opportunities as contracts expire.</p> <p>A review of a shared procurement on road sealing showed little gain due to requirements for local contractors and differing specifications.</p>
Elected members knowledge and engagement with each other is improved, and Members collaborate effectively through LCLGA forums, committees and working groups	Member's communications and dashboards; and member meetings and forums.	<p>A key part of the LCLGA value proposition is keeping our members informed and connected. This was even more pronounced in 2020/21 due to the pandemic.</p> <p>Our working groups are the engine room for the delivery of outcomes in our program areas</p>	<p>Engagement with members has continued, with a new initiative of weekly CEO and Mayor meetings which provided significant value in keeping our members connected during Covid-19.</p> <p>The dashboard is due for completion in December 2021.</p> <p>Our working groups in health, roads and waste continue to meet to implement their work plans and strategies.</p>
Our members are prepared for the impacts (if any) from the SA Productivity Commission review into local government	<p>We are keeping in contact with the required changes from the review.</p> <p>Provide analysis, advice & advocacy positions</p>	We are keeping engaged and aware of issues that impact our members, including developing submissions and position papers.	This continues to be a watching brief and, in particular, the impact from moving to economic, regulatory review of rates.

Destination Development Program

The Limestone Coast Local Government Association (LCLGA) reshaped the regional tourism program into a broader Destination Development program to bring together regional branding and activities to grow the visitor economy and regional prosperity.

To assist in the delivery of this program, the LCLGA members increased their investment in the program to leverage our strategic partnership with the South Australian Tourism Commission (SATC) to securing additional funds. These funds were important as they helped deliver the Limestone Coast Recovery & Rebuilding Action Plan in response to the impact of Covid to support our regions tourism sector.



The Recovery & Rebuilding Action Plan outlined 34 actions under 5 key themes of Economic Sustainability, Advocacy & Leadership, Communication, Events and Planning.

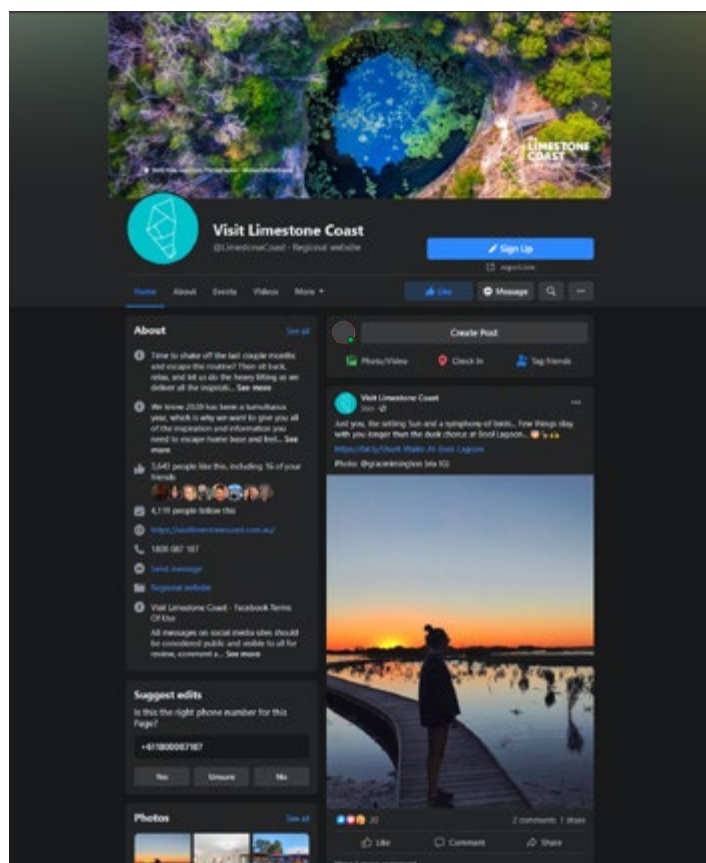
One of the critical actions was supporting the tourism industry to recover, be ready to rebound from Covid-19 restrictions and improve access to funding programs.

We also established a Closed Facebook Group called Limestone Coast Tourism Industry Network as a 2-way communication platform, with 432 businesses engaged as of 30th June 2021.

