



Tatiara
the good country

ANNUAL REPORT 2019-20





Our Vision

Shaping a sustainable future by realising the potential of our people and region.

Our Values

- We value rigorous debate conducted by well informed Council Members.
- We facilitate socially and environmentally responsible development.
- We will display leadership and reflect community aspirations.
- We believe in transparency and accountability.
- We value respect and loyalty.

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Message from the Mayor

This year has been a year like no other. A very good start for the rural sector means a very good year for businesses, then to be hit with the Covid-19 pandemic that originated in China. A virus that has been a catastrophe for the world, the worst since the Spanish Flu in the 1900's. The interruption to lifestyle, business and sport has been horrific, costing the Government billions of dollars in support of household, wages and business.

The Tatiara District Council had to cancel face to face Council meetings and conduct them by electronic means, this has affected morale within our elected members.

Australia Day and Citizenship Ceremonies were conducted at Don Moseley Park in Keith.

Congratulations to John White on being awarded Tatiara Citizen of the Year, to Mathew Gaden for Young Citizen of the Year and the Keith Area School Well-being and Mental Health Expo was awarded the Event of the Year. The Australia Day event was very well attended.

For the first time we conducted a Citizenship Ceremony on Australia Day. We welcomed eleven new citizens of Australia with the pledge and a presentation of certificates.

Volunteer Award Dinners could not be held this year due to the pandemic, therefore we intend a ceremony and presentation to take place on 5 December 2020.

The awards will be presented as follows:

- Brooke Douglas for services to Bordertown SAAS
- Cynthia Braun for services to Keith SAAS
- Jo Nixon for services to the Bordertown Netball Club
- Sonia Smith for services to Keith swimming and Keith Netball Club

Congratulations to all recipients.

We received notification that Tatiara was included in the drought area and we would be eligible to receive \$1 million dollars to support our district, to be spent in the year 2020. This was to stimulate activity in our



district. Expressions of interest were called with 51 applications being received. We have tried to spread this across the Tatiara with a lot of sporting venues being the recipients of funding.

We also applied for A Building Better Regions Fund grant for the Bordertown Caravan Park. This funding was for drought declared areas which made the Tatiara eligible. We were successful. This will enable us to place 8 new cabins in a \$1.4 million upgrade to the Park.

In response to Covid-19, the Australian Government granted us \$648,000 Local Roads and Community Infrastructure Stimulus Funds. As a drought affected Council, we also received an additional \$566,754 Roads to Recovery funding allocation. This means a budget of approximately \$3 million extra funds to be spent in the 2020-21 capital budget.

But there has been a downside from the district riding a wave of good commodity prices and a good season for our farmers to the Covid-19 lock down.

The Mundulla Show in early March was the last major event to go ahead in the district. The Diesel and Dirt event at Keith was cancelled. The SA Masters Games to be held in the Tatiara were also cancelled. The Kowree Naracoorte Football League season was cancelled, although some sport continued to be played, mainly junior sport. A composite football league formed from six teams in the Limestone Coast also played.

With the Covid-19 virus came problems for our staff, with plans put in place for minimum contact. I congratulate our staff on the way they were able to keep our very good reputation as a well-run council. I thank our CEO and team of Directors for their work during a very trying year and thank our elected members.

MAYOR GRAHAM EXCELL



From the Chief Executive Officer

Welcome to Tatiara District Council's Annual Report for 2019-20. The report presents an overview of our operation and performance from 1 July 2019 to 30 June 2020.

It was an extraordinary year, 'unprecedented', as most public figures and media representatives put it. But while the pandemic brought great individual and organisational challenges, it also encouraged us to review the way we work and engage, and provided 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

I am pleased to advise that Council is in a sound financial position and has performed strongly during the 2019/20 financial year, reducing the budgeted operating deficit of \$888,527 to an actual deficit at 30 June 2020 of \$78,000. More detail on our financial performance is provided in the financial report, Appendix 1.



Our Infrastructure - Major Projects

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

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

In 2019/20, we spent \$1,152,217 completing 52km of unsealed road resheets. We also spent \$632,000 resealing 21.6km of sealed roads throughout the district. The table over the page provides an overview of our major projects for the last 12 months.

Parks and Gardens

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

Technical Service Major Projects		
Project Name	Project Description	Cost
Wirrega North Road	Reconstruct the shoulders and seal for 2km, which widens the current narrow road to increase traffic safety	\$167,477
Cannawigara Road	Widen shoulders and seal from Ramsay Tce to Meatworks Road in Bordertown. High traffic volume including heavy vehicle. This was a project under the Special Local Roads Programme supported by grant funding of 50%.	\$206,440
Tatiara Road	Widen shoulders and seal. This was a project under the Special Local Roads Programme supported by grant funding of 50%	\$176,388
Crecoona Tce and Victoria Parade Intersection in Bordertown	Upgrade the intersection for all traffic, including heavy vehicles. This was a project under the Special Local Roads Programme supported by grant funding of 50%	\$126,508
Unsealed Roads Resheets	Resurface and reshape 23.1 kms of unsealed roads throughout the district	\$1,152,217
Reseals	Resurface 23.1km of sealed roads throughout the district	\$632,571
Bordertown Bike Track	Sealed bike track from Ramsay Tce to Cannawigara Rd - off road to be used for pedestrians and cyclists. Supported by 50% State Government grant funding.	\$117,618
Keith Railway Yard	Beautification of the Keith Railway yard, supported by a \$50,000 grant for Open Spaces.	\$65,251

COVID-19 Response

COVID-19 meant that we had to change the way we do business. While we never closed our offices, some of our staff worked from home, we created separate teams to ensure business continuity, we took our Council meetings online using Microsoft Teams and greatly reduced the number of meetings we attended. We also encouraged residents to access customer services over the phone, email or internet when the risk posed by the novel coronavirus was at its highest. Other services, our cinemas, libraries and Walkway Gallery, had to close their doors to the public as directed by the Emergency Commissioner, while other services, like our Rhyme Time or school holiday activities tried new delivery formats.

We also worked closely with the Tatiara Business Association to identify ways to assist local businesses, and collated and shared information about changed business hours or temporary closures on our website.

2020 Masters Games

In November 2018, Council was advised that we were awarded the right to host the 2020 South Australian Masters Games. The SA Masters Games have been held annually since 1996, in various regions throughout South Australia, and the 2020 event in the Tatiara was to be the 25th consecutive games held.

Preparation for the games started in early 2019 with the establishment of our organising committee and engagement with sponsors and sporting groups. We were able to enlist 23 sports and sponsorship worth \$64,882, including in-kind from 51

businesses, but unfortunately, in March 2020, COVID-19 forced Council to cancel the event. We refunded all sponsorships and participant fees and negotiated with Sports SA to host the Games in 2022.

In lieu of the 'real Games', we hosted a virtual competition on social media which resulted in some amazing video and photography entries, including a competitor all the way from the UK.



Funding

In 2019/20 we received an unprecedented number of grants, large and small. In response to the announcement of our eligibility for \$1m funding from the Australian Government's Drought Communities Programme, in late 2019 we called for expressions of interest from community groups for projects that would help build our community's resilience. Council considered 51 projects totalling approximately \$4m, with a total of 15 projects worth \$1,249,593 selected and approved by the Government. Community groups will contribute \$184,774 to projects, with the remainder funded by Council.

Council also received an additional Roads to Recovery allocation, totalling \$566,754, \$700,000 for the development of the Bordertown Caravan Park, total project cost \$1.4m, and \$648,849 Local Roads and Community Infrastructure stimulus funds. Due to the timing of the funding, the delivery of these projects will occur in large part during the 2020/21 financial year.

Bordertown Caravan Park

In March 2020, Council took over the management and operation of the Bordertown Caravan Park. A substantial amount of work has been undertaken in the first few months of operation to address a maintenance backlog on grounds, amenities and cabin accommodation. Though COVID-19 has reduced travel through the district significantly, our cabins have nevertheless been booked throughout by essential travellers.

Housing Shortage

For many years, the district has experienced a significant housing shortage. In March 2020, Council resolved to seek expressions of interest for the development of residential land owned by Council. Council also pursued the revocation of the community land classification of a large parcel of land at Bennett St, Keith.

While the revocation of community land process would only be finalised in 2020/21, Council partnered with Unity Housing and the South Australian Government on the construction of two affordable four-bedroom homes in Seventh Street, Bordertown, with works expected to commence in the 2021.

Walkway Gallery

The Walkway Gallery presented five exhibitions and welcomed 18,670 people through the door.

The gallery continues to support art and artists with 142 artists shown at the Walkway Gallery. Providing a program of engaging, informative and enjoyable activities around our exhibitions' remains core.

Exhibition highlights included the Keith Art Group's first exhibition at the Gallery for the South Australian Living Artist (SALA) Festival. There was a collaborative show between Mount Gambier's Riddoch Art Gallery and the Walkway Gallery drawing on key collection pieces, and a travelling show: Vietnam: One in, All in, presented in partnership with Country Arts SA, and featuring local returned Vietnam veteran Frank Clarke. In 2018, the Walkway Gallery also presented the Tatiara Art Prize which was awarded to Louise Flaherty for her beautiful work "Memorial for Forgotten Plants – Adelaide CBD".

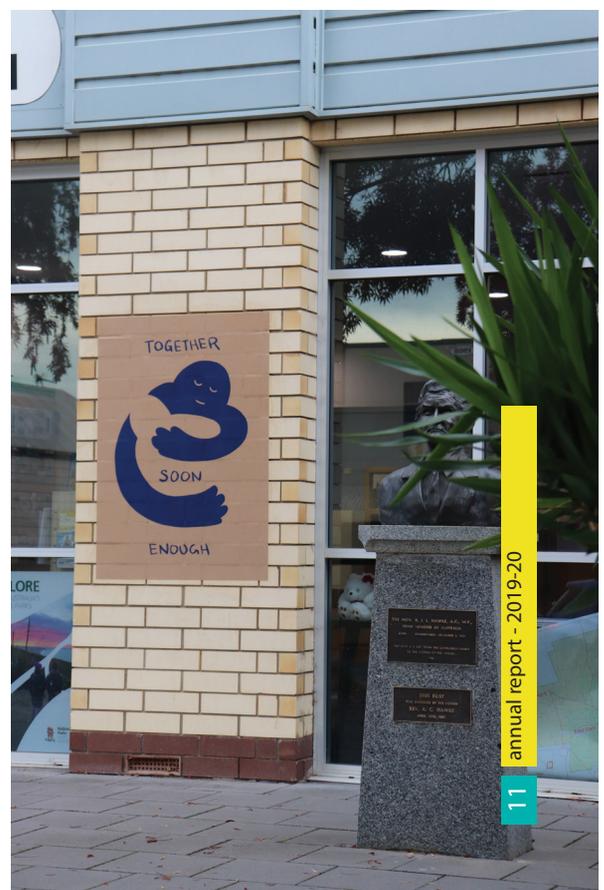
The Walkway Gallery hosted a range of highly successful public programs, educational programs and events designed for a range of community groups and ages including: painting demonstrations and curator talks with Riddoch Art Gallery Curator Serena Wong, a talk with Vietnam: One in, All in artists and veterans, as well as a range of booked-out kids 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. During that time our programming went online with Drawing a Day and Photo a Day Challenges, Collection Challenge and Capture Tatiara. Supported projects:

- Supported Gener8 Theatre to present "unearthED" during the 2019 State Community Landcare Conference. Two projections titled 'Watching' and 'Sixth Extinction', with both causing an important discussion. 'Watching' was inspired by Swedish environmental activist Greta Thunberg's powerful speech at the UN Climate Action

2019/20 Snapshot

	2019/20
Total number of exhibitions	5
Total Attendance	18,670
Average attendance per exhibition	3,734
Total payments to artists	\$7,401
Total commission made on sales / entry fees	\$3,925
Unique visitors to walkwaygallery.com	^63%
Facebook friends	502
Instagram followers	992



Summit in September. 'Sixth Extinction' was based around scientists believing Earth is currently going through its sixth mass extinction event.

- Peter Drew's "Together Soon Enough" created in response to the COVID pandemic.
- Gavin Blacker's Front Porch Project documenting Mundulla families during the COVID pandemic.



Culturally and Linguistically Diverse Community

In October 2019, Tracey Grosser commenced in the role of Community Development Officer – Migration.

Major achievements in 2019/20:

- Tatiara District Council joined Welcoming Cities and began the process of accreditation to develop and benchmark leading policy and practice for cultural diversity in the Tatiara.
- Created a migrant specific School based apprenticeship position (Certificate 3 in Business) and appointed Khatera Rezai to that position.
- Established the Tatiara Multicultural Group Incorporated which has approximately 60 members to date.
- Established Beyond Words English Program which runs twice a week in the evenings.
- Migrant Swim to Survive Program is in its fourth year of delivery.
- Ongoing collaboration with JBS with staff attending inductions on-site and assisting where necessary.
- Ongoing collaboration and support with STTARS team, schools and other service providers.
- Ongoing support of new arrival community through COVID challenges which has included support for those who have lost their jobs, information sharing to ensure strong understanding of health risks and compliance regulations, financial and emotional support.

Successful grant applications included:

- “Beyond Words” is an innovative three tier program involving conversational English classes, volunteering opportunities and community events to engage new arrival community members unable to attend other English programs. The project, auspiced by Stand Like Stone Foundation, received \$16,632 from the Scanlon Foundation Annual Community Grants.

- Migrant and lower socio-economic swim and survive program received \$6,000 from the Office of Recreation, Sport and Racing,

Volunteer Recognition

- Our 2020 National Volunteer Week was forced to be postponed due to the State Government COVID-19 restrictions in place at the time. Despite this, it was important to recognise and acknowledge Tatiara volunteers.
- We did this virtually with online activities via our Facebook page and live interviews on 5tcbFM, all of which were incredibly well supported by the community.
- It's important to highlight that our Facebook page gained 57 new followers, saw 753 comments, 4,822 reactions and had an organic reach of approximately 10,411 people (the number of people who saw our posts at least once).
- Congratulations to our Volunteers of the Year award recipients Jo Nixon, Brooke Douglas, Sonia Smith and Cynthia Braun who will be formally acknowledged at a function on International Volunteer Day on 5 December 2020.
- Thank you to 5tcbFM for their support during the 2020 National Volunteer Week.

Youth Week & Youth Support Activities

- We supported the Keith Area School art students to paint the newly renovated Keith Skate Park.
- We supported 953 students from Tatiara schools to celebrate the years' end with a free movie and BBQ in the Tatiara Civic Centre and Keith Institute.
- Tatiara's 2020 Youth Week program was forced to cancel due to the State Government COVID-19 restrictions in place at the time.



JO NIXON



BROOKE DOUGLAS



CYNTHIA BRAUN



SONIA SMITH



Bob Hawke Gallery

- The Hawke Gallery was revamped with a series of new printed images and the addition of the 1939 British Panther Model 100 motorbike thought to be the original owned by Hawke. The Panther was purchased in the 1980's at a Bendigo Swap Meet by Peter Matthews and was acquired and restored by the Tatiara District Council in April 2019.

Community Support Projects		
Group Supported	Project Support	Amount
Bordertown Martial Arts	State of a Warrior Event held at the Bordertown Civic Centre	\$1,700
Mundulla Sport & Rec Centre	Seal road at the Mundulla oval	\$6,000
Keith & Tintinara Show Society	New shed to replace shed which had been demolished	\$10,000
Keith Golf Club	New Bore Pump	\$7,000
Bordertown Keith Gliding Club	Upgrade powerpoints for Caravans	\$3,046
Mundulla Netball Club	Netball Court Upgrade	\$10,000
Bordertown Football Club	Video Scoreboard	\$6,250
Tatiara Karting Club	Upgrade entrance and clubrooms	\$6,500
Tatiara Mens Shed	Purchase 2nd hand forklift	\$5,475
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
Keith Branch National Trust	Painting the inside of the 1910 Church	\$5,825
Keith Basketball and Netball Clubs	Walk behind suction scrubbing machine to be shared with both clubs	\$5,475
Keith Apex Club	Flooring/matting for disability swing in Don Moseley Park	\$7,000
Bordertown Memorial Park and Tatiara Tennis Club	Concrete maintenance to 6 tennis courts	\$4,880
Keith Community Childcare Centre	Feasibility study for Childcare facility upgrade in Keith	\$10,000
Youth Sponsorships	Training and personal development programmes, participation in state or national teams	\$1,950
Bordertown Golf Club	Silver Sponsorship for South East Farmers Day	\$350
Bordertown Red Cross	Donation for Christmas Event for Volunteers	\$200
Bordertown Agricultural Museum	Gutter guards	\$550
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	\$20,183
Stand Like Stone Foundation	Annual Donation	\$2,000
Migrant Resource Centre	Support towards settlement of migrants within the community	\$15,000



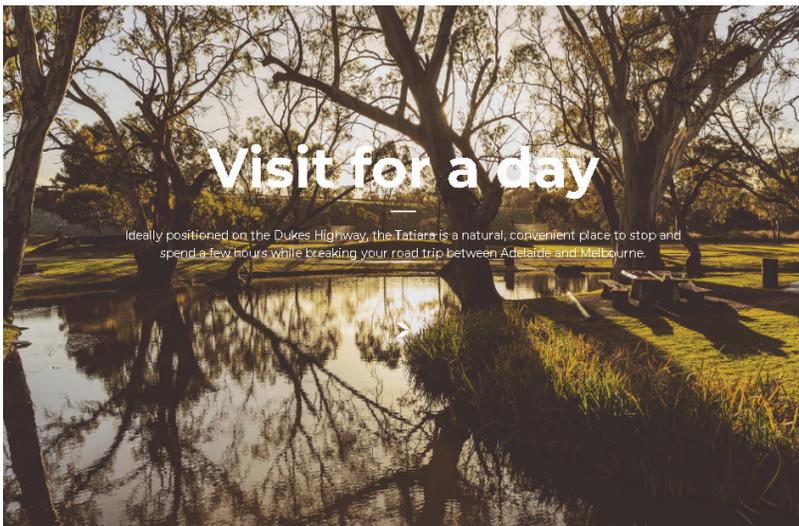
Website, Visual Identity , Social Media

Council's website www.tatiara.sa.gov.au continued to be a popular resource for ratepayers and visitors during 2019/20, recording 38,077 hits from 12,466 users, which represents an average of 3,173 hits per month. This symbolises an increase of 11,054 (41%) hits in contrast to the 27,023 hits recorded in 2018/19. This continues to support Council's approach to strategically designing its website for the convenience of all users, which has enabled users to have information about Council around the clock, which includes Council Agendas, Minutes, Annual Reports, Policies, Budgets and other documents.

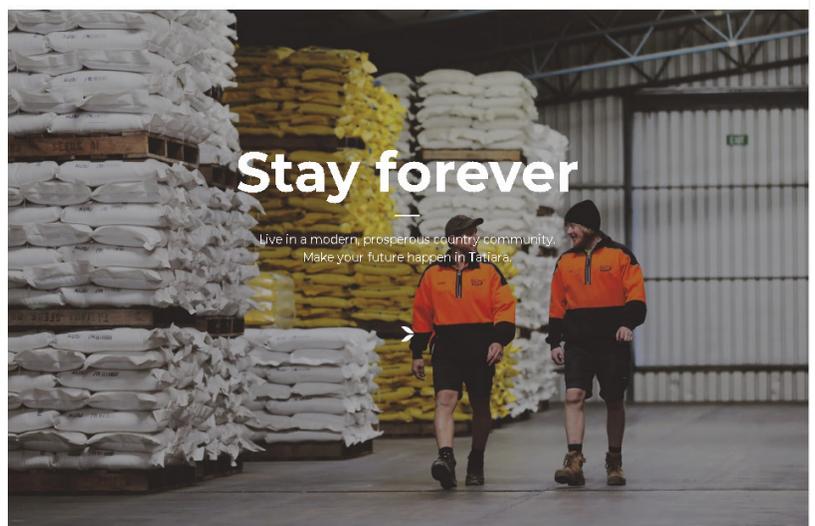
In early 2020, we transitioned our website management platform from Unity to Squiz, which enable a significant refresh of information provided and easier access to frequently sought information.

Council has also continued to grow its Facebook presence, reaching 1,229 followers on our Tatiara District Council page by 30th June 2020. Across our Facebook pages we continue to attract followers for the Walkway Gallery (563) and What's on Tatiara (1,068), and we now have a Visit Tatiara Instagram page.