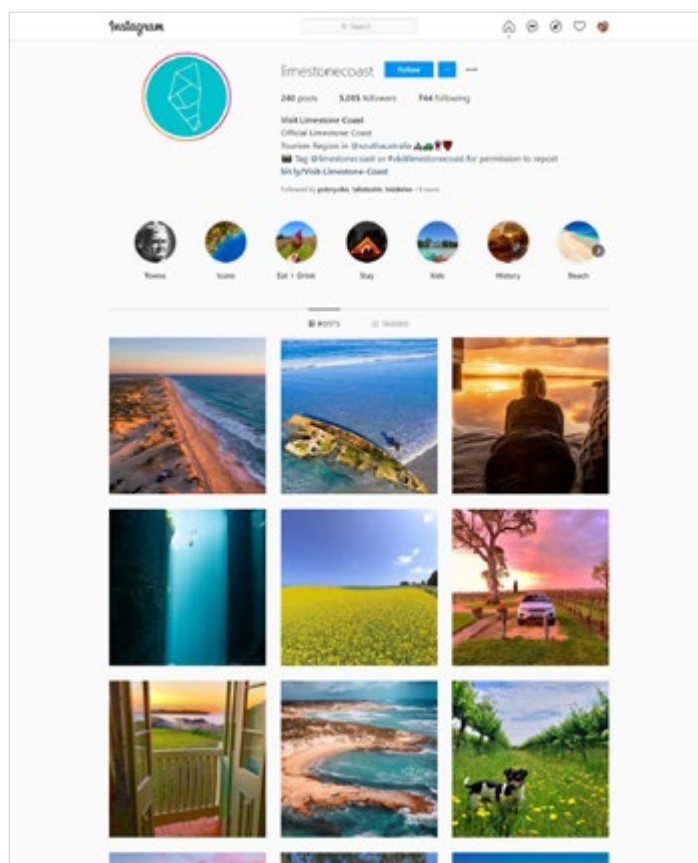
The Recovery & Rebuilding Action Plan was a bridging plan while the region developed a Destination Development Strategy. The new strategy was endorsed, ready to begin implementation in the FY 2021/22. However, due to the depth of the pandemic some actions were accelerated into 2020/21. These actions included improving our digital presence and storytelling.

DESTINATION DEVELOPMENT PROGRAM

Digital Storytelling commenced October 2020 with the establishment and optimization of our social media platforms on Facebook & Instagram, plus officially registered the hashtag #visitlimestonecoast which is now universally used. See below table for our online community growth + engagement, noting the Industry Standard for engagement for Instagram 4.35% and Facebook 0.45%



www.facebook.com/LimestoneCoast

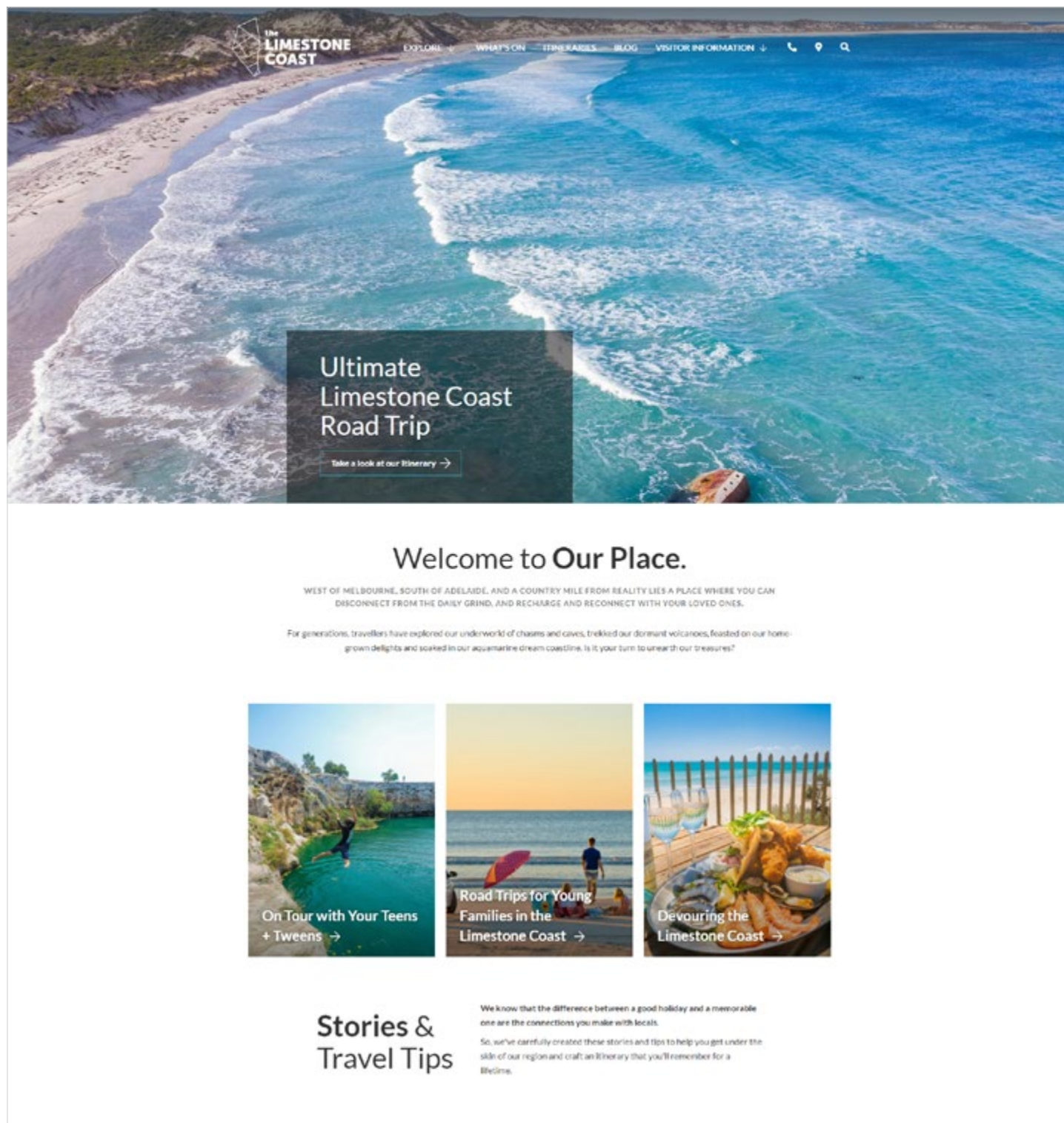


www.instagram.com/limestonecoast

	Instagram Reach	Instagram Engagement	Facebook Reach	Facebook Engagement	TOTAL Reach	Total Community
Nov 2020	36,145	16.92%	57,732	45%	93,877	2,665
Dec 2020	37,867	47.2%	57,902	17%	95,769	3,465
Jan 2021	40,889	25.16%	71,875	19%	112,764	4,230
Feb 2021	71,381	7.30%	103,705	4.29%	175,086	5,791
Mar 2021	80,365	7.40%	39,006	6.55%	119,371	6,433
Apr 2021	69,849	7.66%	100,700	6.85%	170,549	7,212
May 2021	79,240	8.92%	76,097	6.94%	155,337	7,739
Jun 2021	79,646	6.29%	48,060	5.3%	127,706	8,196
YTD TOTAL	495,382		555,077		1,050,057	8,196

DESTINATION DEVELOPMENT PROGRAM

The centrepiece to our digital infrastructure www.visitlimestonecoast.com.au was designed and built with a soft launch in June 2021. This included blogs, itineraries, and for the first time, the ability for consumers to 'sign-up' to our monthly e-newsletter - set to commence September 2021.



www.visitlimestonecoast.com.au

DESTINATION DEVELOPMENT PROGRAM

With the uplift in domestic tourism, specifically self-drive, the Limestone Coast welcomed an official Regional Visitors Guide for the first time since 2016 with 55,000 copies produced. This has been placed in over 100 Adelaide Metropolitan Hotels and car hire locations.

The Guide was a useful resource when the region attended the Adelaide Caravan & Camping Show in February 2021 to engage with potential visitors to visit. This presence was well supported by the Limestone Coast councils by providing members from their visitor servicing teams to help on the site. Attendance at the event was higher than previous years with 31,244 people.

The Limestone Coast continued to work with the Adelaide Convention Bureau to attract and secure business events to the region. We participated in a trade event called Connect SAFE which saw a higher level of enquiry due to our regional location and proximity to both Adelaide & Melbourne, along with our open spaces and natural attractions.

limestonecoastvisitorguide.partica.online/limestone-coast-visitor-guide/limestone-coast-vg-2021/flipbook/FC/



As part of our strategic partnership with the SATC, the Destination Development Manager supported 8 applications in the Regional Events Fund. All 8 events received a level of funding to contribute towards their marketing efforts that could lead to increased visitation and expenditure in the region. This is the highest number of events that have been funded through this program since its inception.

While the international borders are closed, the region remained in contact with offshore agents (Wholesalers & Inbound Tour Operators) in a virtual capacity. This deliberate approach has positioned the region strongly for when the borders re-open. We also participated in virtual and face to face training for domestic travel agents. Events were facilitated by SATC or Tourism Australia (or both) including –

- South Korea Agents – 166 agents
- Australia Marketplace China, United Kingdom, Europe, North America – total of 160 appointments
- Australia Tourism Exchange Live & Online – 211 appointments
- Ocean to Outback – German Speaking Agents – 24 appointments
- SATC Trade Webinars – 82 agents
- Destination Australia – international market briefings.

DESTINATION DEVELOPMENT PROGRAM

The Limestone Coast continues to be a financial member of the Australian Tourism Export Council (ATEC) which enables the region to be viewed credibly when being represented internationally and domestically in the trade distribution system. The region also holds a position on the South Australian Branch Committee of ATEC, the Destination Development Manager, remains Chairperson which involves contributing to the national voice concerning inbound business and its sustainability.

Through this Association, the Limestone Coast participated in exclusive ATEC trade events that bring together the Inbound Tour Operators (ITO's), arguably the heart of the tourism supply chain and destinations and tourism operators. Events attended included -

- › South Australia B2B Event – 27 appointments
- › Virtual Australia Meeting Place – 26 appointments



The SATC's Tourism Industry Development Fund was embraced by Limestone Coast businesses, with over 60 businesses considering a submission with a known total investment in the pipeline of \$145m. While this created important stimulus for the region it also provided further opportunity for the destination development manager to engage and support industry. As 30th June 2021 the region has 8 successful applicants with an injection of \$744,865 into our economy.

The Destination Development Manager assisted with the acquittal for the \$450k Mixed Dozen Project which collaborated with 12 Funding Partners with a range of key outcomes and achievements included, but not limited to:

- › Itinerary planning website developed and launched www.limestonecoast.org.au
- › 6 new wine tourism itineraries.
- › 10 Experience Development Mentoring Program participants.
- › A wide range of Marketing collateral produced – print and digital.
- › Industry Toolkit developed and shared with stakeholders – 7 Fact Sheets on Wine Tourism Experience Development.
- › Overall NPS score improvement of 12 points from 63 to 75 over the project.
- › Increase in ATDW Listings by 9.6% for the Limestone Coast Region from October 2018 to April 2020.
- › Increase in Wine Tourism Experiences in the region from below 5 to over 65,