During 2019/20 Council continued to work with FULLER Brand + Communication Agency to develop a new visual identity, print material, web portal, content development and digital and content marketing campaign. Council's website/portal now features two simple entry points: Visit – linking it to existing Tatiara Tourism sites; and Stay – which highlights Employment/Jobs and Investment opportunities and Living in the region. The site will be subject to developing new and evolving content (visit and stay videos, stories and photographs) to ensure it is fresh, relevant and informative.



Search Menu



BPL

Bordertown Public Library

Bordertown Public Library faced some interesting challenges in 2020 due to the Covid-19 closure and social distancing restrictions. Rhyme time went online, school holiday programs became take away packs, the library implemented a click and collect only service and returned items were quarantined for 72 hours (3 days). While the library was closed to the public, staff reorganised spaces, updated furniture, decorated walls, started a Facebook page and did a lot of work to update and enhance collections.

Very soon after reopening we were once again offering full programs and services; Rhyme Time, Book Club, Tech Savvy Seniors, Up for a Yarn, school holiday programs, Kids Creative and more. Some of the highlights of 2019-2020 were: Rhyme Time at the Bordertown pool, a visit from author Trish Stringer, making diamond dotz Christmas cards and decorating sugar cookies, a visit from Mr Snot Bottom and a Macramé class.



Library in Numbers 2019-2020	
Activity	Total
Visits - door count	29891
Loans	38791
Information requests answered	2,695
Total membership	3593
JP Certification	720
Mobile printing	662
Program attendees	851



Development Applications 2019/20

Council dealt with a range of Development Applications with the majority being for residential, commercial and industrial developments. Farm buildings again figured prominently in the applications. The value of Development approved was approximately \$15,700,000 million, which is an increase of around \$4m million from the previous year which was reflected by the increase in applications.

Industrial Estates

The Bordertown and Keith Industrial Estates provide suitable land for new and existing businesses to develop and expand. Stage 3 of Bordertown Estate was completed which created six new allotments. There has been strong interest in the Industrial land therefore Council will need to start planning for additional land to be developed. Infrastructure planning is near complete for the expansion of the Keith Industrial Estate as all the 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.

Development Assessment Panel

The transitional arrangements for the introduction of the new Planning, Development and Infrastructure Act 2016 ceased on 1 October 2017 and Council's Development and Assessment Panel arrangements formally commenced. The Panel consists of four members, including an independent chairman, two independent members and one elected member.

Tatiara, Kingston and Naracoorte Lucindale Council's resolved to form the Northern Limestone Coast, a Regional Assessment Panel with Council's Director Development and Environmental Services appointed the Assessment Manager. It has been a challenge getting suitably accredited members for the Panel which is to consist of up to five members.

Swimming Pools

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

The Migrant Swim and Survive Program continues to gain momentum and is now in its fourth year. Funding has again been secured from the State Government's Sport and Recreation, Development and Inclusion Program and this has been expanded to include participants from a lower socioeconomic background.

Approximately 80 men, women and children have been involved in this program. The program has not only provided improved water safety knowledge and swimming competencies but reduced social isolation and improved social cohesion.

Building Approval Stats - 1 July 2019 - 30 June 2020

New Dwellings	14	\$4,091,091
Dwelling Additions	5	512,151
Commercial/Industrial	33	12,789,457
Outbuildings	76	3,991,055
Land Divisions	4	
Total	132	21,383,754

Council engaged the services of Lacus Consulting to undertake a review of the pool infrastructure and develop a long-term management plan for both the Bordertown and Keith Pools.

Stage 1 works at the Bordertown Pool have commenced and included reducing the depth from 3.6m to 2.1m and replacing the filtered water return ducts with PVC. The reduction in depth will assist in the pool turnover times and reduce water and chemical usage.

Local Action Plan Committee

Council continues to contribute \$40,000 per annum towards the Coorong Tatiara Local Action Plan committees (CTLAP). The Local Action Plan provides an excellent platform to leverage external funding for environmental and sustainable agricultural projects. Local Action Plan officers continue to work and engage with NRM groups, landholders and students undertaking various projects and education activities. They also provide technical support to land managers, agricultural and environmental groups Indigenous communities, delivering a range of events, technical information, web based and social media content.

LAP officers also assist in managing Crown reserves and parklands in the care and control of Council. Council has managed the Mundulla Common over many years but there have been numerous challengers when trying to balance community expectations, State and Federal Government legislative requirements and biodiversity values.

Since the Mundulla Common Operations Plan was approved by the Native Vegetation Council, this has provided a pathway to undertake management actions without the requirement for annual approvals which has been extremely beneficial.

Sherwood Bushfire

On 6 January 2018, a bushfire burned about 12,000 hectares in the Sherwood area. The damage assessments completed post fire, estimated the damage caused as approximately \$7.1 million, including fencing, hay, irrigation, livestock, machinery, pasture, sheds, houses and crops.

A local recovery committee including affected landholders, Council, Primary Industries and Regions, Natural Resources South East, Coorong and Tatiara Local Action Plan (CTLAP), Health SA, Department of Communities and Social Inclusion, and Country Fire Service has worked with volunteer groups like Apex, Lions and the Men's Shed to match volunteers with landholders to provide fencing and other support as required.

Recently, the Sherwood community accepted the State Resilient Australia Award 2020 for their collective vision, determination and capacity to work together, and with support organisations to recover from the January 2018 Sherwood Bushfire. The award recognised the Sherwood Community's ability to exemplify community led recovery.

Our Buildings

An addition to the Keith swimming pool changerooms was constructed as this will provide improved access and space for users especially the aged and people with a disability.

Works were undertaken on other buildings and structures in accordance with our maintenance schedules. 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.

Local Nuisance and Litter Control Act

	Complaints received	Expiations	Prosecutions	Nuisance Abatement	Civil Penalties S34	Applications to the Court
Backyard Burning	5	Nil	Nil	4	Nil	Nil
Litter	12	Nil	Nil	1	Nil	Nil
Noise	3	1	Nil	1	Nil	Nil
Odcour	1	1	Nil	1	Nil	Nil

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. The initial plan was for a 5-year period which concluded in June 2020 at which time it was reviewed, and a new Plan prepared in consultation with other councils from the region.

In preparing the new plan, consideration was given to the objectives and targets in the South Australian Health Plan 2019-2024 "A healthy, liveable and connected community for all South Australians".

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.

Disability Access and Inclusion Plan

Council has a responsibility to ensure that all members of our community regardless of ability, have the same rights to be included and participate in their community, access our services and be considered in the work that we undertake. A working group which included staff, elected member and members of the community was established to assist in developing a Disability and Inclusion Plan.

Much has been achieved in the last year, none of it possible without the active support and leadership of our Councillors, and the professionalism, dedication and hard work of our staff and volunteers.

Thank you.

ANNE CHAMPNESS
CHIEF EXECUTIVE OFFICER



Meet the Elected Members

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

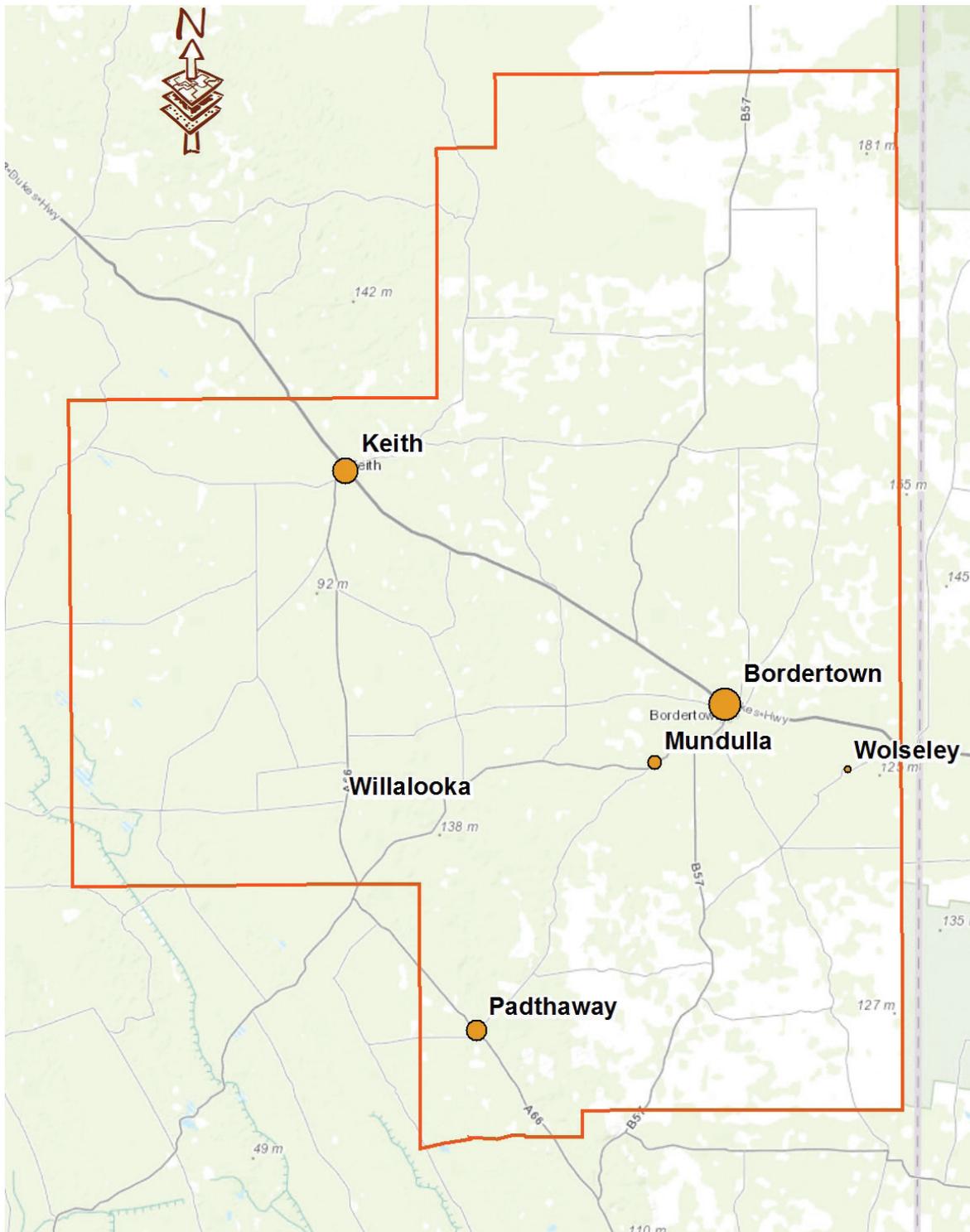
- Mayor Graham Excell
- Cr David Edwards
- Cr Liz Goossens
- Cr Miles Hannemann
- Cr Jamie Jackson
- Cr Cathy Langley
- Cr Ken McInerney
- Cr Robert Mock
- Cr Maureen Oliver
- Cr Diana Penniment



*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 Robert Mock	PO Box 475, Bordertown Ph: (08) 8752 2743 Fax: (08) 8752 0843 Mob: 0429 944 213	Local Government Association of SA (proxy) Bordertown Medical Hub Working Group Limestone Coast Local Government Association (proxy) TDC Audit Committee TDC Executive Committee Plant & Machinery Working Party Tatiara Local Action Plan Committee
David Edwards	PO Box 766, Bordertown Ph: (08) 8752 0608 Fax: (08) 8765 5073 Mob: 0413 601 283	Local Government Association of SA (proxy)
Liz Goossens	PO Box 62, Mundulla Mob: 0448 292 821	TDC Executive Committee TDC Audit Committee Tatiara Local Action Plan Committee Tatiara Tourism Group
Miles Hannemann	PO Box 53, Keith Ph: (08) 8756 7043 Fax: (08) 8756 7038 Mob: 0429 952 327	Murray Darling Association Limestone Coast Climate Adaption Committee 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 2020 Tatiara Masters Games Committee
Cathy Langley	PO Box 185 Bordertown SA 5268 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 2020 Tatiara Masters Games Committee
Ken McInerney	19 Haynes St, Bordertown Ph: (08) 8752 0091 Fax: (08) 8752 0510 Mob: 0407 793 938	TDC Building Fire Safety 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
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

We are located in the Limestone Coast (Upper South East) region of South Australia. The Tatiara includes the main service centres of Bordertown and Keith and the three smaller townships of Mundulla, Wolseley and Padthaway, as well as the smaller rural communities of Willalooka, Wirrega and Western Flat.



District Population

2,669

BORDERTOWN

KEITH

1,355

314

MUNDULLA

PADTHAWAY

318

180

WOLSELEY

RURAL AREA

1,980

TATIARA IN FOCUS



— VISIT FOR A DAY —
TATIARA
— STAY FOREVER —



Senior Executive Officers



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

During 2019/20, 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:

Chief Executive Officer

Anne Champness

Four year Contract - includes salary, superannuation plus private use of vehicle.

Director Corporate & Community Services

Kingsley Green

Director Development & Environmental Services

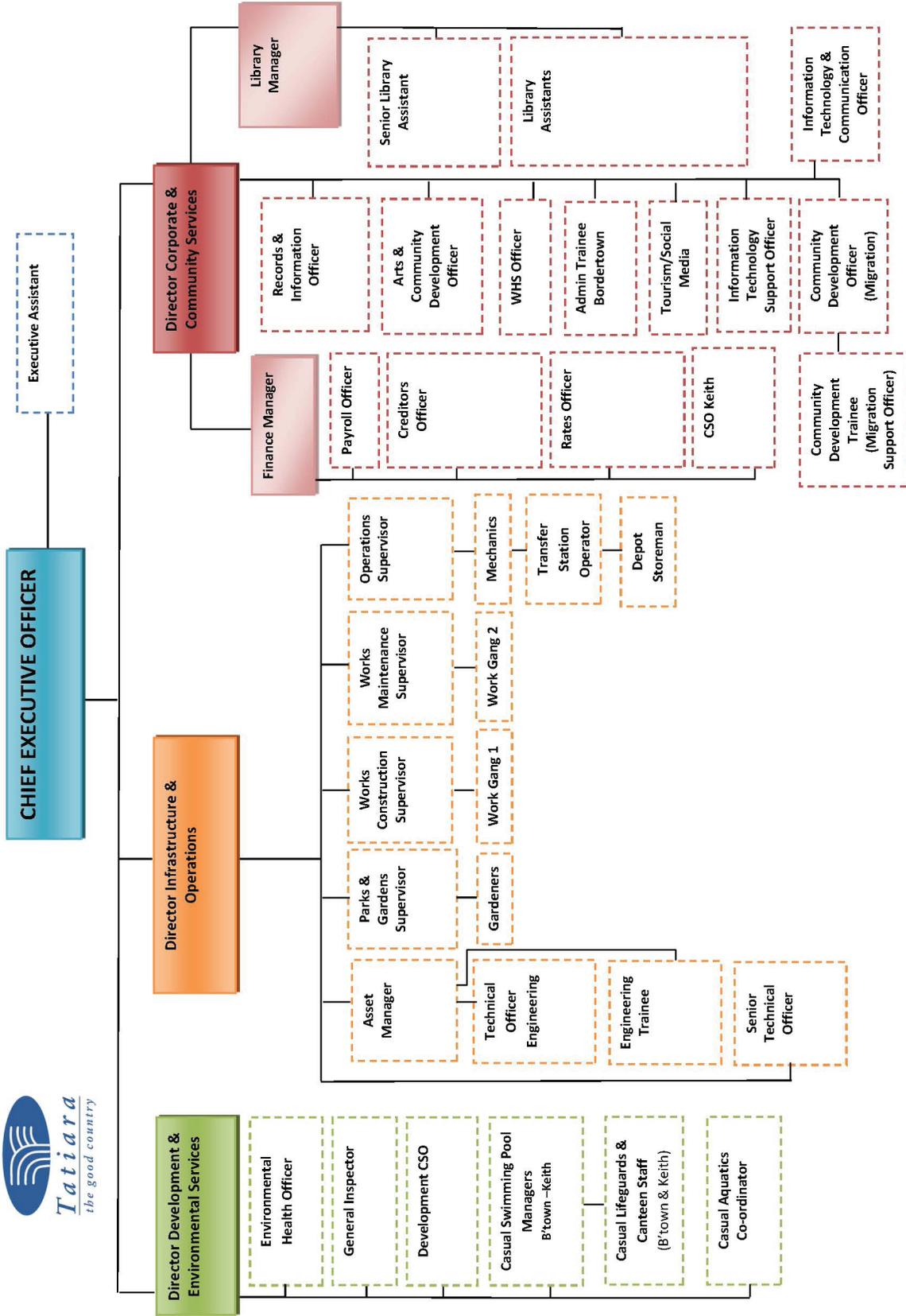
Rocky Callisto

Director Infrastructure & Operations

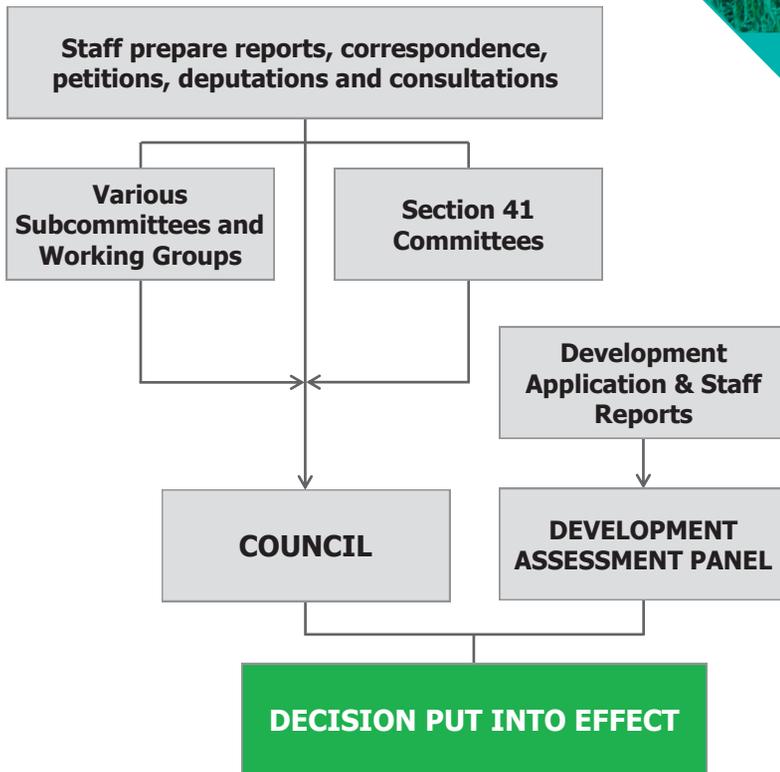
Aaron Hillier

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

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

Council's Enterprise Bargaining Agreements provides 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.

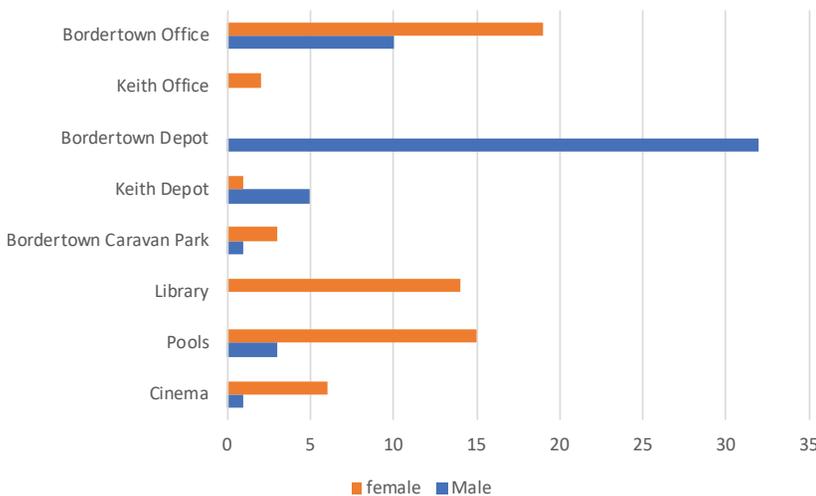
Staff Facts

FTE 57.41			
Department	FTE	Male	Female
Corporate Services	12.14	14	2
Environmental Services	3.05	2	2
Engineering Services	4.83	5	0
Library	3.64	0	6
Engineering Outside	27.75	26	1
Supervisors Outside Engineering	4	4	0
Caravan Park	2	1	3

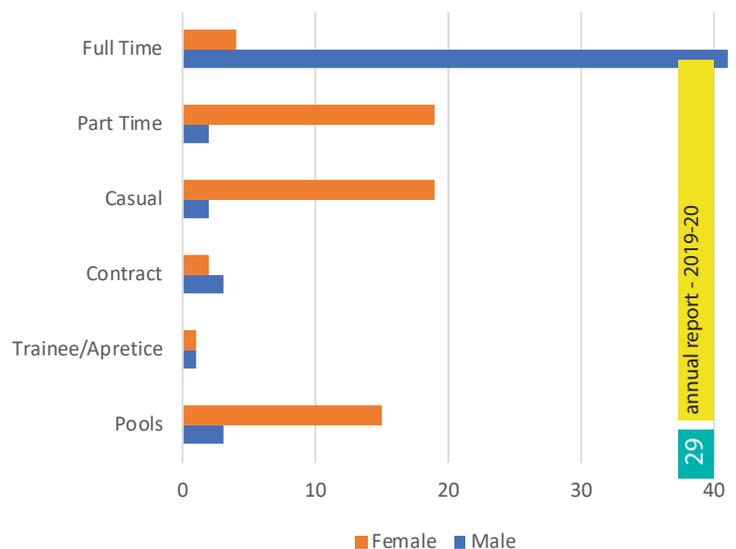
Over the course of 2019/20, we have employed 112 staff, in full time, part time and casual roles at the swimming pool, cinema and library for example.

15-24 years - 17 Female, 11 Male
25-34 years - 6 Female, 5 Male
35-44 years - 12 Female, 5 Male
45-54 years - 13 Female, 15 Male
55 & Over - 12 Female, 16 Male

Position Break Up - by Employee Numbers



Position Break Up - by Gender



758.78 Total years of service
 Average Age 42 years

Elected Members

Allowances

The below allowance amounts (as of November 2019) are per annum and are paid monthly in arrears:

Type of Allowance:

- Mayor \$57,668
- Deputy Mayor \$18,021
- Standing Committee Presiding Member \$18,021
- Elected Member \$14,417

Councillors are also reimbursed for expenses such as travelling and the Mayor is provided with a vehicle for use on Council business.

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 serve on this Panel are as follows:

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

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)

Council Members Training & 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 2019/20, the Mayor and/or Councillors:

- Attended LGA General meeting and associated events in Adelaide
- Attended LGA 2019 Showcase
- Attended Beechworth Festival of Change.

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.

Elected Members	Council	
	Normal (12)	Special (6)
Edwards, D	10	6
Excell, GJ	12	6
Goossens, EA	11	6
Hannemann, MW	12	5
Jackson, JK	11	6
Langley, CJ	12	6
McInerney, KJ	11	6
Mock, RJ	11	5
Oliver, MK	11	6
Penniment, DE	10	2

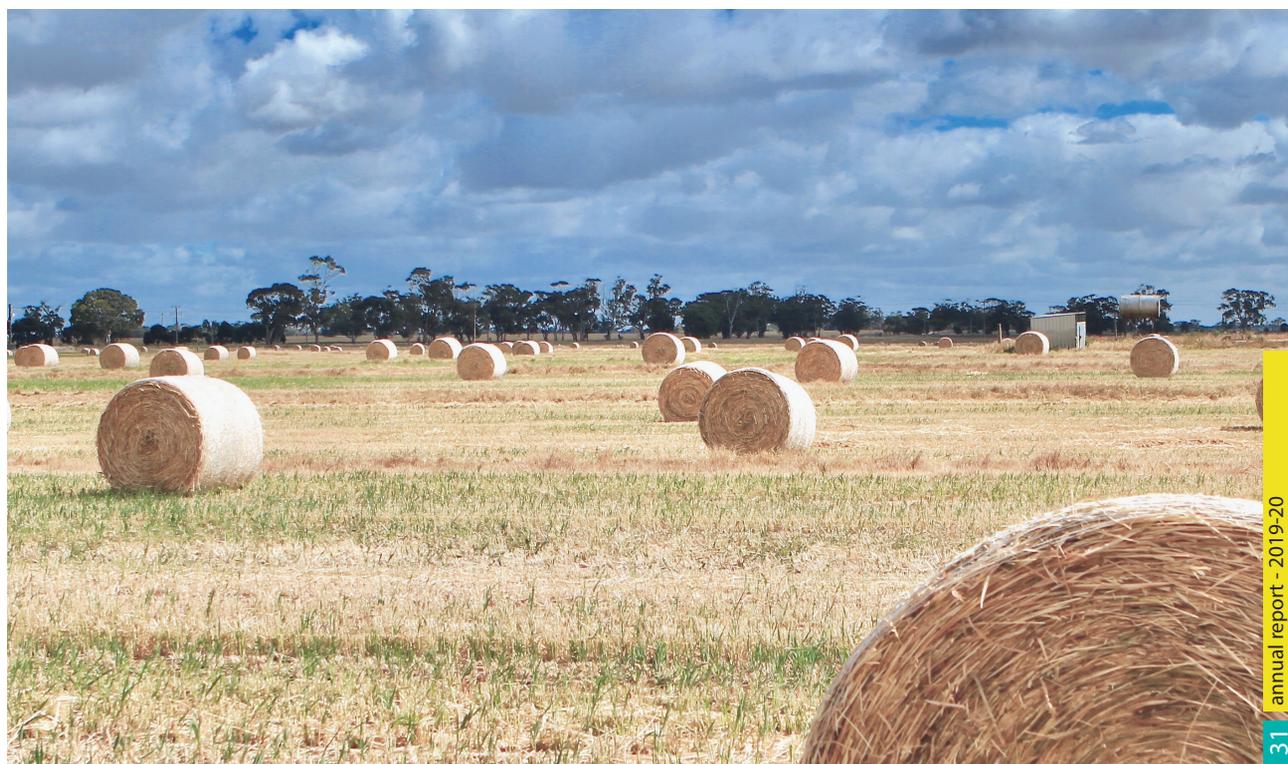
Elector Representation

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 4,478 electors, this equates to an elector ratio of 1:447.

Representation Quota for councils of similar size:

- Coorong District Council 1:420
- Naracoorte Lucindale Council 1:531
- Wattle Range Council 1:705
- Clare & Gilbert Valleys Council 1:679
- Goyder Regional Council 1:432
- Grant District Council 1:547



Review of Council Representation

Council undertook a review of Council Representation which commenced in October 2012 and concluded in July 2013 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 CL Rowe and Associates to assist Council with the process.

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

The outcomes of this process were:

- Council's Principal Member to be a Mayor elected by the electors. This was determined by a Poll of electors at which 60% voted in favour of changing from a Principal Member elected by the elected members to a Mayor elected by the electors.
- The number of Councillors changed from 10 to 9.
- The two ward system changed to a no ward system.
- The name of the Council remained.

The above changes came into effect in November 2014.

The next Review will commence in 2020.

Electors 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 twenty three times this past year to discuss the items set out in the table on the following page.

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.



Date	Subject	Reasons	Remaining in Confidence
9/07/2019	Server Replacement and Configuration & Ongoing IT Support	90 (3) (k)	Released 23/03/20
10/9/2019	GPS Fleet Management	90 (3) (k)	Released 21/12/19
10/9/2019	RFT Roadside Slashing 2-19/20	90 (3) (k)	Released 25/10/19
8/10/2019	Replacement of John Deere 6530 4x4 Tractor	90 (3) (k)	Released 20/11/19
8/10/2019	Server Replacement & Configuration - Redistribution of Funds	90 (3) (k)	Released 23/03/20
8/10/2019	Confidential Minutes Executive Committee 24/9/2019	90 (3) (k)	Released 16/06/20
12/11/2019	Replacement of Hino 300 614 Auto Tipper	90 (3) (k)	Released 24/01/20
12/11/2019	RFQ 10-19/20 Resealing and Asphalt Tender	90 (3) (k)	Released 13/03/20
10/12/2019	Replacement of Hino 300 614 Auto Tipper with Watering Arm	90(3) (k)	Released 17/12/19
10/12/2019	Bordertown Caravan Park Sale of Lease	90 (b) (i) & (ii)	Released 30/06/20
17/12/2019	Bordertown Caravan Park Building Better Regions Funding Application	90 (b) (i) & (ii)	Released 30/06/20
7/1/2020	Shoulder Widening Projects	90 (3) (k)	Released 13/03/20
21/01/20	RFT 13-19/20 Pump Track Design and Construction	90 (3) (k)	Yes
10/03/2020	Increase to NAWMA Recycling Reprocessing Fee	90 (3) (d) (i)	Yes
10/03/2020	Contaminated Crushed Concrete	90 (3) (i)	Yes
14/04/2020	Community Development Grants Programme - Hawke House	90 (3) (j) (i) & (ii)	Yes
14/04/2020	Bordertown Health Hub Feasibility Study	90 (3) (d) (i) & (ii)	Released 30/06/20
12/05/2020	Replacement of Isuzu 6 Tonne Tipper	90 (3) (k)	Yes
12/05/2020	Untidy Blocks	90 (3) (a)	Released 30/06/20
9/06/2020	Replacement of Single Cab Utility with Dual Cab Utility	90 (3) (k)	Yes
9/06/2020	Replacement of Isuzu 6 Tonne Tipper	90 (3) (k)	Yes

As at 30 June 2020, of the twenty one times Council went into confidence, fourteen reports/minutes were released and seven 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 2019/20 financial year Council received no requests for a formal review of a Council decision.

Freedom of Information

Tatiara District Council received three Freedom of Information applications during the 2019/20 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. Office 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 (eg. by direct purchase) is classified as community land unless excluded prior to acquisition. Typically, any land purchased or held for operational purposes (eg. carparking, depots) is excluded from the Community Land classification.

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

Mandatory Codes of Conduct or Practice

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

1. Meeting Procedure Code of Practice
2. Code of Conduct for Elected Members (prescribed by the Governor)
3. Code of Conduct for Employees (prescribed by the Governor)
4. Code of Practice - Access to Council Meetings & Documents

Delivering Cost Effective Services

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

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

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

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

- Transparency and accountability in purchasing procedures and practices to ensure responsibilities are clearly defined and decisions are made in a transparent manner.

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

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

The table over the page shows the items that were tendered for during 2019/20.

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 2019/20, 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.

Items Tendered 2019/20

Tender Number	Service/Product	Contractor/Supplier
1-19/20	Council Chamber Toilet Upgrade	MW & LA Hillier
2-19/20	Roadside Slashing	M & E Murphy
4-19/20	New Clubrooms - Virgo Park, Bordertown	Ciampa Engineering Pty Ltd
5-19/20	New Clubrooms - Virgo Park, Bordertown	R Borrillo - Concreting
6-19/20	New Clubrooms - Virgo Park, Bordertown	Maloney Builders Pty Ltd
7-19/20	New Clubrooms - Virgo Park, Bordertown	Verco Electrical
8-19/20	New Clubrooms - Virgo Park, Bordertown	P Foulds - Plumbing
9-19/20	Bordertown Gardening	D & JK Wendelborn
10-19/20	Reseal Contract	InRoads
11-19/20	Profiling & Shoulder widening	Fulton Hogan
13-19/20	Pump Track Design and Construction	TrailScapes Pty Ltd
20-19/20	Drilling bores at Bordertown Golf Club - Drought Funding	Maidment Drilling
24-19/20	Power and lighting upgrade for Tatiara Karting Club	Bordertown Pumps and Refrigeration
26-19/20	Static Fire Water Tanks at Padthaway and Western Flat	Murch Plumbing and Roofing
27-19/20	Keith Golf Club Upgrade Clubrooms	Paul Makin
28-19/20	Mundulla Netball Club Court Upgrade	TEB Contractors
29-19/20	Mundulla Netball Club Lighting Upgrade	Bordertown Pumps and Refrigeration
32-19/20	Soil Moisture Probes	Alpha Group
33-19/20	Concrete Works at Bordertown Pool	Creaser Constructions



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Shaping a sustainable
future by realising the
potential of our people
and region

”



Strategic Plan 2016-2020 and 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's Strategic Plan was adopted at its September 2016 meeting. Council's performance against its Strategic Plan and 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: "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**

55
86%

**Actions
Commenced or
Underway**

7
11%

**Actions not
Achieved**

2
3%

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

- Unqualified Audit Report;
- Adoption of Annual Business Plan, Budget & Rates;
- Budget Reviews completed each quarter;
- Review & improvement of processes, systems & procedures;
- Review & 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 & management of documents & data;
- Continuing review of rating system & strategy;
- Review, adoption & implementation of Council’s Community Grants Policy & funding framework;
- Establishment of an Asset Management Committee to assist in asset financial management & planning;
- Review & development of financial policies & 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 2020 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 (76 out of 78 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	2017	2018	2019	2020	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	10	11	11*	-	3	-	-
General Ledger	9	9	9	8	9	-	-	-	-
Accounts Payable	11	10	10	11	11	-	-	-	-
Rates / Rates Rebates	9	9	9	9	9	-	-	-	-
Payroll	15	14	14	15	15	-	-	-	-
Banking	6	6	6	6	6	-	-	-	-
Debtors	6	6	6	6	6	-	-	-	-
Receipting	2	2	2	2	2	-	-	-	-
Credit Cards	5	N/A	N/A	N/A	5	-	-	-	-
Total	82	71	71	75	81	-	3	-	1

*Note: two of the findings for fixed assets relate to the same control, and the third finding highlights an emerging risk of a future breach, not a current ineffective control.

**Note: total number of controls reviewed in 2019, 2018 & 2017 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 \$180 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.

Working with the Asset Management Coordinator, 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.

Annual Business Plan

Pursuant to the provisions of Section 123 of the Local Government Act 1999 ("the Act") each Local Government Authority is required to develop an Annual Business Plan and a Budget for each financial year.

Council adopts an annual Business Plan that outlines the Council's objectives (as set out in the strategic management plans) for the financial year and assesses the financial requirements to meet those objectives.

The Annual Business Plan is available on Council's website, www.tatiara.sa.gov.au or at Council's Bordertown and Keith Office and the Bordertown Library. Key business priorities, as detailed in the Annual Plan, include:

- Sustainability: ensuring Council's ability to manage its finances so it can meet spending commitments, both now and in the future.
- 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:

- Committing to expenditure on buildings, plant and equipment including the development of community hub facilities.
- Committing budget funds to road and footpath infrastructure.

A strategic focus is a must if long-term issues are to be managed responsibly, while community assets must be protected and preserved for future generations to use and enjoy, as many of these assets have useful lives of 100 years, perhaps longer.

Most importantly, Council implements a budget review process to ensure Council realigns the budget to the business plans and reassesses its service level requirements, resourcing needs, other inputs, outputs and outcomes for service in each area. This ongoing work will help monitor that outcomes from Council's strategic plan are budgeted, measured, reviewed and reported.

2019/20 In Focus

Throughout 2019/20 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 2019/20, 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.
- Reviewing our Major Projects to ensure we are within our borrowing capacity resulting from our Long Term Financial Plan.
- 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	2017/18 Actual	2018/19 Actual	2019/20 Actual	% Change 18/19 – 19/20
Capital Valuation	1,757,209,800	1,834,864,320	2,083,170,040	13.5%
No. of Rateable Assessments	4,750	4,759	4,774	0.30%
General Rate Revenue	7,784,140	8,094,616	8,321,265	2.8%
Residential Rate in the \$	0.6095	0.6042	0.5958	-1.4%
Rural Rate in the \$	0.4100	0.4028	0.35626	-11.6%
Rural Living Rate in the \$	0.4876	0.48336	0.47664	-1.4%
Refuse Collection & Disposal	290	300	320	6.7%
STEDS Charge - Occupied	340	340	350	2.9%
STEDS Charge - Vacant	190	180	185	2.8%
Minimum Rate	560	560	560	0.00%

Financial Accountability and Responsibility

Council's Strategic Plan stipulates that Council will continue to develop and implement a robust and transparent system of financial management aligned to its Strategic Management Plan and maintained to a category 3 level of financial sustainability. Category 3 financial sustainability is described as 'financially sustainable with a moderate margin of comfort'. It is calculated by dividing the operating surplus (before capital revenues) by the rate revenue for the year and adjusting for any significant capital backlog. Category 3 equates to an operating surplus of between 0% - 5%. In 2019/20 Council achieved a small Operating Deficit. 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 continually being reviewed 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 2019/20 was lower than budgeted and 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, 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	2016/17 Actual	2017/18 Actual	2018/19 Actual	2019/20 Actual
Operating Surplus/(Deficit)	Surplus	2,089,000	643,000	1,069,000	(78,000)
Operating Surplus Ratio	0 or +	12.3%	4.1%	7%	-0.5%
Adjusted Op. Surplus Ratio	-	12.9%	4.6%	5%	0.7%
Net Financial Liabilities Ratio	0 – 65% of Op. Rev.	-48%	-67%	-75%	-89%
Asset Renewal Funding Ratio	100%	105%	72%	117%	127%

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 2019/20 financial year reflects the receipt of two quarters of the 2020/21 allocation; \$1,749,859

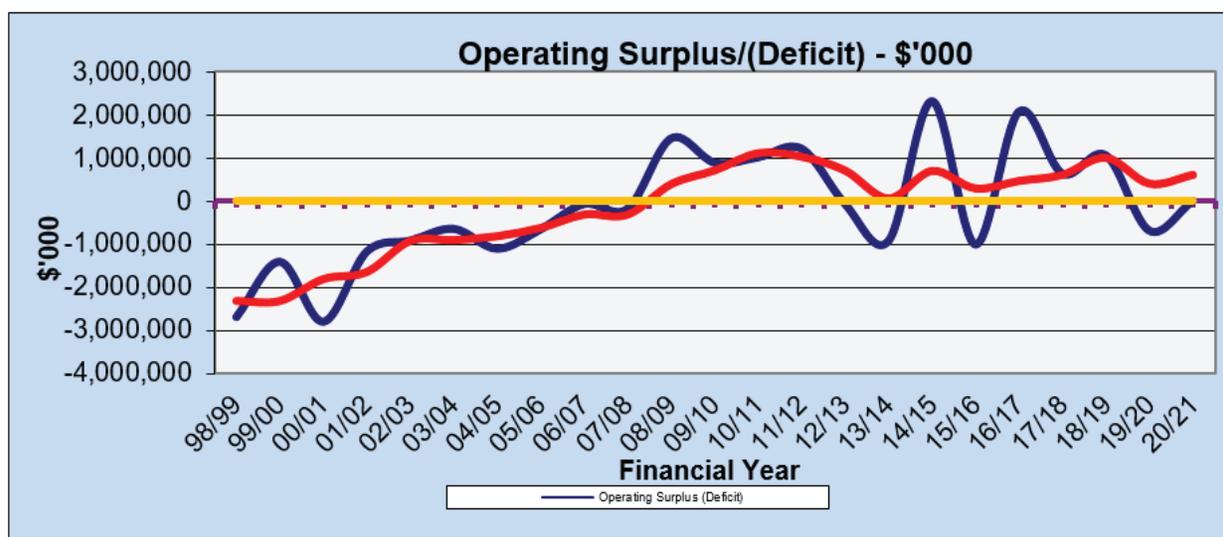
The financial measures adopted by the Council, which are in line with those recommended for all councils by the Local Government Association of South Australia, are contained in Note 15 of the financial statements and are commented on in the pages to follow.

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 2019/20 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 2019/20, Council recorded an operating deficit of \$78,000. As illustrated by the following graph, the 5 year trend average is a surplus of \$543,800 and the 10 year average being a surplus of \$664,114.