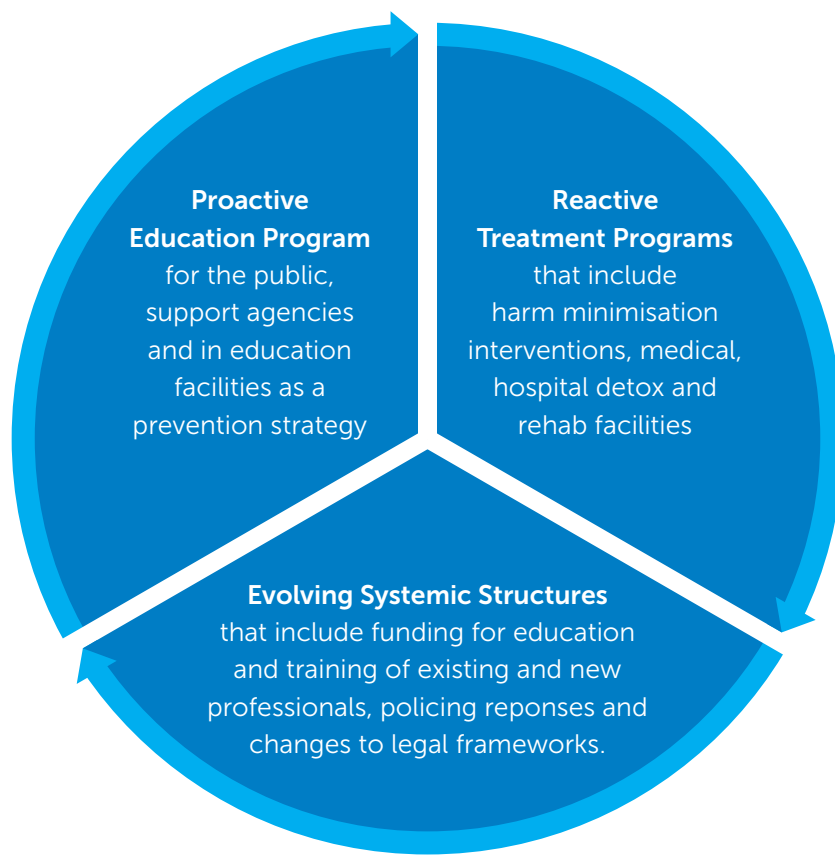
The pandemic and various internal domestic border closures have heightened the Limestone Coasts importance of cross-border collaboration. The LCLGA has broadened its cross-border formality with a Memorandum of Understanding in place with the Glenelg Shire Council in addition to the existing MoU with Wimmera Mallee Tourism. Extensive communication continues with Great Ocean Road Tourism & Southern Grampians Shire to complete the cross-border framework.

SUBSTANCE MISUSE LIMESTONE COAST

The work of SMLC is focused on research and evidence.

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 have focused on our objectives which match key elements of the Victorian Ice Action Plan and National and State Alcohol and Other Drug Strategies.

With 3-years funding from the Federal Department of Health, SMLC is progressing elements of these stages which are included in our objectives.



Objective: Supporting Limestone Coast schools embed evidence based AOD education into curriculum.

1. Climate Schools

Multiple school visits to 13 secondary schools in the Limestone Coast including non-government schools to promote Climate Schools as current best practice for secondary school Alcohol and other drug (AOD) education was undertaken during the onset of the COVID-19 pandemic. Climate Schools is a sustainable, evidence based, on-line learning program, with research showing delayed uptake for alcohol and cannabis making it suitable for all secondary students from years 7-10.

SMLC negotiated with the Matilda Centre for Research in Mental Health and Substance Use, University of Sydney, to reduce the cost of Climate Schools from \$900 to \$250 per annum to make the program accessible and potentially more appealing for smaller Limestone Coast Schools. In recognition of homeschooling during the Covid-19 Pandemic, Climate Schools is free for all secondary schools. This was widely promoted to all schools as the program is also suitable for teachers to manage via distance and at-home learning.

Eight secondary schools are registered to access Climate Schools, and the Mount Gambier Community Library has a current registration to enable Agencies who house, and case manage young people who are not attending schools, access to the program.

Approximately 426 Limestone Coast students have accessed Climate Schools.

SUBSTANCE MISUSE LIMESTONE COAST

Substance use and mental health issues are the leading cause of burden of disease for young people, causing incredible morbidity, behavioural problems, mental illness, loss of income to self and global economy. Mental illness and substance use disorders begin in adolescence & early adulthood 15-24 years and the delays to seek treatment is incredibly long with the median delay to seek treatment being 18 years for alcohol treatment (Gore et.al. 2011).

Climate Schools aims to change and strengthen the school climate around AOD education, and the modules provide curriculum-consistent health education courses proved to reduce harm and improve student well-being.

www.climateschools.com.au



2. Planet Youth

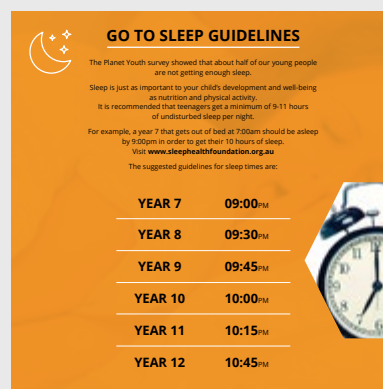
The Australian Planet Youth trial in the Limestone Coast:

Aligned with SMLC's proactive stance on school education, the Alcohol and Drug Foundation (ADF) asked SMLC to coordinate the Planet Youth trial in the Limestone Coast starting with two Councils and four secondary schools. In 2019, the Limestone Coast became one of 5 Australian sites asked to be part of the Planet Youth trial. Planet Youth is an international evidence-based model to reduce risk factors and increase protective factors to reduce the incidence of AOD use in young people.