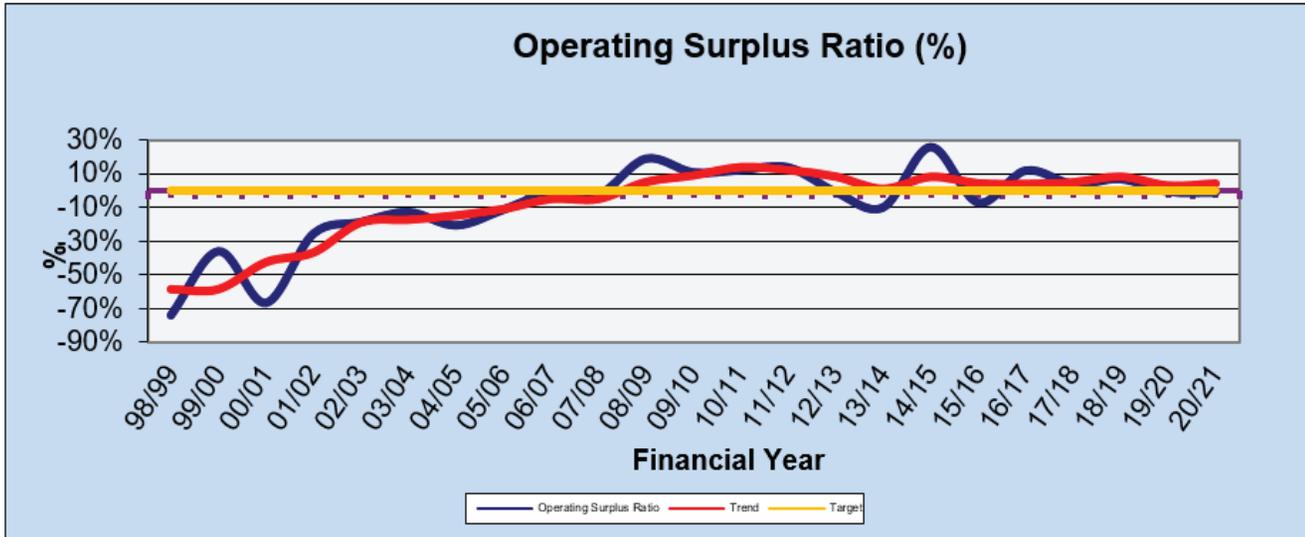


Operating Surplus/ (Deficit) Ratio

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 2019/20 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 -1% in 2019/20, however, the 5 year average is 3.1% and the 10 year average is 6%.

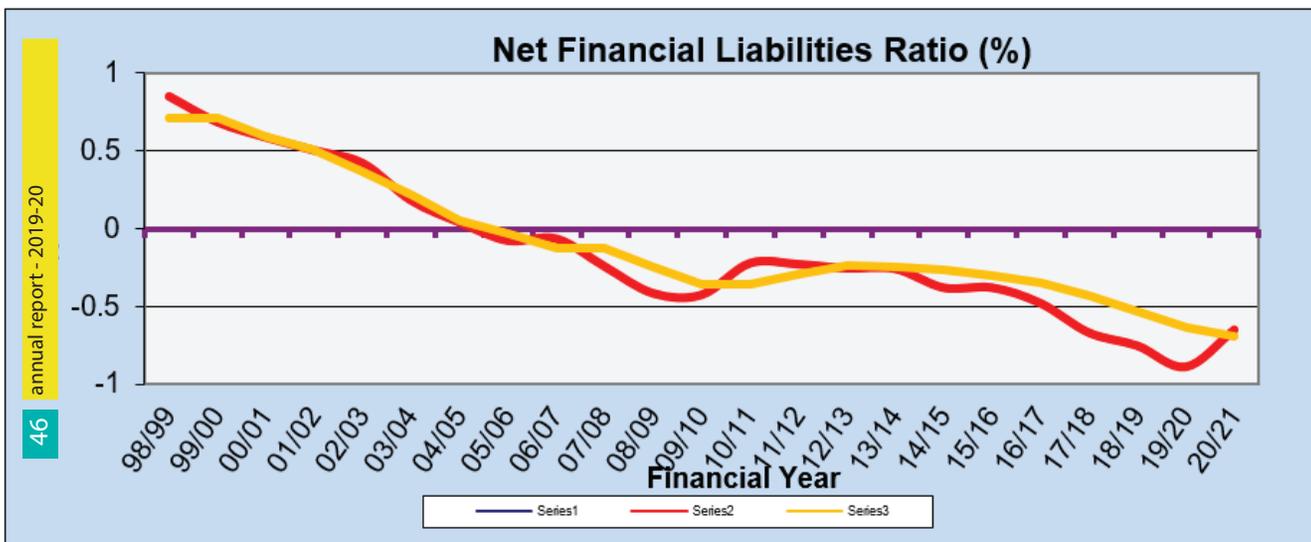


Financial Liabilities Ratio

Indicator: This ratio indicates the extent to which net financial liabilities of the council can be met by the council's total operating revenue. Where the ratio is falling, it indicates the 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 2019/20 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 net financial liabilities of the Council could be met by its operating revenue. The Council achieved -89% in 2019/20, with a 5 year trend average of -63% and a 10 year average of -45%.

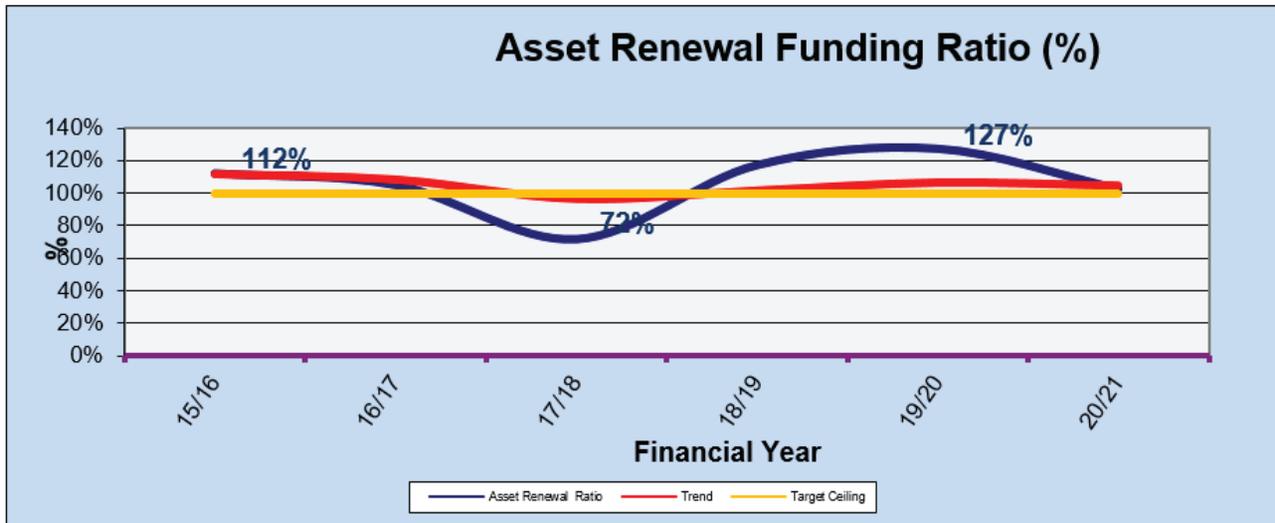


Asset Renewal Funding Ratio

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 2019/20, Council achieved a ratio of 127%, which is well above Council's target of between 90% and 110%. In 2018/19 Council's Asset Renewal Funding Ratio was 117%, 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.



The LGA SA Information paper 12 (published in 2007): targets for Local Government Indicators: Suggests that council can choose one of two options for their Asset Sustainability Ratio:

- Option 1: Capital outlays on renewing/replacing assets net of proceeds from sale or replaced assets is greater than 90% but less than 110% of **depreciation** over a 3 year rolling period.
- Option 2: Capital outlays on renewing/replacing assets net of proceed from sale of replaced assets is greater than 90% but less than 110% of the level proposed in the **infrastructure and asset management plan** over a rolling 3 year period

Information paper 12 was discontinued in 2012, and its contents were merged into LGA Information Paper 9 (published in 2015), which suggests that option 2 is the preferred option with no mention of the first option.

Historically Council initially decided to use

depreciation in the calculation of this ratio because Asset Management Plans had not been completed for all categories of Council's assets. However, AMPs have now been completed for the majority of assets, making option 2 the most suitable for our Council.

Option 2 ensures we are spending the appropriate amount on asset renewals as per Council's current asset management plans, taking into account the current position of our assets in their lifecycle which is not currently consistent with our depreciation costs. According to our Asset Management Coordinator, "the risk of adopting this indicator is that we don't have the capacity to fund renewals in the long-term. To overcome this we need to maintain accurate asset management plans and condition monitoring so that we have a good understanding of the peaks and troughs well in advance so Councillors can make informed decisions when setting rates. We also have significant capacity to reduce upgrade funding in the future to pay for renewals."

APPENDIX 1

Annual Financial Statements 2019-20



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TATIARA DISTRICT COUNCIL
General Purpose Financial Reports
for the year ended 30 June 2020

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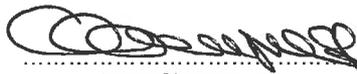
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TATIARA DISTRICT COUNCIL
Annual Financial Statements
for the year ended 30 June 2020

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 2020 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: 20/10/2020

TATIARA DISTRICT COUNCIL
Statement of Comprehensive Income
for the year ended 30 June 2020

	Notes	2020 \$'000	2019 \$'000
INCOME			
Rates	2	10,457	10,147
Statutory charges	2	134	126
User charges	2	492	453
Grants, subsidies and contributions	2	4,233	4,657
Investment income	2	256	272
Reimbursements	2	192	341
Other income	2	375	392
Total Income		16,139	16,388
EXPENSES			
Employee costs	3	4,666	4,318
Materials, contracts & other expenses	3	6,084	5,659
Depreciation, amortisation & impairment	3	5,389	5,247
Finance costs	3	78	95
Total Expenses		16,217	15,319
OPERATING SURPLUS / (DEFICIT)		(78)	1,069
Asset disposal & fair value adjustments	4	(43)	(105)
Amounts received specifically for new or upgraded assets	2	425	387
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		304	1,351
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	1,530	2,547
Total Other Comprehensive Income		1,530	2,547
TOTAL COMPREHENSIVE INCOME		1,834	3,898

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

TATIARA DISTRICT COUNCIL
Statement of Financial Position
as at 30 June 2020

ASSETS	Notes	2020 \$'000	2019 \$'000
Current Assets			
Cash and cash equivalents	5	16,785	14,830
Trade & other receivables	5	618	733
Inventories	5	879	1,208
Total Current Assets		18,282	16,771
Non-current Assets			
Financial assets	6	84	53
Infrastructure, property, plant & equipment	7	190,815	190,595
Total Non-current Assets		190,899	190,648
Total Assets		209,181	207,419
LIABILITIES			
Current Liabilities			
Trade & other payables	8	1,196	1,154
Borrowings	8	133	124
Provisions	8	1,085	1,049
Total Current Liabilities		2,414	2,327
Non-current Liabilities			
Borrowings	8	721	853
Provisions	8	57	84
Total Non-current Liabilities		778	937
Total Liabilities		3,192	3,264
NET ASSETS		205,989	204,155
EQUITY			
Accumulated Surplus		(94)	835
Asset Revaluation Reserves	9	193,569	192,039
Other Reserves	9	12,514	11,281
TOTAL EQUITY		205,989	204,155

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 2020

2020	Notes	Acc'd Surplus \$'000	Asset Rev'n Reserve \$'000	Other Reserves \$'000	TOTAL EQUITY \$'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					
Gain on revaluation of 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

2019	Notes	Acc'd Surplus \$'000	Asset Rev'n Reserve \$'000	Other Reserves \$'000	TOTAL EQUITY \$'000
Balance at end of previous reporting period		1,039	189,492	9,726	200,257
Restated opening balance		1,039	189,492	9,726	200,257
Net Surplus / (Deficit) for Year		1,351	-	-	1,351
Other Comprehensive Income					
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	-	2,547	-	2,547
Transfers between reserves	9	(1,555)	-	1,555	-
Balance at end of period	9	835	192,039	11,281	204,155

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 2020

	Notes	2020 \$'000	2019 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts:</i>			
Rates - general & other		10,487	10,139
Fees & other charges		134	126
User charges		1,077	591
Investment receipts		267	273
Grants utilised for operating purposes		4,233	4,657
Reimbursements		192	341
Other revenues		411	349
<i>Payments:</i>			
Employee costs		(4,620)	(4,206)
Materials, contracts & other expenses		(6,285)	(5,470)
Finance payments		(82)	(99)
Net Cash provided by (or used in) Operating Activities		<u>5,814</u>	<u>6,701</u>
 CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Receipts:</i>			
Amounts specifically for new or upgraded assets		425	387
Sale of replaced assets		173	167
Sale of surplus assets		-	160
Repayments of loans by community groups		31	29
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(3,192)	(3,616)
Expenditure on new/upgraded assets		(1,103)	(1,477)
Loans made to community groups		(70)	-
Net Cash provided by (or used in) Investing Activities		<u>(3,736)</u>	<u>(4,350)</u>
 CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Payments:</i>			
Repayments of borrowings		(123)	(230)
Net Cash provided by (or used in) Financing Activities		<u>(123)</u>	<u>(230)</u>
Net Increase (Decrease) in cash held		<u>1,955</u>	<u>2,121</u>
Cash & cash equivalents at beginning of period	11	<u>14,830</u>	<u>12,709</u>
Cash & cash equivalents at end of period	11	<u>16,785</u>	<u>14,830</u>

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 2020

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 13th October 2020.

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).

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 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.

3 Income recognition

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

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

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

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

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

	Cash Payment Received	Annual Allocation	Difference	
2017-18	\$3,315,188	\$3,227,239	+ / -	\$87,969
2018-19	\$3,756,372	\$3,511,934	+ / -	\$244,438
2019-20	\$3,490,043	\$3,706,983	+ / -	(\$216,940)

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

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

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

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

AASB 7 Financial Instruments - Disclosures and AASB 9 Financial Instruments commenced from 1 July 2018 and have the effect that non-contractual receivables (e.g. rates & charges) are now treated as financial instruments. Although the disclosures made in Note 13 Financial Instruments have changed, there are no changes to the amounts disclosed.

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.

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 Land under roads

Council has elected not to recognise land under roads acquired prior to 1 July 2008 as an asset in accordance with AASB 1051 Land under Roads. Land under roads acquired after 30 June 2008 has not been recognised as in the opinion of Council it is not possible to reliably attribute a fair value, and further that such value if determined would be immaterial.

6.2 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.

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

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.

6.3 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.

6.4 Subsequent Recognition

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

6.5 Depreciation of Non-Current Assets

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

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

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

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

8 Borrowings

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

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

9 Employee Benefits

9.1 Salaries, Wages & Compensated Absences

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

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

Weighted average discount rate	0.34% (2019, 2.462%)
Weighted average settlement period	1 year (2019, 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 Local Government Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 17.

10 GST Implications

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

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

11 COVID-19 Pandemic

The COVID-19 pandemic has impacted the 2019/20 financial statements, which may impact on the comparability of some line items and amounts reported in this financial report.

The financial impacts are a direct result of either Councils response to the pandemic or due to the mandatory shut downs as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

The impacts on the Council's financial performance and financial position are outlined below

- Decrease in users charges of approx. \$4,000 due to the closures of sporting facilities, venues that are hired to the community, cinemas, Clayton Farm, etc.
- Additional costs of \$3,000 associated with public health activities (e.g. cleaning, preparing Council's facilities to respond to COVID-19, health and safety initiatives, etc)
- Decrease in cleaning costs of \$7,000 associated with the closing of our public halls and cinemas.
- Additional Costs of \$10,000 to support social distancing in our work environment. (Hired another dual cab ute for field staff and numerous cameras/laptops to support video conferencing.)

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

Council estimates that the reduction in revenue and increase in expenditure resulted in a decrease of approximately \$10,000 in the 2019/20 net surplus. It is expected that further financial impacts, though not significant, will flow into the 2020/21 financial year.

Council has considered the consequences of COVID-19 and other events and conditions, and it has determined that they do not create a material uncertainty that casts significant doubt upon the Council's ability to continue as a going concern.

12 New and amended standards and interpretations

Adoption of AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities:

The Council applied AASB 15 and AASB 1058, for the first time from 1 July 2019. AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. These Standards supersede the NFP income recognition requirements previously in AASB 1004 Contributions (with the exception of certain matters relating to public sector NFP entities) as well as current revenue recognition guidance including AASB 118 Revenue, AASB 111 Construction Contracts and the related Interpretations. The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service). Details of the accounting policy adopted for these standards can be found in section 10 of this note. The Council has elected to adopt the modified retrospective method on transition to the new standards with an initial application date of 1 July 2019. The cumulative effect of initially applying AASB 15 and AASB 1058 is recognised at the date of initial application as an adjustment to the opening balance of Accumulated Surplus. Therefore, the comparative information was not restated and continues to be reported under AASB 111, AASB 118, AASB 1004 and related Interpretations.

The Council has determined the impact of the new standards will mainly impact the timing of revenue recognition in relation to special purpose grants. These grants are provided to the Council to construct or acquire an asset to be controlled by the Council. They are accounted for under AASB 1058 and as such, amounts received in relation to these grants are recorded as a liability "Amounts in Advance" and recorded in revenue as the asset is constructed.

The impact of adopting the new standards as at 1 July 2019 was an increase to liabilities of \$0 and a decrease to Accumulated Surplus of \$0.

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 2 - INCOME

	Notes	2020 \$'000	2019 \$'000
RATES REVENUES			
<u>General Rates</u>		8,499	8,268
Less: Mandatory rebates		(139)	(143)
Less: Discretionary rebates, remissions & write offs		(33)	(32)
		<u>8,327</u>	<u>8,093</u>
<u>Other Rates</u> (including service charges)			
Natural Resource Management levy		543	537
Waste collection		679	635
Community wastewater management systems		862	836
		<u>2,084</u>	<u>2,008</u>
<u>Other Charges</u>			
Penalties for late payment		46	46
		<u>46</u>	<u>46</u>
		<u>10,457</u>	<u>10,147</u>
STATUTORY CHARGES			
Development Act fees		61	66
Health & Septic Tank Inspection fees		9	9
Animal registration fees & fines		48	37
Other licences, fees, & fines		16	14
		<u>134</u>	<u>126</u>
USER CHARGES			
Cemetery/crematoria fees		70	53
Visitor Information Centre		16	19
Truck Wash Fees		74	84
Sangarb Collection Fees		78	79
Swimming Pool Revenue		109	115
Ticket Sales		28	39
Hall & equipment hire		36	35
Caravan Park Fees		56	-
Sundry		25	29
		<u>492</u>	<u>453</u>
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		173	253
Banks & other		79	12
Loans to community groups		4	7
		<u>256</u>	<u>272</u>

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 2 - INCOME (con't)

	Notes	2020 \$'000	2019 \$'000
REIMBURSEMENTS			
Private works		58	189
Other		134	152
		<u>192</u>	<u>341</u>
OTHER INCOME			
Insurance & other recoupments - infrastructure, property, plant & equipment		1	1
Rebates Received		20	53
Tatiara Unisted Sporting Grant Funds		-	52
Keith Service Income (Services SA, Centerlink)		125	118
Health Inspection Food Premises Audits		103	95
Sundry		126	73
		<u>375</u>	<u>392</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Amounts received specifically for new or upgraded assets		425	387
Other grants, subsidies and contributions			
Untied - Financial Assistance Grant		3,315	3,757
Roads to Recovery		850	-
Supplementary Roads Grants		-	839
Library & Communications		21	24
Sundry		47	37
		<u>4,233</u>	<u>4,657</u>
		<u>4,658</u>	<u>5,044</u>
<i>The functions to which these grants relate are shown in Note 12.</i>			
Sources of grants			
Commonwealth government		878	46
State government		3,780	4,998
Other		-	-
		<u>4,658</u>	<u>5,044</u>

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 3 - EXPENSE

	Notes	2020 \$'000	2019 \$'000
EMPLOYEE COSTS			
Salaries and Wages		4,225	3,928
Employee leave expense		160	253
Superannuation - defined contribution plan contributions	17	304	291
Superannuation - defined benefit plan contributions	17	101	102
Workers' Compensation Insurance		159	156
Less: Capitalised and distributed costs		(283)	(412)
Total Operating Employee Costs		4,666	4,318
 Total Number of Employees		60	56
<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		21	20
Elected members' expenses		221	217
Election expenses		2	29
Subtotal - Prescribed Expenses		244	266
<u>Other Materials, Contracts & Expenses</u>			
Contractors		1,813	1,679
Maintenance		2,811	2,517
Legal Expenses		33	34
Levies paid to government - NRM levy		548	538
Minor Capital Purchases		221	84
Fuel and Oil		294	331
Sundry		120	210
Subtotal - Other Materials, Contracts & Expenses		5,840	5,393
		6,084	5,659

(Sundry Other Expenses has been restated for 18/19 and 19/20 as a result of Labour Overhead no longer being included in Maintenance Costs this is a direct result of labour not being included.)