Data about local AOD use was collected during the Planet Youth school survey and used to promote Climate Schools as best practice for evidence based AOD school education.

SMLC has successfully advocated that every Government secondary school (12), in the Limestone Coast be included in the second round of the Planet Youth school survey and data collection in 2021.



Examples of Parent Guidelines inclusions.



Objective: To Build community awareness of addiction issues / Website / LinkedIn.

1. Agency Survey

The pandemic has significantly changed the landscape for access and service provision in the AOD and all other sectors with SMLC recognising the need for region specific evidence to inform future actions.

With input from the Limestone Coast Drug Action Team, SMLC designed a survey that was sent to government, non-government and private agencies across the Limestone Coast region gave us targeted insight to gain an informed understanding of where the current issues lie and what the future needs are for our community. SMLC is using the information from the 26 responding agencies to ensure drug and alcohol related issues in the region are accurately represented and is informing SMLC's planning for education, prevention, and harm reduction strategies.



SUBSTANCE MISUSE LIMESTONE COAST

The Impact of COVID-19 survey final report has been disseminated to all agencies in Limestone Coast Network meetings, LCLGA President Erika Vickery and Executive Officer Tony Wright, and a media release with the key findings was sent to all major media outlets.

Community education and awareness

Covid-19 limited SMLC's ability for community education forums and we adapted our strategies to educate and inform. SMLC has focussed on the rise of alcohol use at home during the pandemic. With more people working from home and reduced social gatherings, the "Time for Change" campaign focussed on how small increases in alcohol use at home can quickly become a new habit.

SMLC digital platforms for education and awareness

The importance of online resources was underscored during the pandemic and SMLC created a website to increase community awareness and provide information on alcohol and other drug issues.

The SMLC website www.smlc.org.au includes:

- › Services page Links to Limestone Coast & National services.
- › About Us Detailed information on Staff and Advisory Board.
- › Program page Highlights current programs SMLC is coordinating.
- › Campaign page Highlights community education, past and current.
- › Media page All media releases since 2019.

SMLC's LinkedIn page is at the following link:

www.linkedin.com/company/substance-misuse-limestone-coast/

Objective: Establish Community Partnerships

SMLC is a member of and regularly meets with the following National, State and Local networks:

- | | |
|--|--|
| › Alcohol and Drug Foundation - Community Advisory Council (Chair) | › Aboriginal Community Connect – Advisory Reference Group |
| › Millicent Social Issues Team | › Planet Youth South Australia |
| › Naracoorte Community Services Round Table | › South Australia Network of Drug & Alcohol Services |
| › Limestone Coast Family Violence Action Group | › Australian Professional Society on Alcohol and other Drugs |
| › Limestone Coast Community Services Round Table | › Mount Gambier Suicide Prevention Network |
| › Limestone Coast Drug Action Team | |

SMLC has positioned itself as an advocacy and point of focus for AOD issues across the region providing a strategic longer term evidence based perspective to action. We have a growing national and international presence and will continue to advocate for the region at regional, state and national forums.

Additionally, the Alcohol & Drug Foundation have highlighted SMLC's Project Officer, Sophie Bouchier in their story for International Women's Day, which they featured on their Website and LinkedIn posts;

community.adf.org.au/run-activities/stories/celebrate-women-ldat/

SUBSTANCE MISUSE LIMESTONE COAST

Objective: To establish a Board representing diverse community interests to build and champion the development of substance misuse infrastructure and a community-based collaborative model.

SMLC has become an Incorporated body with Charitable Status pending. SMLC has seven Advisory Board members, all experienced and professional people with a range of skills encompassing health, law, medicine, social work, financial management and governance. The Board has been instrumental in developing SMLC's Strategic Plan for 2021 and beyond, with an ongoing vision to reduce the impact and harm of alcohol and other drug use in the Limestone Coast.



STARCLUB PROGRAM

StarClub Program

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

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.

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.

Planning

Long term maintenance of facilities, Strategic Planning, job descriptions, Codes of Conduct, Good Sports Program and Play by the Rules program.

The Starclub Field Officer is guided by the Regional Sport and Recreation Advisory Group, established with membership from all Constituent Councils. This Group provides direction and feedback for the Starclub Field Officer as well as determining issues for clubs and associations that can be dealt with on a regional level.

LIMESTONE COAST REGIONAL SPORTING ACADEMY

Limestone Coast Regional Sporting Academy



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.

In June 2020 the LCLGA were successful in meeting certain requirements from the ORSR and obtained another \$70,000 to run the program for another 12 months. Once again the LCLGA partnered with the ORSR and the fourth year of the LCRSA was launched in October 2020. We were pleased to welcome back Hockey SA, Tennis SA, SASI Cycling and Athletics SA as official partners of the Academy, and were able to offer skill-based sessions for athletes in these sports and coaching development for local coaches as well. We were also excited to welcome two new sports to the program, Swimming and Basketball thanks to new partnerships formed with Swimming SA and the Mount Gambier Pioneers. We also continued to offer a Lonestar program for athletes from any sporting background.

We inducted 91 athletes into the Academy for the 2020/21 iteration. This was a rise of 19 from 2019/20

These athletes are provided with a 12-month Gym membership, a 12-month Elite Athlete Strength and Conditioning Program (2 sessions a week at the gym and an at home program), Coaching, Educational Sessions (Sports Psychology, Media Training, Coping with Pressure, Sporting Routines and Sports Nutrition), and High level testing at the University of SA's High Performance Centre in Adelaide. We are also able to live stream our Education sessions to athletes across the region who are unable to attend due to travel.

The program has given the athletes the chance to understand the training and preparation requirements to become an elite athlete, as well as improve their performances at school as well as on the field or track.

We also continued our partnership with Uni SA, who provide us with the venue for our Education sessions and Testing. The LCRSA is extremely pleased to also be supported by the M & G Hotel Group, who have provided us with 30 nights of free accommodation for athletes and families, as well as a reduced rate for athletes and families on an ongoing basis. We also welcomed the Commodore on the Park as a partner this year. The Commodore on the Park provide our visiting coaches and Educators with accommodation when they visit the region.



LIMESTONE COAST REGIONAL SPORTING ACADEMY



The LCRSA has four main objectives:

- To identify regional sporting talent
- To educate and develop youth in the region
- To provide pathways to State and national representation
- To develop the skills of regional coaches

Outside of these four main sporting objectives, our key goal is to help young people become leaders in our communities.

The LCRSA athletes have done the Academy and our region extremely proud, competing at State and National levels in the past year. We have had two past Academy Alumni play for Glenelg in the SANFLW League Premiership side. One of these athletes was successful in being drafted by the Adelaide Crows and will begin training with them for the 2022 season soon.

We had an athlete win the 200m race at the Stawell Gift. Also one of our cyclists finished 3rd at the State titles after taking up the sport only 12 months ago. Our swimming athletes swam 88 personal best times in one event, (State Shortcourse Championships), with only 8 swimmers in the program this is a remarkable effort and comes about thanks to the international standard of coaching we have been able to bring into the program.

There are plenty more success stories that can be seen on our Facebook page. All of our athletes have been great ambassadors for the program. We look forward to continue supporting our current and future LCRSA athletes in the coming years.



LIMESTONE COAST LEADERSHIP PROGRAM

Limestone Coast Regional Sporting Academy

In its third year, the community capacity building program aims to develop people for Boards, Council, Community Leadership, Project Development and Governance, Industry and Business Associations and Sport, Recreation and Service Clubs. To stimulate and foster a diverse range of leaders in our region to support regional opportunities and address our challenges.



The program is delivered by the Leaders Institute of SA and includes the following topics:

- > Adaptive Leadership
- > Leadership Frameworks and Tools
- > Leading Change
- > Governance and Finance
- > Presentations and Public Speaking
- > Developing Teams and Motivating Others
- > Reactive v Creative Leadership



**LEADERS
INSTITUTE**
OF SOUTH AUSTRALIA

2021 Participants

Through the program participants are placed into working groups to undertake Community Action Projects, these projects address real regional issues.

Participants benefit through the journey, learning deeply about collaborative working and gaining valuable hands-on experience in complex fields and issues, while exploring the social and economic dynamics and issues across our region.

The projects being undertaken in 2021:

- > Future land use in the Limestone Coast
- > Adopt a Grandparent or Grand Friend
- > Can community leadership support Plant Youth trail?
- > Leadership Programs - how do you measure success for our communities?

LIMESTONE COAST LEADERSHIP PROGRAM



Nick McBride, Member for MacKillop, Mayor Erika Vickery OAM together with LCLP partners Landscape Board Limestone Coasts, Kerry DeGaris and EML, General Manager Jessica Lyon took the opportunity to present to the 2021 group on Induction Day.

With the program delivered in each council area. Mayors were invited to present to the participants to share their unique or similar council areas issues, opportunities, and challenges together with their own leadership journey if desired.



LIMESTONE COAST LEADERSHIP PROGRAM

Limestone Coast Leadership Program 2021 Partners



Limestone Coast Council areas provide in-kind venue and catering support to the program.

Participants for 2021

- > 15 (10 Female and 5 Male)
- > Representatives from migrant, disability, and from five of the seven Limestone Coast council areas

Participants are expected to: attend induction session, overnight workshops, monthly full day sessions and graduation event, in addition to out of session community action project work, substantial pre reading and research and written reflections.

Participants present an overview of their CAP reports at the Graduation Event. CAP reports are made available on the Limestone Coast Leadership program page of www.lclga.sa.gov.au

Alumni of the Limestone Coast Leadership Program are actively involved within the Limestone Coast region including but not limited to:

- > Gaining positions and/or joining boards and committees
- > Leading campaigns for additional services and/or advocating for change
- > Grant application to deliver community 'governance training'
- > Advocating in disability awareness and for disability services
- > Gaining employment in Limestone Coast councils

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 2020-2021, 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). The Team farewelled Mae Steele (Executive Support Officer) and welcomed 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, Chief Executive Officer Matt Pinnegar and the many LGA SAstaff 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



LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

FINANCIAL REPORTS

30 JUNE 2021



**Limestone Coast Local Government Association
Annual Financial Statements
for the year ended 30 June 2021**

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 2021 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.