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 3 - EXPENSE con't

	2020	2019
Notes	\$'000	\$'000
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Building and Other Structures	755	709
Roads	3,359	3,277
Bridges	40	25
Footways	139	136
Sewerage, Effluent Drainage	456	445
Stormwater Drainage	75	74
Other Structures	71	71
Plant & Equipment	494	509
Other Community Assets	-	1
	<u>5,389</u>	<u>5,247</u>
FINANCE COSTS		
Interest on Loans	<u>78</u>	<u>95</u>
	<u>78</u>	<u>95</u>

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

		2020	2019
	Notes	\$'000	\$'000
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		173	167
Less: Carrying amount of assets sold		216	319
Gain (Loss) on disposal		(43)	(152)
 <i>Assets surplus to requirements</i>			
Proceeds from disposal		-	160
Less: Carrying amount of assets sold		-	113
Gain (Loss) on disposal		-	47
 NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS		 (43)	 (105)

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 5 - CURRENT ASSETS

	Notes	2020 \$'000	2019 \$'000
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		305	299
Deposits at Call		7,729	7,831
Short Term Deposits & Bills, etc		<u>8,751</u>	<u>6,700</u>
		<u>16,785</u>	<u>14,830</u>
TRADE & OTHER RECEIVABLES			
Rates - General & Other		435	465
Accrued Revenues		30	41
Debtors - general		61	103
GST Recoupment		59	95
Loans to community organisations		<u>39</u>	<u>31</u>
Total		<u>624</u>	<u>735</u>
Less: Allowance for Doubtful Debts		<u>6</u>	<u>2</u>
		<u>618</u>	<u>733</u>
INVENTORIES			
Stores & Materials		<u>879</u>	<u>1,208</u>
		<u>879</u>	<u>1,208</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

	Notes	2020 \$'000	2019 \$'000
FINANCIAL ASSETS			
Receivables			
Loans to community organisations		<u>84</u>	<u>53</u>
TOTAL FINANCIAL ASSETS		<u>84</u>	<u>53</u>

TATIARA DISTRICT COUNCIL

Notes to and forming part of the Financial Statements

for the year ended 30 June 2020

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

	Fair Value Level	2019 \$'000				2020 \$'000			
		Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Land - Other	2	6,927	-	-	6,927	-	-	6,927	
Land - Community buildings and other structures	3	4,273	-	-	4,273	-	-	4,273	
Buildings and other structures Level 2	2	4,823	-	(3,808)	1,015	149	(3,864)	1,108	
Buildings and other structures Level 3	3	25,251	73	(10,544)	14,780	958	(12,712)	13,497	
Roads	3	184,747	11,663	(59,336)	137,074	15,303	(61,644)	138,406	
Bridges	3	1,955	175	(942)	1,188	26	(911)	1,598	
Footways	3	5,127	790	(1,515)	4,402	859	(1,737)	4,249	
Sewerage, Effluent Drainage	3	25,849	1,136	(15,885)	11,100	1,818	(16,753)	10,914	
Stormwater Drainage	3	6,356	370	(2,261)	4,465	568	(2,402)	4,522	
Other Structures	3	2,468	80	(1,330)	1,218	128	(1,321)	1,275	
Plant & Equipment	3	6,755	315	(2,972)	4,098	278	(3,127)	3,906	
Other Community Assets		-	23	(3)	20	23	(3)	20	
Work In Progress		-	35	-	35	120	-	120	
Total IPP&E		274,531	14,660	(98,596)	190,595	20,230	(104,474)	190,815	
Comparatives		274,717	3,775	(89,858)	188,634	14,660	(98,596)	190,595	

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 2020

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	CARRYING AMOUNT MOVEMENTS DURING YEAR										2020
	\$'000										\$'000
	2019 Carrying Amount	Net Adjust AASB 16	Additions		Disposals	Dep'n	Transfers		Net Reval'n		2020 Carrying Amount
			New / Upgrade	Renewals			In	Out			
Land - Other	6,927		-	-	-	-	-	-	-	6,927	
Land - Community	4,273		-	-	-	-	-	-	-	4,273	
Buildings and Other Structures Level 2	1,015		149	-	(56)	-	-	-	-	1,108	
Building and Other Structures Level 3	14,780		28	73	(699)	-	-	(685)	-	13,497	
Roads	137,074		758	2,471	(3,359)	-	-	1,466	-	138,406	
Bridges	1,188		-	25	(40)	-	-	430	-	1,598	
Footways	4,402		81	-	(139)	-	-	(95)	-	4,249	
Sewerage, Effluent Drainage	11,100		-	-	(456)	-	-	270	-	10,914	
Stormwater Drainage	4,465		62	-	(75)	-	-	70	-	4,522	
Other Structures	1,218		17	42	(71)	-	-	74	-	1,275	
Plant & Equipment	4,098		8	496	(494)	-	-	-	-	3,906	
Other Community Assets	20		-	-	-	-	-	-	-	20	
Work In Progress	35		-	85	-	-	-	-	-	120	
Total IPP&E	190,595		1,103	3,192	(5,389)	-	-	1,530	-	190,815	
Comparatives	188,634		1,477	3,616	(432)	9	(9)	2,547	-	190,595	

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 2020

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 2020

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	2 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 2019, 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 2020

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 2019, 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 1 July 2019, based on actual costs incurred during the reporting period ended 30 June 2019. 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 2019, 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 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 ending 30 June 2015 and 30 June 2016. A subsequent desktop valuation incorporating update of unit rates occurred as at 1 July 2019, 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 2020

Note 8 - LIABILITIES

	Notes	2020		2019	
		Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES					
Goods & Services		330	-	869	-
Payments received in advance		543	-	-	-
Accrued expenses - employee entitlements		273	-	236	-
Accrued expenses - other		27	-	31	-
Deposits, Retentions & Bonds		23	-	18	-
		<u>1,196</u>	<u>-</u>	<u>1,154</u>	<u>-</u>
BORROWINGS					
Loans		133	721	124	853
		<u>133</u>	<u>721</u>	<u>124</u>	<u>853</u>
<i>All interest bearing liabilities are secured over the future revenues of the Council.</i>					
PROVISIONS					
Employee entitlements (including oncosts)		1,085	57	1,049	84
		<u>1,085</u>	<u>57</u>	<u>1,049</u>	<u>84</u>

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 9 - RESERVES

ASSET REVALUATION RESERVE	1/7/2019	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2020
Notes	\$'000	\$'000	\$'000	\$'000
Land - Community	63,761	-	-	63,761
Land - Other	5,121	-	-	5,121
Buildings & Other Structures	79,124	(611)	-	78,513
Sewerage, Effluent Drainage	4,002	270	-	4,272
Stormwater Drainage	2,772	70	-	2,842
Plant & Equipment	1,096	-	-	1,096
Roads	28,163	1,466	-	29,629
Footways	1,074	(95)	-	979
Bridges	6,926	430	-	7,356
TOTAL	192,039	1,530	-	193,569
Comparatives	189,492	2,547	-	192,039

OTHER RESERVES	1/7/2019	Transfers to Reserve	Transfers from Reserve	30/6/2020
Long Service Leave Reserve	356	3	-	359
Plant Replacement Reserve	353	3	-	356
Clayton Farm Reserve	69	1	-	70
CWMS Maintenance Reserve	7,320	680	-	8,000
Reserve Land Development	604	808	-	1,412
Reserve Keith Community Library	29	3	-	32
Reserve Tatiara Creek	46	-	-	46
Reserve Rubble Rehabilitation	312	3	-	315
Future Road Renewal	1,871	-	(271)	1,600
Unplanned Maintenance	259	2	-	261
Reserve Open Space	62	1	-	63
TOTAL OTHER RESERVES	11,281	1,504	(271)	12,514
Comparatives	9,726	1,748	(193)	11,281

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

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 employment.

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 CWMS.

Tatiara 26 Land Development Reserve

The Land Development Reserve was established for Land Development in Keith Industrial Estate, Bordertown Industrial Estate, Bennett Street Bordertown and Bordertown Caravan Park.

Tatiara 27 Keith Community Library

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

Tatiara 28 Creek Reserve

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

Tatiara 29 Rubble Rehabilitation

Money put aside for future rehabilitations.

Tatuara 30 Open Space Reserve

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

Tatiara 31 Future Road Renewal

Money put aside for future road renewal works required.

Tatiara 32 Unplanned Maintenance

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

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

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.

	2020	2019
	Notes	
CASH & FINANCIAL ASSETS	\$'000	\$'000
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

	Notes	\$'000	\$'000
Total cash & equivalent assets	5	16,785	14,830
Balances per Cash Flow Statement		16,785	14,830

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

Net Surplus (Deficit)	304	1,351
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	5,389	5,247
Net increase (decrease) in unpaid employee benefits	46	112
Change in allowances for under-recovery	4	(2)
Grants for capital acquisitions treated as Investing Activity	(425)	(387)
Net (Gain) Loss on Disposals	43	105
	5,361	6,426
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	119	88
Net (increase) decrease in inventories	329	(180)
Net increase (decrease) in trade & other payables	5	367
Net Cash provided by (or used in) operations	5,814	6,701

(c) Financing Arrangements

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

Bank Overdrafts	350	350
Corporate Credit Cards	37	10
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 2020

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	2020	2019	2020	2019
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administration	12,083	12,346	988	1,004	11,095	11,342	2,725	3,174	62,099	61,023
Public Order & Safety	54	42	225	202	(171)	(160)	1	-	173	170
Health	121	111	164	164	(43)	(53)	-	-	130	127
Social Security & Welfare	30	64	259	318	(229)	(254)	17	5	277	272
Housing and Community Protection of the Environment NEC	1,747	1,628	2,522	2,619	(775)	(991)	7	4	3,186	3,131
Sporting & Recreation	282	292	2,909	2,492	(1)	(1)	-	-	-	-
Agricultural Services	3	3	606	596	(2,627)	(2,200)	27	24	1,485	1,459
Mining, Manufacturing & Construction	64	66	304	(21)	(603)	(593)	-	-	387	380
Transport & Communications	1,486	1,589	5,993	5,867	(240)	87	-	-	353	347
Economic Affairs NEC	75	23	570	280	(4,507)	(4,278)	1,450	1,435	133,460	133,011
Other Purposes NEC	194	224	1,676	1,797	(495)	(257)	-	-	1,186	1,165
					(1,482)	(1,573)	6	15	6,445	6,334
TOTALS	16,139	16,388	16,217	15,319	(78)	1,069	4,233	4,657	209,181	207,419

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

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 2020

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 0.45% and 1.6% (2019: 1.25% and 1.5%). Short term deposits have an average maturity of 365 days and an average interest rates of 1.14% (2018: 365 days, 1.87%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Rates & Associated 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: Secured over the subject land, arrears attract interest of 0.55% (2019: 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 (describe basis); interest is charged at fixed (or variable - describe) rates between 6.8% and 6.8% (2019: 6.8% and 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 2020**

Note 13 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2020	Due < 1 year \$'000	Due > 1 year ≤ 5 years \$'000	Due > 5 years \$'000	Total Contractual Cash Flows \$'000	Carrying Values \$'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
2019	Due < 1 year \$'000	Due > 1 year; ≤ 5 years \$'000	Due > 5 years \$'000	Total Contractual Cash Flows \$'000	Carrying Values \$'000
<u>Financial Assets</u>					
Cash & Equivalents	14,830	-	-	14,830	14,830
Receivables	738	56	2	796	786
Total	15,568	56	2	15,626	15,616
<u>Financial Liabilities</u>					
Payables	887	-	-	887	887
Current Borrowings	189	-	-	189	189
Non-Current Borrowings	-	756	283	1,039	853
Total	1,076	756	283	2,115	1,929

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

	30 June 2020		30 June 2019	
	Weighted Average Interest Rate %	Carrying Value \$'000	Weighted Average Interest Rate %	Carrying Value \$'000
Fixed Interest Rates	6.8	853	6.8	977
		<u>853</u>		<u>977</u>

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

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 2020

Note 14 - COMMITMENTS FOR EXPENDITURE

	2020	2019
	Notes	\$'000
Other Expenditure Commitments		
Other non-capital expenditure commitments in relation to investment properties:		
Waste Management Services	1,800	1,889
Employee Remuneration Contracts	1,823	2,450
Gardening Contracts	34	36
Audit Contract	42	41
Cleaning Contract	228	-
Roadside Tree Trimming	363	482
Street Cleaning	63	125
Roadside Slashing Contract	50	-
Roadmarking Works Contract	91	-
Environmental Health Officer Contract	109	-
IT Contract	146	313
	4,749	5,336
These expenditures are payable:		
Not later than one year	2,052	1,667
Later than one year and not later than 5 years	2,697	3,669
	4,749	5,336

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 15 - FINANCIAL INDICATORS

	2020	2019	2018
Operating Surplus Ratio			
<u>Operating Surplus</u>	-0.5%	7.0%	4.1%
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>	-89%	-75%	-67%
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	0.7%	5.0%	4.6%
Adjusted Net Financial Liabilities Ratio	-77%	-64%	-56%

Asset Renewal Funding Ratio

<u>Net Outlays on Existing Assets</u>	127%	117%	72%
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.

Ratio Analysis:

Provide a brief analysis about the state of Councils financial health with reference to movements from year to year of the two adjusted ratios as well as the asset renewal ratio.

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

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

	2020		2019
	\$'000		\$'000
Income	16,139		16,388
Expenses	<u>(16,217)</u>		<u>(15,319)</u>
Operating Surplus / (Deficit)	(78)		1,069
 Net Outlays on Existing Assets			
Capital Expenditure on renewal and replacement of Existing Assets	(3,192)		(3,616)
Add back Depreciation, Amortisation and Impairment	5,389		5,247
Proceeds from Sale of Replaced Assets	<u>173</u>		<u>167</u>
	2,370		1,798
 Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(1,103)		(1,477)
Amounts received specifically for New and Upgraded Assets	425		387
Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i>	-		160
	<u>(678)</u>		<u>(930)</u>
Net Lending / (Borrowing) for Financial Year	<u>1,614</u>		<u>1,937</u>

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

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 2018-19; 9.50% in 2019-20). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2018-19) 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 119.32(b), 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 Willie 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 2020

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 2020

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:

	2020	2019
	\$	\$
Salaries, allowances & other short term benefits	953,068	747,280
TOTAL	953,068	747,280

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

	2020	2019
	\$	\$
Planning and building applications fees	3,905	416
TOTAL	3,905	416

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 \$50,000 during the year.

One Key management personnel has two 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*.

Key management personnel or close family members (including related parties) lodged a total of twelve planning and building applications during the year. In accordance with the Local Government Act 1999, these persons declared conflicts of interest and took no part in the assessment or approval processes for these applications.

One 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.

One Key Management Personnel was member of the Bordertown Primary School Governing Council until December 19. In Accordance with the Local Government Act 1999, this person declared an interest in matters relating to Bordertown Primary School for this period.

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.

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 19 - RELATED PARTY DISCLOSURES Cont.

One Key Management Personnel is Director of the Stand Like Stone foundation. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to the Stand Like Stone Foundation. During the year the Stand Like Stone Foundation received a \$2,000 Grant.

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.

One Key Management Personnel is member of the Keith War Memorial Community Centre Inc. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to the Keith War Memorial Community Centre Inc.

One Key Management Personnel is a board member of the Keith War Memorial Sports Centre. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to Keith War Memorial Sports Centre

One Key Management Personnel is a member of Willalooka Progress Association. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to the Willalooka Progress Association. During the year the Willalooka Progress Association received payment of \$708.86.

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

One Key Management Personnel is the president of Bordertown 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 member of Rotary Club of Bordertown. In Accordance with the Local Government Act 1999, this person declares an interest in matters relating to Rotary Club of Bordertown.

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

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.

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.

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

TATIARA DISTRICT COUNCIL
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 22 – EVENTS AFTER THE STATEMENT OF FINANCIAL POSITION DATE

COVID-19 has been classified as a global pandemic by the World Health Organisation and has developed rapidly in 2020. Measures taken by the Federal and State governments have affected South Australia's economic activity and Council's operations.

At this stage, the financial impacts on Council's operations have not been significant and Council does not expect that further financial impacts to flow into the 2020/21 financial year to be significant. We refer to note 1 (11) providing details of the financial impacts caused by COVID-19.

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INDEPENDENT AUDITOR'S REPORT

To the members of the District Council of Tatiara

Opinion

We have audited the accompanying financial report of the District Council of Tatiara (the Council), which comprises the statement of financial position as at 30 June 2020, 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 the 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 2020, 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

19 / 10 / 2020

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INDEPENDENT AUDITOR'S REPORT

To the Members of the District Council of Tatiara

Independent Assurance report on the Internal Controls of the 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 2019 to 30 June 2020 have been conducted properly and in accordance with law.

In our opinion, the 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 2019 to 30 June 2020.

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 2019 to 30 June 2020. 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, 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 2019 to 30 June 2020. 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 which it was prepared

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

19 / 10 / 2020

TATIARA DISTRICT COUNCIL
Annual Financial Statements
for the year ended 30 June 2020

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 2020, 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: 20/10/2020

TATIARA DISTRICT COUNCIL
Annual Financial Statements
for the year ended 30 June 2020

STATEMENT BY AUDITOR

I confirm that, for the audit of the financial statements of Tatiara District Council for the year ended 30 June 2020, 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) Regulations 2011*.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA Registered Company Auditor
Partner

Dated this 19th day of October 2020

APPENDIX 2

Limestone Coast Local Government Association 2019-20 Annual Report



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LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION



ANNUAL REPORT 2019-20



WELCOME

As the President of the Limestone Coast Local Government Association (LCLGA) it has been a privilege to work with the LCLGA Board and our constituent members in 2019 – 2020.

Notably, the LCLGA Board developed and approved a new strategic plan for the next five years. With our members, we agreed that the reason the LCLGA exist is to “collectively build stronger communities”.

Collaboration to achieve regional outcomes is in our DNA. It continues to be our purpose since our formation by our members in 1885.

During 2019/20 the Covid-19 pandemic was a significant disruptor to every aspect of our operations. This disruption was heightened in the Limestone Coast due to our proximity to the Victorian Border. Life in the Limestone Coast does not stop at the Victorian Border, and indeed our communities, economies, recreational, social and health systems cross the border with many of our friends, employees, business partners, customers, stakeholders and families living in Western Victoria. We are very much looking forward to the reopening of the SA/Vic Border.

We take great pride in how our members and the LCLGA have worked together with our community throughout 2019/20 to sustain services, deliver recovery programs, provide information, connect our community, deliver projects; and provide a voice to state and federal government.

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

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

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

The Annual Report includes a detailed overview of the LCLGA operations and the value we have delivered to our members. I commend this years' report to you and would like to acknowledge the continued support of the constituent council Mayors, elected members and Chief Executive Officers.

Mayor Erika Vickery (OAM)

President LCLGA



INTRODUCTION

This document is the Annual Report of the Limestone Coast Local Government Association (LCLGA) Inc. for the period 1st July 2019 to 30th June 2020. This document is prepared pursuant to the Local Government Act 1999 to report to our Constituent Councils on the work and operation of the Association for the preceding financial year.

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

OUR ASSOCIATION

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

The Association is comprised of the following Constituent Councils:

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

Under its Charter, LCLGA's objectives are to:

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

THE LCLGA BOARD

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

LCLGA BOARD MEMBERS 2019-20

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 2019-2020. Meetings are hosted by Constituent Councils on a rotational basis.

OFFICE BEARERS 2019-2020

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 2019, Mayor Erika Vickery was again elected as LCLGA President, to serve in the position for a period of 12 months. Mayor Richard Sage was elected as LCLGA Vice President.

During 2019-2020, the Executive Officer role was filled by Tony Wright

Dean Newbery and Partners are the appointed Auditor.

During 2019-2020, LCLGA engaged the following staff to deliver regional programs:

STAFF MEMBER	ROLE
Tony Wright	Executive Officer
Michaela Bell	Project Manager
Tony Elletson	STARCLUB Field Officer - Limestone Coast Regional Sporting Academy Coordinator
Biddie Shearing	Tourism Development Manager
Ali Auld (until June 2020)	Regional Community Road Safety Officer
Ali Auld	Leadership Program
June Saruwaka (until July 2019)	Regional Waste Management Coordinator
Prae Wongthong (until Jan 2020)	Climate Adaptation Project Officer
Mae Steele	Executive Support Officer
Nicole Moran	Trainee

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 Chair)
SAROC	Mayor Erika Vickery (Chair) Mayor Richard Sage (Delegate) LCLGA EO

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

ASSOCIATION COMMITTEES AND WORKING PARTIES

To undertake specific projects or fulfil areas of operational responsibility, LCLGA convenes a number of committees and working parties. LCLGA acknowledges the work of all who have contributed to the following committees and working parties throughout 2019-2020. *(The current appointments are listed, as of 8th February 2019)*

COMMITTEE / WORKING PARTY	REPRESENTATIVE	COUNCIL	
LC LGA Roads and Transport Management Group	Cr Jamie Jackson (Presiding Member) Mr Aaron Hillier	Tatiara District Council	
	Cr Paul Jenner CEO or delegated staff member	City of Mount Gambier	
	Mr Steve Bourne	Naracoorte Lucindale Council	
	Mr Dave Worthley	Kingston District Council	
	Mr Peter Halton Ms Kerry Baker (Proxy)	Wattle Range Council	
	Mr Adrian Schutz	District Council of Grant	
	Mr Trevor Hondow Cr Bob Bates (Proxy)	Robe District Council	
	LCLGA EO LCLGA Project Manager	LCLGA	
	Limestone Coast Economic Development Reference Group	Mr Trevor Smart Mayor Erika Vickery	Naracoorte Lucindale Council
		Mayor Richard Sage CEO or delegated staff member (Proxy)	District Council of Grant
Mr Roger Balbolka Mr Steve Chapple		Wattle Range Council	
Cr Frank Morello CEO or delegated staff member		City of Mount Gambier	
Mr James Holyman		District Council of Robe	
Ms Nat Traeger		Kingston District Council	
Mayor Graham Excell Ms Anne Champness		Tatiara District Council	
LCLGA EO LCLGA Project Manager LCLGA Tourism Development Manager		LCLGA	

LCLGA WORKING PARTIES & COMMITTEES

COMMITTEE / WORKING PARTY	REPRESENTATIVE	COUNCIL
LCLGA Regional Waste Management Steering Committee	Mr Steve Bourne	Naracoorte Lucindale 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 James Holyman	Robe District Council
	Mr Andrew Pollock Mr Aaron Hillier (Proxy)	Tatiara District Council
	Mr Peter Halton Ms Lauren Oxlade (Proxy)	Wattle Range Council
	LCLGA Project Manager LCLGA EO	LCLGA
Tourism Management Group	Ms Jane Fetherstonhaugh Mr Mike Ryan (Proxy)	District Council of Grant
	Mr James Holyman	District Council of Robe
	Ms Sally Klose	Naracoorte Lucindale Council
	Ms Nat Traeger	Kingston District Council
	Mr Steve Chapple Mr Roger Balbolka	Wattle Range Council
	CEO or delegate	City of Mount Gambier
	Mr Kingsley Green Ms Anne Champness	Tatiara District Council
	Mrs Biddie Shearing LCLGA EO	LCLGA
Regional Sport and Rec Advisory Group	Ms Jane Fetherstonhaugh Ms Jayne Miller (Proxy)	District Council of Grant
	Ms Heather Schinkel	Kingston District Council
	Mrs Sally Klose	Naracoorte Lucindale Council
	Cr David Laurie Mayor Alison Nunan (Proxy)	District Council of Robe
	Ms Naomi Fallon	Tatiara District Council
	Ms Sarah Mrzec Mr Steve Chapple	Wattle Range Council
	Cr Kate Amoroso	City Mount Gambier
	Mr Tony Elletson LCLGA EO	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
	LCLGA EO	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 2019-2020, LCLGA made or continued the following appointments to other organisations.

(The current appointments are listed, as of 8th February 2020)

LCLGA APPOINTMENTS TO OUTSIDE ORGANISATIONS	CURRENT APPOINTMENTS	COUNCIL
South East Zone Emergency Management Committee (ZEMC)	Mr Andrew Meddle	City of Mount Gambier
	Mr Daryl Whicker	District Council of Grant
Limestone Coast Zone Emergency Centre Committee (ZEST)	LCLGA EO (Local Government Controller)	LCLGA
	Mr Ben Hood (Local Government Deputy Controller)	City of Mount Gambier
Green Triangle Freight Action Plan – Implementation Management Group	Mr Andrew Meddle	City of 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 (Delegate)	
South Australian Regional Organisation of Councils (SAROC)	Mayor Erika Vickery (SAROC Chair)	Naracoorte Lucindale Council
	Mayor Richard Sage	District Council of Grant
	LCLGA EO (Observer)	LCLGA
Ac.care Board	Mr Tony Wright	LCLGA

1. INFRASTRUCTURE

	DESIRED REGIONAL OUTCOME	LC LGA ROLE	LC LGA ACTIONS 2018-2019	KEY OUTCOMES
1.1	Existing and future regional infrastructure is fit for purpose and has the capacity to meet the region's needs.	Regional Leadership	Lead the implementation of the LCLGA 2030 Regional Transport Plan	LCLGA have engaged HDS Australia to undertake an update to the 2030 Regional Transport Plan, Road Action Plans & Roads Database
		Advocacy	Submissions and engagement with local members, and State and Federal government.	Coastal challenges, Supporting the Green Triangle Freight Action Plan, Waste levy and strategy, roads, signage and regional housing.
		Council Coordination	Effectively coordinate regional submissions for the Special Local Roads Program to maximise investment in regional road infrastructure.	LCLGA submitted nine prioritised applications for funding under the Special Local Roads Program (SLRP) for 2018-2019 requesting a total \$1,810.500 (refer to table on page 9)
1.2	Councils to protect built heritage, heritage spaces and the region's cultural heritage.	Council Coordination	Effectively coordinate and manage a regional Heritage Advisory Service for the benefit of Constituent Councils and private owners.	LCLGA currently engages Habitable Places Architects to deliver the Limestone Coast Heritage Advisory Services to Constituent Councils on a fee-for-service, under an Agreement for 2016-2021. The Heritage Adviser works closely with and under the direction of Councils' planning and development assessment staff to provide timely and considered professional advice that includes: <ul style="list-style-type: none"> > Heritage conservation advice > Statutory DA assessment and advice > Policy advice to Council > Local Heritage Development Plan Amendments > CDAP/Heritage Committee > State Heritage Unit
1.3	Development of a regional approach to the maintenance and provision of improved and new infrastructure and utility services.	Advocacy	Advocate for the region for improved and sustainable services from State and Australian Governments in meeting our regional needs for: <ul style="list-style-type: none"> > Roads > National Broadband Network > Mobile phone coverage 	LCLGA has continued to advocate on Roads, data services and the need to address blackspots.

1. INFRASTRUCTURE

SPECIAL LOCAL ROADS

	COUNCIL	ROAD	ROAD TYPE	ESTIMATED PROJECT COST \$	\$ SLRP SOUGHT
1	Tatiara District Council	Brown Terrace	Freight	145,000.00	72,500.00
2	District Council of Grant	Ramsay Terrace	Freight	400,000.00	200,000.00
3	Wattle Range Council	Railway Terrace South	Freight	300,000.00	150,000.00
4	Tatiara District Council	Mingbool Road	Freight	260,000.00	130,000.00
5	Wattle Range Council	Wandilo Forest Road	Freight	550,000.00	275,000.00
6	Wattle Range Council	Kennedy Road (Glencoe)	Freight	102,000.00	51,000.00
7	Naracoorte Lucindale	Old Caves Road	Tourism	1,235,000.00	617,500.00
8	District Council of Robe	Bagdad Road / Dairy Range Road	Freight	262,000.00	131,000.00
9	Tatiara District Council	Railway Terrace South	Freight	367,000.00	183,500.00
				\$ 3,621,000.00	\$ 1,810,500.00

2. SUSTAINABLE ECONOMY

	DESIRED REGIONAL OUTCOME	LC LGA ROLE	LC LGA ACTIONS 2019-20	KEY OUTCOMES
2.1	A growing and diverse economy, based on the region's natural assets and innovative community, under the priorities of: Premium Food and Wine from our Clean Environment; and Growing Advanced Manufacturing.	Regional Leadership	Convene the Limestone Coast Economic Development Group (LCEDG) and maintain the Limestone Coast Economic Development Group Work Plan.	<p>The LCEDG continues to be an important forum to further regional priorities. The LCEDG consists of LCLGA members, RDA Limestone Coast and State Government representatives through Primary Industries and Regions SA (PIRSA) and the Department of State Development.</p> <p>The LCEDG completed a review of their Terms of Reference and developed a Work Plan to guide the implementation and prioritisation of critical projects to assist in achieving the outcomes detailed in the Limestone Coast Regional Growth Strategy & Action Plan</p> <p>Some of the major projects discussed includes:</p> <ul style="list-style-type: none"> > Limestone Coast Migration Project – workforce attraction & retention strategy > Workforce Assessment needs in the disability sector in the Limestone Coast > Development of a Strategic Plan for the Limestone Coast Red Meat Cluster > Limestone Coast Leadership Program
		Advocacy	Strongly advocate for investment, projects, legislation/policy review or development to promote economic growth in the region.	Engagement, presentations and submissions on projects and policy settings on the Growth Strategy pillars for growth.
		Partnership	Partner with RDA Limestone Coast to drive economic development projects for the Region.	This is an ongoing project where the LCLGA and Councils provide funding to enable the delivery of regional projects and supporting services for small businesses.

2. SUSTAINABLE ECONOMY

	DESIRED REGIONAL OUTCOME	LC LGA ROLE	LC LGA ACTIONS 2019-20	KEY OUTCOMES
2.2	A thriving and well-supported tourism industry, growing the region's status as a visitor destination.	Advocacy	Advocate for and support industry leadership within regional tourism, including the rollout of the regional Limestone Coast brand	<p>The region has been represented at domestic and global tourism activities, underpinned by the Limestone Coast regional brand; and has contributed regularly at the SA Regional Chairs forums, including meetings with SATC, the Minister for Tourism and the Premier.</p> <p>The development of a Limestone Coast Industry Reference Group to test collaboration and the creation of an independent industry voice for the region.</p> <p>LCLGA supported the Mixed Dozen project which entailed significant business building capacity activities and a consumer-facing digital tool, which has leveraged the Limestone Coast Regional Brand.</p>
		Council Coordination	Coordinate council investment to implement the Regional Tourism Plan	<p>Due to Covid-19, some scheduled activities in regional tourism plan were re-directed to support and recovery work.</p> <p>The LCLGA Tourism Management Group developed a Recovery & Rebuilding Action Plan to provide support to the tourism sector and our members during the emergence of Covid-19.</p> <p>In parallel a new Destination Tourism & Marketing Plan was underdeveloped which was delayed due to Covid-19.</p>
2.3	A sustainable population base with the skills and capability to grow regional economic development.	Advocacy	Assist key regional bodies and the South Australian Government with the objective to grow our population, develop our regional workforce, and to build skills and capability in our communities, through implementation of the outcomes developed in the Limestone Coast Regional Growth Plan.	<p>The Limestone Coast Regional Growth Strategy identified 'Invigorating the working age population, by attracting and retaining more people across the region to fill key skills gaps and support vibrant and sustainable regional communities' as a priority area for growing the population in the Limestone Coast.</p>

3. ENVIRONMENTAL SUSTAINABILITY

	DESIRED OUTCOME	LC LGA ROLE	LC LGA ACTIONS 2019-2020	KEY OUTCOMES
3.1	Local Government is a key partner in the sustainable management of the environment and natural resources in the region.	Advocacy and Partnership	Engagement with members and stakeholders on local environmental and sustainability issues.	LCLGA represents the region, as required, with regard to coastal, 4wd access and impacts from climate variability.
		Partnership	In partnership with Natural Resources South East and RDA Limestone Coast deliver the outcomes identified in the Climate Adaptation Plan	<p>Since 2018, the LCLGA have worked on the 'Coastal Flood Mapping Viewer application project' in collaboration with the Eyre Peninsula NRM Board, Eyre Peninsula Local Government Association, the Coast Protection Board and the Department for Environment and Water Department. This was funded by the Natural Disaster Resilience Program to improve access to Coastal flood mapping information.</p> <p>The Interactive Flood Mapping Tool is aimed at providing improved information about coastal flood hazard from sea level rise and flood events. The tool was launched in June 2020.</p>
3.2	A regional approach to landfill minimisation and innovative waste management.	Delivery	Coordinate shared resources for the Regional Waste Management Coordinator to deliver a regional approach to waste management.	<p>The LCLGA engaged the University of South Australia and BDO EconSearch to develop a model to test the viability and risks for a regional Material Recovery Facility (MRF). This involved an assessment of the costs in material recovery, processing and reuse of recyclable materials within the Limestone Coast context.</p> <p>A objective of this study was to create an assessment framework to determine the economic benefit from a range of options for the management of recyclable waste in the region.</p>
		Delivery	In partnership with Constituent Councils, develop an Implementation Plan for the Regional Waste Infrastructure Plan.	The Limestone Coast Region Waste and Resource Recovery Implementation Plan provides a list of priority actions for the region. The Committee has representatives from of our members who facilitate and coordinate the implementation plan.

3. ENVIRONMENTAL SUSTAINABILITY

	DESIRED OUTCOME	LC LGA ROLE	LC LGA ACTIONS 2019-2020	KEY OUTCOMES
3.3	Well-managed and protected terrestrial, wetland, coastal and marine environments, with active partnership from all responsible organisations.	Partnership	Investigate further opportunities for funding of critical environmental outcomes and identified regional projects.	<p>The LCLGA was successful in obtaining funding from the LGR&DS to bring together Councils, State Government, Local Government Risk Management and independent researchers to develop a new, more equitable and sustainable funding model to manage coastal issues.</p> <p>This project aims to produce a new, collaborative and evidence-based coastal protection and management funding model for South Australian Coastal Councils, that take into account:</p> <ul style="list-style-type: none"> > The roles and most appropriate cost-sharing arrangements for coastal management across all levels of Government; > Establish a long-term program of works, rather than the current year-to-year arrangements; > A more streamline funding mechanisms to achieve multiple outcomes for our coast, including protection, tourism, health, recreational and environmental benefits; > Appropriate cost-sharing on public vs private benefits from the investment of public funding into coastal management and protection; > The Principles and thresholds for triggering Government financial intervention/support vs default market/insurance-driven response.

4. COMMUNITY AND SOCIAL WELLBEING

	DESIRED OUTCOME	LC LGA ROLE	LC LGA ACTIONS 2019-2020	KEY OUTCOMES
4.1	Regional communities have access to appropriate health and education services and facilities.	Advocacy	<p>Advocate for expanded mental health and drug treatment services and support in the Limestone Coast.</p> <p>Encourage and support the initiatives of Constituent Councils to be expanded regionally, particularly regarding suicide prevention and other priority issues with significant impacts on regional areas.</p>	<p>The LC LGA continues to support the Substance Misuse Limestone Coast (SMLC) project and has engaged a Project Officer to deliver the Program in the region.</p> <p>With 3-years funding from the Federal Department of Health, SMLC has successfully delivered educational programs targeting schools and the community that can be adapted to the needs of each locations in the Limestone Coast.</p>
4.2	Regional communities have access to programs and facilities promoting a healthy lifestyle.	Partnership and Delivery	Partner with Constituent Councils to deliver the Regional Public Health and Wellbeing Plan	Under the South Australian Public Health Act, 2011 (The Act) South Australian Councils are required to maintain and review their Regional Public Health Plan (RPHP). The majority of Councils within the LCLGA agreed that a joint Public Health & Wellbeing Plan be reviewed and updated. A draft copy has been prepared for consultation.
			Partner with the Office of Recreation and Sport to deliver the STARCLUB Program for the Limestone Coast.	Local Government recognises the importance of sporting and recreation clubs to regional communities and is pleased to partner with the Office for Recreation, Sport and Racing to deliver the Star Club Program in the Limestone Coast. The Star Club Program has supported over 100 sporting and recreation clubs in the Limestone Coast in the areas of leadership, financial sustainability, compliance, planning and volunteer management
4.3	Local Government is a key regional partner in emergency management, road safety and other community safety programs.	Council Coordination	Assist to coordinate Constituent Councils' role in Zone Emergency Management to ensure appropriate role for Local Government in emergency response and recovery.	The LCLGA is a member of the Zone Emergency Management Committee (ZEMC), the Bushfire Management Committee (BMC) and the Zone Emergency Support Team (ZEST) with responsibility for regional emergency preparedness, response, planning and implementation.
		Partnership and Delivery	Partner with the DPTI, and work with relevant State agencies and community road safety groups to implement the South East Road Safety Strategy, including the engagement of a Regional Community Road Safety Officer to coordinate regional efforts to reduce road crashes and trauma.	<p>Sponsored by DPTI and supported by regional stakeholders the roads safety program was established to provide a regionally based road safety advocate to lead regional road safety activities including campaigning, initiating and promoting road safety messages and actions across the Limestone Coast.</p> <p>This is the final year of this project with the shift in responsibilities and resources to DPTI and SAPOL.</p>

5. LCLGA GOVERNANCE, LEADERSHIP & FINANCIAL SUSTAINABILITY

	DESIRED OUTCOME	LC LGA ROLE	LC LGA ACTIONS 2019-2020	KEY OUTCOMES
5.1	LCLGA is recognised as the regional leadership body which provides a framework and coordination for other regional groups.	Regional Leadership	<p>Lead regional advocacy and action on priority issues, and actively engage and coordinate partner organisations' action on common regional issues.</p> <p>Facilitate active engagement and participation of Constituent Councils on issues and decisions that impact their communities.</p>	<p>As the peak Local Government body in the region, LCLGA continues to work 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.</p> <p>Additional to maintaining these working relationships, we also maintain close contact with both the State and Federal Government and regularly meet with Ministers and senior agency staff on issues relevant to the Region.</p>
5.2	Regional Local Government is effective and cost efficient.	Council Coordination	<p>Work with the State Government to implement the new Planning Act</p> <p>Identify and coordinate practical opportunities for joint investment, shared services and resources between Constituent Councils and the LGA that improve service delivery and provide cost savings.</p> <p>Coordinate and convene specialist Working Groups to address and act on regional issues of common interest to Constituent Councils:</p>	<p>The Board approved the formation of a Joint Planning Board for the Limestone Coast which will facilitate the delivery of a new Regional (Land Use) Plan by 2024.</p> <p>Many of our existing projects and programs provide shared service outcomes. Agreement was reached with our members to assess the market for shared outcomes in Roads, Waste and Materials Recycling. Additional activities in shared advertising were completed.</p> <p>The LCLGA continues to coordinate and convene the following;</p> <ul style="list-style-type: none"> > Roads and Transport Working Group > Limestone Coast Economic Development Reference Group > Regional Waste Management Steering Committee > Regional Sport and Recreation Advisory Group > Tourism Management Group
5.3	A well-governed regional organisation.	Delivery	Ensures the Association operates and carries out its operations in alignment with the adopted LCLGA Charter and relevant legislation	<p>The LCLGA has developed a new strategic plan to guide the Association over the next five years.</p> <p>In developing this plan, we engaged extensively with our members and stakeholders to understand what they value about the LCLGA, where we can improve and most importantly, what we should do into the future.</p> <p>We also explored the externalities that are likely to impact our members and the LCLGA in delivering this strategic plan. In a workshop with our Board (Mayors of the Limestone Coast constituent Councils) and Council CEO's we developed clarity on our "why"</p> <p>The "why" for the Limestone Coast Local Government</p> <p>is working with our members "collectively building stronger communities".</p>

5. LCLGA GOVERNANCE, LEADERSHIP & FINANCIAL SUSTAINABILITY

	DESIRED OUTCOME	LC LGA ROLE	LC LGA ACTIONS 2017-18	KEY OUTCOMES
5.4	LCLGA maintains its reputation with State and Australian Governments as a leading Local Government body and effective advocate for the Limestone Coast.	Advocacy	Lead effective and targeted advocacy campaigns, on priority regional issues, in partnership with Constituent Councils, the LGA and regional organisations as appropriate.	<p>Each year at both a state and federal level the LCLGA are requested to provide feedback and submission on behalf Limestone Coast region and our Constituent Councils.</p> <p>Some of our major submissions include:</p> <ul style="list-style-type: none"> > Joint Standing Committee on 'Migration in regional Australia' > Regions SA 'Regional Development Strategy Discussion Paper' > Select Committee 'Matters relating to the timber industry in the Limestone Coast' > South Australian Productivity Commission 'Inquiry into Local Government costs and efficiency.' > Efficient rating of renewable energy assets.
			Continue to be active members of SAROC and the LGA Board to support LCLGA's advocacy on regional issues and issues affecting Local Government.	President of the LCLGA Mayor Erika Vickery, Vice President Richard Sage 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.
			Lead the regions response and input to the State and Australian Governments on key issues and opportunities, acting as a single point of contact for regional visits and requests.	We engaged with Local Members, State and Federal Government including attending meetings with the Premier, State Ministers and Federal MP's and the opposition.
5.5	Effective communications with Constituent Councils, partner organisations and the community.	Delivery	Develop a modern communication plan that provides up to date information	The LCLGA EO and Project staff continue to meet regularly with Constituent Councils
			Continue LCLGA representation on key outside organisations	LCLGA Project staff provide bi-monthly reports to LCLGA Constituent Councils
				Continued LCLGA representation on key outside organisations.
5.6	LCLGA financial processes are transparent and efficient, ensuring a sustainable financial position.	Delivery	Implement an annual program of budget development, consultation, adoption and review.	We continue to hold our bi-monthly Board meetings across the Limestone Coast with reports being tabled for consideration, the majority of which are available to the public.
			Ensure that the LCLGA Board and Constituent Councils are provided with bimonthly financial and performance reports, and an Annual Report.	Budgets are prepared and sent out for Council feedback throughout April and May each year with final adoption of the Annual Budget taking place at the August Board meeting.
			Explore approaches to attract funding for LCLGA to deliver or partner on priority regional projects.	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 through grant programs in Tourism, Waste and Leadership.