Tony Wright
EXECUTIVE OFFICER



Mayor Erika Vickery
President

Date: 15/10/2021

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
INCOME			
Local Government Council Contributions	2	647,288	721,402
Other Contributions	2	73,091	314,020
Other Income	2	164,937	113,046
Project Income	2	496,762	340,137
Unbudgeted Project Income	2	12,864	1,761
Total Income		<u>1,394,944</u>	<u>1,490,367</u>
EXPENSES			
Operating Expenses	3	175,496	229,201
Employee Costs	3	619,225	768,221
Project Expenditure	3	734,196	632,151
Unbudgeted Project Expenditure	3	12,864	1,761
Total Expenses		<u>1,541,781</u>	<u>1,631,334</u>
NET SURPLUS / (DEFICIT)			
transferred to Equity Statement		(146,837)	(140,967)
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		<u>(146,837)</u>	<u>(140,967)</u>

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 2021

	Notes	2021 \$	2020 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	771,577	938,643
Trade and Other Receivables	4	81,556	64,550
Total Assets		<u>853,133</u>	<u>1,003,193</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	5	53,935	58,448
Provisions	5	60,313	48,883
Other Liabilities	5	253,467	244,694
Total Current Liabilities		<u>367,715</u>	<u>352,025</u>
Non-current Liabilities			
Provisions	5	13,734	32,647
Total Non-current Liabilities		<u>13,734</u>	<u>32,647</u>
Total Liabilities		<u>381,449</u>	<u>384,672</u>
NET ASSETS		<u>471,684</u>	<u>618,521</u>
EQUITY			
Accumulated Surplus		471,684	618,521
TOTAL EQUITY		<u>471,684</u>	<u>618,521</u>

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 2021

		Accumulated Surplus	TOTAL EQUITY
2021	Notes	\$	\$
Balance at end of previous reporting period		<u>618,521</u>	<u>618,521</u>
Net Surplus / (Deficit) for Year		(146,837)	(146,837)
Other Comprehensive Income		<u>-</u>	<u>-</u>
Balance at end of period		471,684	471,684
2020			
Balance at end of previous reporting period		759,488	759,488
Net Surplus / (Deficit) for Year		(140,967)	(140,967)
Other Comprehensive Income		<u>-</u>	<u>-</u>
Balance at end of period		618,521	618,521

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 2021

		2021	2020
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members		647,288	721,402
Other Receipts		733,954	975,487
Payments		(1,548,308)	(1,627,401)
Net Cash provided by (or used in) Operating Activities	6	(167,066)	69,488
CASH FLOWS FROM INVESTING ACTIVITIES			
Net Cash provided by (or used in) Investing Activities		-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Net Cash provided by (or used in) Financing Activities		-	-
Net Increase (Decrease) in cash held		(167,066)	69,488
Cash & cash equivalents at beginning of period		938,643	869,155
Cash & cash equivalents at end of period	4	771,577	938,643

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 2021

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 thousand dollars (\$).

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 Association's 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 Association's 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 2021

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	0.36% (2020 0.34%)
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Weighted average settlement period	1 year (2020, 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 IIG 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 2021

	Notes	2021 \$	2020 \$
NOTE 2: INCOME			
Local Government Council Contributions			
City of Mount Gambier		181,118	217,695
District Council of Grant		80,329	86,159
Wattle Range Council		134,499	135,999
Naracoorte Lucindale Council		91,666	110,772
District Council of Robe		43,468	44,968
Tatiara District Council		75,874	83,874
Kingston District Council		40,436	41,936
Total		<u>647,288</u>	<u>721,402</u>
Other Contributions			
SA Tourism Commission		30,500	77,708
LGA SA		42,691	130,142
Other		-	106,170
Total		<u>73,091</u>	<u>314,020</u>
Other Income			
Interest		3,648	17,989
Sponsorship		64,364	37,388
Participant Contribution		87,127	10,468
Other		29,799	47,201
Total		<u>184,937</u>	<u>113,046</u>
Project Income			
Tourism		73,697	-
Leadership Program		38,276	14,614
Sports Academy		70,000	50,000
SACCA		104,806	54,530
SMLC		153,986	99,994
Star Club		56,000	56,000
Other		-	65,000
Total		<u>498,762</u>	<u>340,137</u>
Unbudgeted Project Income			
Unbudgeted Project Income		12,864	1,761
Total		<u>12,864</u>	<u>1,761</u>

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2021 \$	2020 \$
NOTE 3: Expenditure			
Operating Expenses			
Accounting and Audit Fees		16,800	11,378
Computing and IT		18,302	16,197
Rent		20,824	22,797
Insurance		11,629	9,972
Vehicles		53,750	57,899
Chairperson Allowance		13,591	13,105
Trade Shows		-	15,131
Travel, Accommodation and Meals		10,763	23,726
Other		30,917	58,997
Total		176,496	229,201
Employee Costs			
Salaries and Wages		552,613	670,560
Workcover		7,720	6,399
Superannuation		52,821	63,327
Leave Provision Movement		(7,483)	25,042
FBT		13,554	2,893
Total		619,226	768,221
Project Expenditure			
Tourism		140,342	110,926
Leadership Program		128,802	65,482
Sports Academy		131,463	87,417
SACCA		98,936	67,587
SMLC		44,776	27,361
Star Club		1,912	3,072
Other		187,968	270,306
Total		734,196	632,151
Unbudgeted Project Expense			
Unbudgeted Project Expense		12,864	1,761
Total		12,864	1,761

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2021 \$	2020 \$
NOTE 4: Assets			
Cash and Cash Equivalents			
Petty Cash		-	250
Cash at Bank		318,664	228,917
Term Deposits		453,013	709,476
Total		771,677	938,642
Trade and Other Receivables			
Trade Debtors		78,193	64,550
Prepaid Wages		3,306	-
Accrued Interest		58	-
Total		81,556	64,550
NOTE 5: Liabilities			
Trade and Other Payables			
Goods and Services		49,867	48,022
Accrued Expenses		2,747	8,831
Other		1,321	1,595
Total		53,935	58,448
Provisions - Current			
Employee Entitlements including On-Costs		60,313	48,883
Total		60,313	48,883
Provisions - Non-Current			
Employee Entitlements including On-Costs		13,734	32,647
Total		13,734	32,647
Other Liabilities			
Tourism		-	23,952
LC Regional Sport Academy		70,000	-
Limestone Coast Leadership Program		-	38,275
Substance Misuse LC		114,737	83,932
SA Coastal Councils Alliance		68,730	98,535
Total		253,467	244,694

LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

	Notes	2021 \$	2020 \$
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.

	Notes	2021 \$	2020 \$
Total cash & equivalent assets	4	<u>771,577</u>	<u>938,643</u>
Balances per Cash Flow Statement		<u>771,577</u>	<u>938,643</u>

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

Net Surplus (Deficit)	(145,837)	(140,967)
Non-cash items in Income Statement		
Net increase (decrease) in unpaid employee benefits	<u>(7,483)</u>	<u>25,042</u>
	(154,320)	(115,925)
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	<u>(17,006)</u>	44,773
Net increase (decrease) in trade & other payables	<u>(4,513)</u>	(6,599)
Net increase (decrease) in other liabilities	<u>8,773</u>	147,239
Net Cash provided by (or used in) operations	<u>(167,066)</u>	<u>69,488</u>

(c) Financing Arrangements

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

Corporate Credit Cards	12,253	15,000
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LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

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

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 1.30% (2020 1.3% and 2.3%).</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 2021

Note 7: Financial Instruments (Cont.)

Liquidity Analysis

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	78,261	-	-	78,261	78,261
Total	849,828	-	-	849,828	849,828
Financial Liabilities					
Payables	50,630	-	-	50,630	50,630
Total	50,630	-	-	50,630	50,630

2020	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	938,643	-	-	938,643	938,643
Receivables	64,550	-	-	64,550	64,550
Total	1,003,193	-	-	1,003,193	1,003,193
Financial Liabilities					
Payables	58,448	-	-	58,448	58,448
Total	58,448	-	-	58,448	58,448

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

	30 June 2021		30 June 2020	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Term Deposits	0.1%	453,013	1.3%	709,476
		<u>453,013</u>		<u>709,476</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 2021

NOTE 8: Uniform Presentation of Financial Statements

	Notes	2021 \$	2020 \$
Operating Revenues		1,394,944	1,490,367
Operating Expenses		<u>(1,541,781)</u>	<u>(1,631,334)</u>
Operating Surplus/(Deficit) before Capital Amounts		(146,837)	(140,967)
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		<u>-</u>	<u>-</u>
		-	-
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		<u>-</u>	<u>-</u>
		-	-
Net Lending / (Borrowing) for Financial Year		<u>(146,837)</u>	<u>(140,967)</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 2021

Note 9 – Contingent Liabilities and Contingent Assets

At 30 June 2021, 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 2021, 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 2021.

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:

	2021	2020
	\$	\$
Short Term employee benefits inc allowances	170,656	174,801
Post Employment Benefits	14,921	15,361

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;

\$	2021	2020
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 2021

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 then end of the financial year
	2021	2021
	\$	\$
City of Mount Gambier	174,118	7,000
District Council of Grant	80,329	-
Wattle Range Council	134,499	-
Naracoorte Lucindale Council	91,565	-
District Council of Robe	43,468	-
Tatiara District Council	75,874	-
Kingston District Council	40,435	-
TOTAL	640,288	7,000

**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 2021, 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 2021, 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 26th day of October 2021,
at 214 Melbourne Street, North Adelaide, South Australia 5006

**Limestone Coast Local Government Association
Annual Financial Statements
for the year ended 30 June 2021**

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 2021, 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.



.....
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



.....
Chief Executive Officer
Kingston District Council



.....
Chief Executive Officer
Naracoorte Lucindale Council



.....
Chief Executive Officer
District Council of Robe



.....
Chief Executive Officer
Tatlarra District Council



.....
Chief Executive Officer
Wattle Range Council

Date: 15/10/21

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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 2021, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



JIM KEOGH
PARTNER

Signed on the 26th day of October 2021,
at 214 Melbourne Street, North Adelaide, South Australia 5006



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