The South Australian Tourism Commission has a strategic partnership with each region in South Australia (there are 11 regions including Limestone Coast).

The Limestone Coast Local Government Association (LCLGA) is the preferred partner and we have a strong working relationship which supports this strategic alliance. The SATC provides \$47,000 pa (+CPI) to LCLGA, plus access to a further \$20,000 pa (matched 1:1) for consumer-facing activity. This financial agreement outlines agreed KPI's to be achieved such as being an in-region liaison for industry, political and local intelligence.

In addition, through the Tourism Industry Development Manager, we provide advice on funding applications that have a tourism outcome, for example, Events Funding.

The Limestone Coast Visitor economy was valued at \$375 million, year ending March 2020 (Tourism Research Australia) with 667,000 overnight visitors and 765,000 day trips.

The LCLGA Tourism Management Group monitor and oversee the implementation of the regional Priorities to Grow the Visitor Economy by 2020 (which expired in June 2020) within our Regional Tourism Framework (pictured below).

INDUSTRY

The Limestone Coast Collaborative
 Custodians of the Limestone Coast Regional Brand

24 x Tourism & Business Interest Groups
 875 tourism business across the region

South Australian Tourism Industry Council
 The peak body of the SA Tourism Industry

Delivering on the promise
Consumer Facing Activities

REGIONAL LEADERSHIP

Limestone Coast Local Government Association
 Consisting of 7 local councils

Limestone Coast Economic Development Group
 A group of high level leaders and economic practitioners focused on driving the region forward with their LCED Group Work Plan.

Regional Development Australia Limestone Coast

Capacity Building + Facilitation
Advocacy + Support
Leadership

GOVERNMENT

South Australian Tourism Commission
Regions SA / PIRSA

Dept. Environment, Water, Natural Resources

Austrade

AusIndustry

Leadership
Capacity Building + Support
Funding

PRIORITY 1: GROW OUR SHARE IN INTERNATIONAL VISITOR EXPENDITURE

The Limestone Coast was represented at the following Trade Events, specifically targeting our key international markets of United Kingdom, Europe/Germany, United State of America, India, South East Asia, SE Asia and China.

- › India Travel Mission – Kochi, August 2019. Secured 90 business to business face appointments with leading travel wholesalers and travel planners from across India. With the World Cup 2020 scheduled for late 2020 in Australia, we launched touring packages between Melbourne and Adelaide that coincided with the cricket schedule.
 - › To support this emerging market and to assist in developing compelling itineraries, the tourism industry development manager participated in an on-line webinar series called India Host which was adapted to focus on the domestic market, given Covid-19 and has provided a more in-depth understanding of how to attract, engage and service the local Indian community based traveller for domestic travel opportunities.
 - › Tourism Australia invited the Limestone Coast to present live to high volumes of agents in India, this resulted in many what's app messages seeking further information.
- › SATC Roadshow – United State of America. This was a sponsored trade event by SATC which included training sessions and presenting the Limestone Coast as a destination to 124 agents, itinerary planners/buyers in business to business meetings. In addition to pitching the region and its natural wonders to 30 media companies including the New York Times, Conde Nast Traveller, Travel & Leisure, Style & Society, Bella Mag, Travel Pulse and various family-oriented publications or websites.
- › Australia Marketplace – South East Asia. Secured 125 itinerary planners from Malaysia, Singapore & Indonesia and through the support of SATC provided interactive training sessions with agents.
- › Corroboree West in Perth provided an opportunity to meet and train 300 frontline travel agents from our key western markets.
- › The Limestone Coast was accepted to attend Australian Tourism Exchange in Melbourne 1 April 2019, however this event was cancelled due to Covid-19.

The Limestone Coast is a member of the Australian Tourism Export Council (ATEC) which enables our region to be viewed credibly when represented internationally and domestically in the trade distribution system. Our region also has a position on the South Australian Branch Committee of ATEC, the Tourism Industry Development Manager, Biddie Shearing, is the Chairperson which enables a national voice on inbound business and market development.

The Limestone Coast participated in exclusive ATEC trade events that bring together Inbound Tour Operators (ITO's) who are arguably the heart of the tourism supply chain, destinations and tourism operators. The events attended included;

- › South Australia ATEC B2B Exchange, Adelaide. Secured 16 x 10 minutes appointments.

- › ATEC Meeting Place, Brisbane. Secured 25 x 9-minute appointments.
- › SATC & ATEC SA Showcase, Sydney. Secured 27 x 10-minute appointments

Our region also hosted several familiarisations with wholesalers, travel influencers and media from various countries, some as a result of meetings held previously at Trade Events. These familiarisations were hosted in partnership with the South Australian Tourism Commission and Tourism Australia.

The Limestone Coast international visitation is 44,000 with 273,000 nights valued at \$19 million. (Tourism Research Australia International Visitor Survey, year ending March 2020).

REGIONAL TOURISM

PRIORITY 2: BUILD ADVOCACY AND FORMALISE ACTIVITIES FOR THE 'VISITING FRIENDS & RELATIVES' SECTOR

Together with the South Australian Tourism Commission and Tourism Australia, the Limestone Coast assisted in hosting trade and media familiarisations to increase reach through traditional and social media, including WeChat.

- Limestone Coast partnered with Amaze Tour, for a promotion that targeted 600,000 Chinese speaking Australians, who are active users of WeChat to drive bookings to the Limestone Coast. This campaign was postponed due to Covid-19.
- In August, the region hosted a film crew and two celebrities as they filmed throughout the region as part of a southern Australia itinerary. This was broadcast in Hong Kong on Channel TVB later in the year to an average audience of 77 million with an estimated media value of \$7 million.

PRIORITY 3: USE EVENTS TO GROW VISITATION

As part of our strategic partnership with the South Australian Tourism Commission we supported nine applications in the Regional Events and Festivals funding programme. Five events were successful in receiving money for marketing to support an increase in visitation and expenditure for our region. This was the highest number of events that have been funded through this program since its inception.



Our region supported Naracoorte Lucindale Council in delivering a highly successful triple j event called One Night Stand in 14th September, in Lucindale. Each of the 15,000+ attendees received a glow in the dark wrist band with the hashtag #LimestoneCoast. It is estimated the event generated \$20 million in economic activity in the region and increased awareness of the region.

PRIORITY 4: BUILD A REGIONAL PROPOSITION TO ATTRACT CORPORATE AND BUSINESS TRAVELLERS

The Limestone Coast are a regional member of the Adelaide Convention Bureau (ACB) and which includes an on-line pitch portal and our regional profile.

- The Limestone Coast accepted to attend the Destination SA in Adelaide, March 2020, event, however due to Covid-19 this was postponed. We also participated in on-line webinars to improve our regional profile and plan for the future.

The LCLGA was successful in a bid to host Sustainable Economic Development Regional Australia (SEGRA) National Conference in September 2020. This included significant work to develop a program and to access a grant through the ACB. Due to Covid-19, the 2020 conference was cancelled.

PRIORITY 5: WORK TOGETHER TO RAISE THE PROFILE OF THE LIMESTONE COAST

As part of our strategic partnership with the (SATC) the Limestone Coast was featured in the Intrastate Campaign themed "Things have Changed around here" encouraging visitation from those who may have visited the region previously years ago and enticing them to return. This campaign generated high volumes of interest with the biggest month ever for domestic traffic to sa.com, and the campaign has generated the most ATDW leads out to operators in a month as well as travel partner leads.

The tourism industry development manager continued to play an integral role in the Mixed Dozen Project as part of a large consortia, with 12 stakeholders with a total of \$362,000. In conjunction with Wine Australia and Primary Industries, Regions SA (PIRSA) the project brings together wine associations and other symbiotic organisations to build capabilities and confidence to better target, attract and host international wine visitors. A digital itinerary planner www.limestonecoast.org.au was launched in January 2020 aimed to inform, entice and disperse travellers across the region, ultimately increasing length of stay and depth of meaningful experience.

The project included capacity building and mentoring activities including workshops aimed to increase digital listings with the Australian Tourism Data Warehouse (ATDW). The region listings grew from 326 to 462 (40% increase). IN addition to this there were an additional 15 bookable online experiences established. This activity contributes to lifting the overall digital footprint of the region and raises the profile of the Limestone Coast.

Through several meetings and building on years of enthusiasm, the Tatiara District Council led an initiative to establish a Memorandum of Understanding between LCLGA and the Wimmera Mallee Tourism Association. The aim of the cross-border alliance was to bring together regional councils in a unique geographical location that have a high level of commonality with potential to grow our local economies while increasing the awareness of the region and its collective opportunities, initially underpinned by tourism activities.

In line with the Limestone Coast Regional Growth Strategy, which outlined the need for a holistic tourism and marketing plan to guide the growth and development of the visitor economy, the LCLGA has partnered with SATC to develop a Destination Tourism & Marketing Plan for the region. The first of its kind since 2010. Delivery of this plan has been delayed due to Covid-19 and is now due December 2020.

SUBSTANCE MISUSE LIMESTONE COAST

With three years of funding from the Federal Department of Health, and auspiced by the LCLGA, the SMLC is progressing the following objectives.

Objective: Scaffold an educative program targeting schools and the community that can be adapted to the needs of each location in the region.

CLIMATE SCHOOLS

All Limestone Coast secondary schools are being encouraged to use evidence informed Alcohol and Drug (AOD) education at www.climateschools.com.au. The full program is freely available for schools to use during the pandemic and is an innovative and engaging way to empower students to gain knowledge about their health and wellbeing. The modules are accessed on-line, making them perfect to use during home schooling periods and can be distantly managed by teaching staff.

Secondary schools currently registered to use Climate School modules include the Millicent Community Learning Centre, Bordertown High School, Penola High School, Mount Gambier High School, Kangaroo Inn Area School and Grant High School.

Substance use and mental health issues are the leading cause of burden of disease for young people, causing morbidity, behavioural problems, mental illness, loss of income to self and global economy. Mental illness and substance use disorders often begin in adolescence & early adulthood (15-24 years) and the delays to seek treatment is very long.

For example, the median delay to seek treatment for alcohol related abuse is 18 years (Gore et.al. 2011).

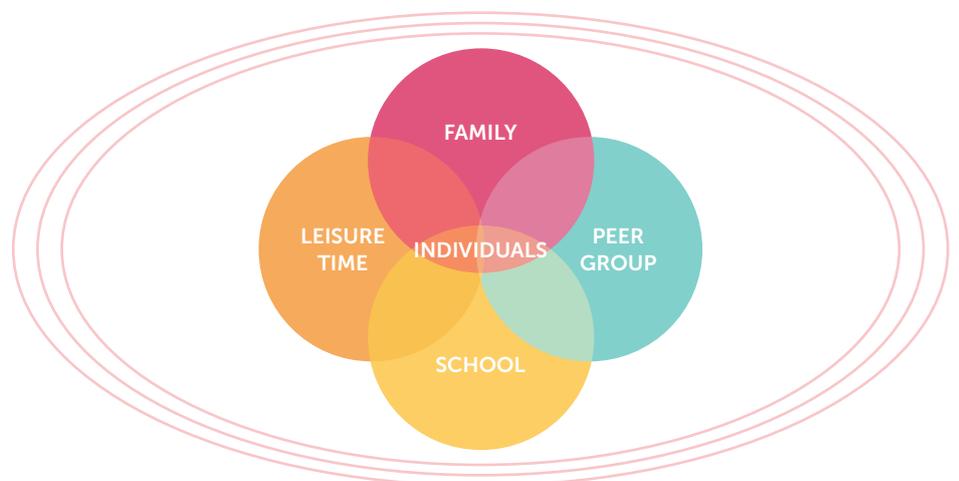
Climate Schools aims to change and strengthen the school climate around AOD education, and the modules provide curriculum-consistent health education courses proved to reduce harm and improve student well-being.

PLANET YOUTH DOMAINS IN AUSTRALIA

In 2019, The Limestone Coast was one of five Australian sites selected to participate in the Planet Youth trial by the Alcohol and Drug Foundation (ADF), with the program to be coordinated by SMLC.

South Australia has two trial sites, Mount Gambier and Murray Bridge.

The model shows that long term investment in community-led prevention leads to significant reductions in AOD use among young people with significant reduction in the need and costs for tertiary AOD treatment.



THE FOUR STEPS OF THE PLANET YOUTH MODEL ARE:

1. Conduct a Youth Survey in the school environment
2. Share the results to stakeholders in the community
3. Stakeholder workshops - drawing on survey data to inform the development of a community action plan and delivery of activities to address identified priority issues and identified gaps.
4. Evaluate the process and impact of the community action plan, report to the ADF and prepare for the next round of youth surveys in 2021.



The survey results were presented by the Planet Youth team from Iceland's Reykjavik University at a community information session at Mount Gambier City Hall on Wednesday 26th February 2020.

Those who attended shared a common interest in developing a community action plan promoting the increase of protective factors for young people in the region.

PROJECT OFFICERS ANNUAL REPORTS

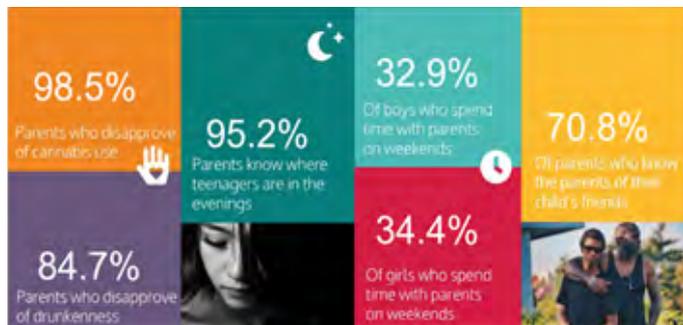
SUBSTANCE MISUSE LIMESTONE COAST

LIMESTONE COAST KEY FINDINGS

Substance Use - Key Findings



Family - Key Findings



Leisure activities - Key Findings



School - Key Findings



Objective: To collect and consolidate data about existing support services in the community and coordinate workforce training for agencies.

SMLC with the Limestone Coast Drug Action Team is exploring the short and long-term impacts of COVID-19 on Limestone Coast Agencies, their current and future resources, their clients who regularly use licit and illicit substances and the wider community.

We are asking our local experts their knowledge and opinions to gain an understanding of the current AOD issues and the future needs for our community. This information will allow drug-related issues in the Limestone Coast during COVID-19 to be accurately represented and used to inform planning for education, prevention and harm reduction strategies in the SMLC program, our networks, service providers and health departments.



Objective: To establish Community Partnerships

Loneliness and isolation contribute to vulnerability and increases the risk of problematic AOD use. The SMLC is engaging with small community groups to give vulnerable people in their community the opportunity to re-connect and contribute to their communities and reduce the uptake of alcohol and other drugs.

Tarpeena Progress Association (TPA) was granted \$1,000 seed funding through SMLC's Community Partnership Program. The TPA is using the grant money to purchase meat for their free monthly BBQ and equipment for

residents to use during social gatherings, bringing Tarpeena residents together. Members of the TPA have been inviting vulnerable people to their monthly gatherings and asking their opinions, via a survey SMLC prepared, about activities they would like to participate in during TPA monthly get-togethers. The data collected from the survey has been shared with the District Council of Grant. These activities have been put on hold during the COVID-19 pandemic.

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.

Knowledge gained from the Western Region Alcohol and Drug Centre suggests that Board members need to be proactively selected for their networks and an ability to garner broad based support of development strategies. <https://wrad.org.au/>

With WRAD's precedent in mind, SMLC's Working Party members, Sergeant Andrew Stott, Dr Judy Nagy, Dr Sue Mutton and SMLC's project officer Sophie Bouchier invited selected community members to join SMLC's Advisory Board.

SMLC's Advisory Board members are John Williamson (Lawyer, Mt Gambier), Sue Thomson (Registered Nurse, Mt Gambier), Sandi Seymor (Social Worker, Penola), Michael Schultz (Accountant, Millicent) and Prof (Adj.) Ian Darnton-Hill AO (Adjunct Professor, University of Sydney). Our new Membership represents the diverse skills required to contribute to the progression of SMLC's objectives.

The COVID-19 pandemic meeting restrictions has delayed the Advisory Board induction process. On Monday 6th July, Michael White, Executive Director, from the Adelaide based South Australian Network of Drug and Alcohol Services (SANDAS), attended Mt Gambier to provide background information to Advisory Board members relating to AOD issues as part of Induction Part 1. Further Induction activities are being planned around COVID-19 restrictions, and on completion of the induction process, SMLC's website will be launched which is currently being designed by local web designer Leigh Howlett.



Induction part 1 with Michael White, Executive Director, SANDAS.

LIMESTONE COAST LEADERSHIP PROGRAM



In its second year, the project aims to develop, stimulate and foster a diverse range of leaders in our region to support boards, council, community leadership, project development, governance, industry, business associations, sport, recreation and service clubs.



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

LIMESTONE COAST LEADERSHIP PROGRAM

Through the program participants were 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 social and economic dynamics and issues across our region.

Leadership launch

Limestone Coast program kicks off with two-day retreat

THE second year of the Limestone Coast Leadership Program launched recently with a two-day retreat in Robe.

The community capacity-building program - backed by the Limestone Coast Local Government Association - has attracted 17 participants this year, with Robe District Council hosting the first session of the eight-month course.

Designed specifically for the Limestone Coast, the program focuses on leadership capacity and developing networks of skilled and motivated people who support each other to take on roles and projects to benefit the region's community and economy.

"Regional delivery of this high-quality program by The Leaders Institute of SA, overcomes barriers that similar city-based programs present in terms of costs for

travel and accommodation and time away from work," program coordinator Ali Auld said.

"We are fortunate to have the chief executives from each of the seven council areas provide participants regional

Without the support of organisations and businesses within the Limestone Coast, a program like this could not be offered

ALI AULD
 LIMESTONE COAST LEADERSHIP
 PROGRAM COORDINATOR

context, with an insight into the unique (and common) issues, opportunities and challenges occurring across the Limestone Coast."

Participants will work together on several community action projects that

address real issues in the region.

"Sustainable, ongoing leadership programs in other states, have been shown to produce wide ranging social benefits including active citizenship, increased capacity, shared purpose and supporting participants to be catalysis for community action," Ms Auld said.

"Without the support of organisations and businesses within the Limestone Coast, a program like this could not be offered.

"We are very lucky and grateful to have such community minded regional businesses, industries, organisations and council leaders who recognise the value in a program such as this and provide scholarships to ensure that financial barriers do not impact on emerging leaders being able to undertake the program."

The projects being undertaken in 2020 include:

- > Attracting and Retaining a Skilled Workforce
- > Engaging Youth In Work Opportunities in the Region
- > Community Supporting Persons with Disability Independence
- > Moving people around the Limestone Coast

In addition to the scheduled program, participants are invited to attend events and functions as opportunities arise.

This year's participants had the opportunity to join an informal dinner with the Hon Clare Scrivens in Port MacDonnell in August 2020.

Sponsors SE NRM Board and Beach Energy took the opportunity to present to the group on the Induction Day in Feb 2020.

As the program is delivered in each council area, CEO's or their representatives are invited to present to the participants to share their regions issues, opportunities and challenges and their own leadership journey if desired.



LIMESTONE COAST LEADERSHIP PROGRAM 2020 PARTNERS



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

PARTICIPANTS FOR 2020

- > 17 (12 Female and 5 Male)
- > Inclusion Migrant, Disability and Disadvantaged
- > Inclusion representatives from five of the Limestone Coast Council Areas
- > 1 participant withdrawal in 2020 due to Fires (Forestry Recovery work relocation to NSW)

Participants attend induction sessions, overnight workshops, monthly full day workshops and a graduation event. They also undertake out of session community action project work, substantial pre reading, research and written reflections.



COVID-19 IMPACTS

- > Restrictions required cancellation of the delivery of face to face sessions
- > Program moved to online zoom platform for one session
- > Following stakeholder feedback, program was hibernated for 2 months
- > Face to face delivery to be resumed 7th July (restrictions dependent)



OBJECTIVES

The overarching responsibility of the Regional Community Road Safety officer is to advance road safety in the Limestone Coast region whilst promoting and raising awareness of Government of SA road safety programs.

The priority work areas identified for 2019/2020:

- > Government of SA Campaign Support and Digital Engagement
- > Community and Industry Engagement

GOVERNMENT OF SA CAMPAIGN SUPPORT

Our strong relationship with regional print and electronic media enabled the promotion of the Government of SA campaign messages throughout the year.



Social media is an important part of our communications package. Facebook posts highlighting campaigns, issues and events are also used to educate all road users.

Regular social media posts promote and share current Government of SA road safety campaigns. The use of our social media has been instrumental in pushing the messages to and for the media, local members and community road safety groups.

Campaigns such as ‘Think who you’ll leave behind’ ‘No ones driving if your distracted’ ‘The 10 year hangover’ ‘Be Safe Be Seen’ and ‘Our town could save your life – rest every two hours’ are good examples of supporting the Government of SA state-wide campaigns. The ‘No Winners Here’ regular road safety message continued to be circulated to all community road safety groups, Councils, regional media and interested stakeholders.

Driver commitment to road safety campaign sought

LIMESTONE Coast motorists are urged to take the Fatality Free Friday pledge ahead of tomorrow’s national campaign to reduce road trauma across Australia.

The community-based road safety campaign, which is headlined annually by tomorrow’s Fatality Free Friday, will unveil a tribute to the 1195 lives tragically lost on the nation’s roads last year.

A collection of stories and safety messages from everyday people, frontline workers and those touched by road trauma will be released to the broader public as part of the Australian Road Safety Foundation (ARSF) initiative.

Supporting the Fatality Free Friday campaign, Limestone Coast Local Government Association regional community road safety officer Ali Auld urged motorists not to take additional risks behind the wheel despite a decline in traffic volume due to COVID-19 travel restrictions.

“It is very frustrating to see people on our roads

engaging in risky behaviour without caring about the rights of others to be safe on our roads,” Ms Auld said.

“This careless decision making is continually putting the safety of the community at risk and we should not accept any excuses for these poor behaviours that endanger us all.”

ARSF research has found one in four drivers admitted to taking road risks since the implementation of COVID-19 restrictions, a statistic it believes is being driven by the fact two thirds of Australians believe the roads are safer under current conditions.

Speeding is the most common risk drivers admitted to taking, followed by mobile phone use and running a red light or stop sign.

“As a community, we need to strongly heed the Australasian Road Safety Foundation who implore people to drive to the conditions and be courteous to each other to prevent further unnecessary trauma and injuries,” Ms Auld said.

ARSF founder and chief executive Russell White warned there was never an excuse to be taking risks on or around the roads.

“For every road death, another 35 Australians are hospitalised,” Mr White said.

While it was expected the road toll would reflect the reduction in traffic on the road, the national year-to-date toll has only declined by 12.5pc compared to the same period last year.

“Sadly, with fewer cars on the roads during coronavirus, we’re seeing an increase in bad driver behaviour, which is unacceptable,” Mr White said.

“Road trauma at any time is tragic, but it’s also largely preventable.

“While our incredible frontline medical and emergency services are already working harder than ever, is that text message or few extra minutes worth adding extra pressure on these resources?”

Visit arsf.com.au/take-the-pledge to take the Fatality Free Friday pledge.

Campaign drives home road safety message

TODD LEWIS
@toddlewis

THE Mount Gambier community has responded to the call for safety on the roads by signing a pledge during yesterday’s National Day of Action.

Mount Gambier Police joined police organisations from across the country to actively participate in the event.

As part of their commitment, members from the local force joined the Limestone Coast Local Government Association (LCLGA) at a Mount Gambier shopping centre to engage the community about road safety.

An inflatable car caught the eye of dozens of residents who took a break from their mid-week shopping to take the pledge to be safe on the road.

Mount Gambier Police community engagement officer Sergeant Andy Stott said it was evident there was concern about the issue within the community.

“People are genuinely concerned about the road toll and the number of injury collisions that we have,” he said.

“It was pleasing to have people come forward and appreciate what we’re doing but also make the pledge to say they believe in what we are trying to achieve.”

Sgt Stott said more than 100 members of the community signed the inflatable car across a four hour period.



DRIVING COMMITMENT: LCLGA road safety officer Ali Auld pledges to be road safe alongside Mount Gambier Police Cadet Cooper, Jankowski, Brown and Sergeant Andy Stott. Photo: TODD LEWIS

a good driver, then when I asked them if they ever check their mobile phone while driving, they had to think twice about it,” she said.

“Thinking we are good drivers and actually being good drivers is quite possibly two different things. “We need to remember the little things, such as a small distraction, can cause a collision.”

The road safety National Day of Action was a direct response to the increase in the number of road fatalities this year compared to last year.

Road safety statistics were updated each week and placed on the pages of 7 country football associations in South Australia during the football and netball season highlighting the unnecessary level of road trauma on regional and rural roads.

Country Footy SA was able to post the weekly update on the pages of the majority of SA country football leagues on the weekend of the SA Country Football Championships. The weekly emails usually carry a themed Government of SA road safety message.

Opportunities were also seized to promote timely road safety messages that relate to regional issues for example, fatigue, drink/drug driving, distraction and speed. TV and Radio campaigns through winter promoting 'Drive to the Conditions' 'See and Be Seen' 'Headlights On'

Partnering with The Little Blue Dinosaur Foundation through the Christmas holiday time promotes road safety awareness with key messages of 'Hold my Hand' and 'Slow Down – Kids Around' building awareness for both locals and tourists



Regional media has continued to demonstrate their commitment to regional road safety with their willingness to distribute key road safety messages. We acknowledge and thank ABC SE Local Radio, Southern Cross Austereo, WIN Television, The Border Watch and Fairfax regional media for their support.

INDUSTRY AND COMMUNITY ENGAGEMENT

In step with the South Australian Road Safety Strategy – Towards Zero Together workplace activities aligning with the region's key industries and major employers. In Association with the Safe Freight Network (Forestry/manufacturing SA and Vic) and The Green Triangle Freight Action Plan Group progress is being made on improving workplace driving, road safety culture and the interaction of the Heavy Vehicle industry with other road users. These networks include sectors that comprise the regional freight task, forestry, livestock, fluids, bulk and general freight and contractors.

Opportunities through industry and community engagement have included:

- › Supporting and providing funding assistance and collaboration for promotion of the Annual Regional "Lights and Car Safety Check" championed by Rotary in the Limestone Coast. Evening sessions were held at Bordertown, Naracoorte, Millicent and Mount Gambier
- › Sharing training resources from the ARRB, NRSPP and LGA SA on informative and business improvement opportunities.
- › Membership with the Australian Road Safety Foundation (ARSF) has assisted regional stakeholders in raising the 'Road Safety Message'. Resources used at Family Truck Show, Fatality Free Friday and RYDA.
- › Raising opportunities through the media for the community to engage in community consultation and "Have their Say" on road safety issues,
- › Promoting the availability of partner programs and current road safety programs delivered by RYDA, RAA – Street Smart and Street-Smart Primary, The Little Blue Dinosaur Foundation, MFS- RAP



PROJECT OFFICERS ANNUAL REPORTS

REGIONAL ROAD SAFETY

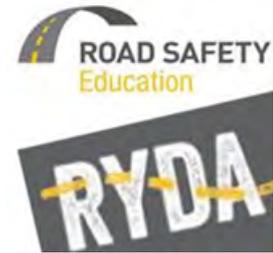
Promoting and increasing road safety awareness through National Events such as 'National Ride to School Day' 'Walk Safely to School Day' 'National Ride to Work Day' 'National Police Remembrance Day' 'Fatality Free Friday' together with international 'World Day of Remembrance for Road Traffic Victims' and 'Global Road Safety Week'

Collaboration workshops with regional support services Standby, Substance Misuse, Road Trauma Support Team SA and The Limestone Coast Grief and Trauma Support Team were developed to increase awareness of how to access the regional support for trauma victims and their families.

Covid-19 restrictions 2 sessions to be delivered.

This Regional Community Road Safety Officer was externally funded through a partnership funding agreement with responsibilities transferred to DPTI 1st July 2019. (previously held with the Motor Accident Commission)

The partnership arrangement was guaranteed to continue for one year following the cessation of MAC and funding concluded 30th June 2020.



Family Truck Show
MOUNT GAMBIER

Saturday, November 23rd 2019
CONVOY FROM PENOLA TO MOUNT GAMBIER SHOWGROUNDS
Show parking gate opens 9am / public entry from 9.30am
Gold coin donation entry supporting ac.care

- ★ TRUCK, TRADE & MOTORSPORTS DISPLAYS ★
- ★ SHOW HALL EXHIBITS ★ V8 SUPER CAR & TRUCK SIMULATORS ★
- ★ MONSTER TRUCK RIDES ★ FREE KIDS ACTIVITIES ★
- ★ HEAPS MORE ★

Visit the website www.familytruckshow.com.au or find us on Facebook
Contact Peter Burchell 0418 827 273
Proudly supporting ac.care

THE ROAD TO RECOVERY

THE BATTLE IS NOT YOURS ALONE!

IF YOU ARE OR SOMEONE YOU ARE SUPPORTING IS AFFECTED BY ROAD TRAUMA, SUICIDE OR SUBSTANCE MISUSE.

Please join us for morning tea and an informal information sharing event

Many in our communities suffer alone, it is our experience that for some people, meeting with others who have been through a similar experience can be very helpful

- Know what is available for the community, for yourself or how you can support others
- Understand how others have managed through hearing about their journeys
- Opportunities to share some of your own journey if desired

Proudly supported by the Limestone Coast Councils

TIME: 10AM to 12.30PM

FRIDAY FEB 21	City Hall Mt Gambier
FRIDAY MAR 13	Supper Room, Naracoorte Town Hall Naracoorte
FRIDAY APR 3	Supper Room, Kingston District Hall
FRIDAY APR 24	Port MacDonnell Community Complex, Port MacDonnell
FRIDAY MAY 15	Bordertown — Conference Room Tatiara District Council 10 to 12pm Keith - Ruth Wheel Room at Keith Institute 1.30 to 3.30pm
FRIDAY JUN 5	Civic and Arts Centre, Millicent
FRIDAY JUN 19	John Shaw Neilson Gallery, Visitors Information Centre Penola

Register your interest on Eventbrite:
The road to recovery—the battle is not yours alone (Location)

AGENDA
10am: Meet/Greet
10.30 to 11.30am: Dawns Story 'A Parents grief' and Standby
11.30am: Break
11.45am: Substance Misuse and Road Safety



Local Government recognises the importance of sporting and recreation clubs to regional communities, and is pleased to partner with the Office of Recreation, Sport and Racing (ORSR) to deliver the STARCLUB 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 employs the STARCLUB Field Officer, who serves as an on-ground resource and a conduit between clubs, councils, associations and the ORSR.

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.

PROJECT OFFICERS ANNUAL REPORTS

STARCLUB PROGRAM

The STARCLUB Field Officer program delivered the following outcomes in 2019-20:

- > Had over 100 face to face meetings with clubs/associations providing support in the STARCLUB Program, as well as Funding, Strategic Planning, Facility Planning, Sports Tourism Opportunities, Conflict Resolution, Volunteer Support, Financial guidance and various other sports related issues. Also support for Clubs during the COVID-19 situation. Plus provided support to clubs with hundreds of phone calls and emails received.
- > The STARCLUB Field Officer also provided the following training and education for clubs in the region.
 - Strategic planning workshop
 - Child Safe Officer Course.
 - RSA Courses across the region Naracoorte
 - Level 1 Sports Trainers Course
- > Below is a table comparing the regions STARCLUB numbers from 2018-19 to 2019-20. In all areas we have seen an increase in clubs registering and progressing through the program. This is due to the support councils have shown to the program.

STARCLUB STATUS	2018-2019	2019-2020
LEVEL 1 REGISTERED Club has registered in the STARCLUB program but not 'submitted' their responses.	241	257
LEVEL 2 SUBMITTED All questions have been answered online as either; Yes, No or In Progress, and responses have been 'submitted'.	60	62
LEVEL 3 PROVISIONAL ONLINE STATUS ACHIEVED At least 3 questions in each of Parts 1-5 must be answered YES including all mandatory questions	49	54
LEVEL 4 FULL STARCLUB RECOGNITION ACHIEVED A consultant has met with the club and determined if the club has appropriately met criteria for 'Recognition'	43	45

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 2019 the LCLGA were successful in meeting certain requirements from the ORSR and obtained another \$50,000 to run the program for another 12 months. Once again, the LCLGA partnered with the ORSR and the third year of the LCRSA was launched in October 2019. We were pleased to welcome back Limestone Coast Regional Sporting Academy.

Hockey SA and Athletics SA as official partners of the Academy, and were able to offer skill-based sessions for athletes and local coaches. We were also excited to welcome two new sports to the program, Tennis and Cycling thanks to new partnerships formed with the South Australian Sports Institute and Tennis SA.

We inducted 72 athletes into the Academy for the 2019/20 iteration. There are 15 athletes in the hockey program, 5 in the athletics program, 20 in the tennis program, 12 in the cycling program and 20 in the lonestar program

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, education 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.



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 and on the field or track.

We continued our partnership with the University of SA, who provide us with a 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

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 move to Adelaide and gain selection for Glenelg in the SANFLW League side and one of our current cycling program athletes has been offered a full time SASI Scholarship to train with the elite cyclists in the country. This has put her on the path to Olympic and World Championship selection.

We also had an athlete win the 2019-20 U/16 Athletics SA Athlete of the Year.

All of our athletes have been great ambassadors for the program and we look forward to continue supporting our current and future LCRSA athletes in the coming years.



ACKNOWLEDGEMENTS

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

During 2019-2020, the LCLGA Board engaged a small team to implement a diverse and comprehensive regional work plan: Tony Wright (Executive Officer), Michaela Bell (Projects Manager), Tony Elletson (LCLGA Star Club Field Officer & Limestone Coast Regional Sporting Academy), Ali Auld (Leadership Program), Biddie Shearing (LCLGA Tourism Industry Development Manager), Sophie Bouchier (Substance Misuse Program) and Mae Steele (Executive Support Officer). The Team farewelled June Saruwaka (Regional Waste Management Coordinator, Prae Wongthong (Climate Adaptation Project Officer) & Ali Auld (Community Road Safety 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 staff that have supported LCLGA throughout the year.

The Local Government Research and Development Scheme funding has enabled LCLGA to undertake a range of additional projects throughout the year, both through additional Research and Development Fund projects and via the Regional Capacity Building Grants.

LCLGA enjoys a close working relationship with RDALC Board members and staff.

Tony Wright
Executive Officer



LIMESTONE COAST LOCAL GOVERNMENT ASSOCIATION

FINANCIAL REPORTS

30 JUNE 2020





**Limestone Coast Local Government
Association**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 June 2020**

Limestone Coast Local Government Association

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Limestone Coast Local Government Association

**STATEMENT OF COMPREHENSIVE INCOME
AS AT 30 JUNE 2020**

	Note	2020 \$	2019 \$
Income			
Local Government Council Contributions	2	721,402	642,404
Other Contributions	2	314,020	498,859
Other Income	2	158,096	119,141
Project Income	2	295,088	130,069
Unbudgeted Project Income	2	1,761	7,063
Total Income		1,490,367	1,397,536
Expenses			
Operating Expenses	3	(229,201)	(284,088)
Employee Costs	3	(768,221)	(578,040)
Project Expenditure	3	(632,151)	(510,764)
Unbudgeted Project Expenditure	3	(1,761)	(54,459)
Total Expenses		(1,631,334)	(1,427,351)
NET SURPLUS / (DEFICIT)		(140,967)	(29,815)
Other Comprehensive Income			
Transfer to accumulated surplus of prior year unspent project funds	2	-	460,021
Total Other Comprehensive Income		-	460,021
TOTAL COMPREHENSIVE INCOME		(140,967)	430,206

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 2020**

	Note	2020 \$	2019 \$
Assets			
Current Assets			
Cash and Cash Equivalents	4	938,643	869,155
Trade and Other Receivables	4	64,550	109,323
Total Current Assets		<u>1,003,193</u>	<u>978,478</u>
Total Assets		<u>1,003,193</u>	<u>978,478</u>
Liabilities			
Current Liabilities			
Trade and Other Payables	5	58,448	65,047
Provisions	5	48,883	41,632
Other Liabilities	5	244,694	97,455
Total Current Liabilities		<u>352,025</u>	<u>204,134</u>
Non Current Liabilities			
Provisions	5	32,647	14,856
Total Current Liabilities		<u>32,647</u>	<u>14,856</u>
Total Liabilities		<u>384,672</u>	<u>218,990</u>
Net Assets		<u>618,521</u>	<u>759,488</u>
Equity			
Accumulated Surplus		618,521	759,488
Total Equity		<u>618,521</u>	<u>759,488</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 2020**

	Accumulated Surplus \$	Total Equity \$
2020		
Balance at the beginning of the year	759,488	759,488
Surplus for the year	(140,967)	(140,967)
Other Comprehensive Income	-	-
Balance at the end of year	<u>618,521</u>	<u>618,521</u>
2019		
Balance at the beginning of the year	329,282	329,282
Surplus for the year	(29,815)	(29,815)
Other Comprehensive Income	460,021	460,021
Balance at the end of year	<u>759,488</u>	<u>759,488</u>

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

Limestone Coast Local Government Association

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020**

	Note	2020 \$	2019 \$
Cash flows from operating activities			
Receipts from members		721,402	642,404
Other receipts		975,487	725,544
Payments to suppliers & employees		(1,627,401)	(1,390,011)
Net cash provided by (or used in) operating activities	6	69,488	(22,063)
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		69,488	(22,063)
Cash & cash equivalents at beginning of period		869,155	891,218
Cash & cash equivalents at end of period	4	938,643	869,155

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

Limestone Coast Local Government Association

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 1: Statement of Significant Accounting Policies

The principal accounting policies adopted in preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless other 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 Australia 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 apply Limestone Coast LGA accounting policies. The areas involving higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this note.

1.4 Rounding

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

2 The Local Government Reporting Entity

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

3 Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

4 Income taxes

The activities of the Association are exempt from taxation under the Income Tax Assessment Act 1997.

5 Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Limestone Coast Local Government Association

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 1: Statement of Significant Accounting Policies (cont)

6 Leases

At inception of a contract, the Association assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset 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.

7 Impairment of assets

At the end of each reporting period, the Association assesses whether there is any indication that an asset may be impaired. The assessment will consider both external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of that asset, being the higher of the asset's fair value less costs to sell and its value-in-use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is immediately recognised in profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset where it is not possible to estimate the recoverable amount of an individual asset, the Association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

8 Revenue

The Association recognises revenue under *AASB 1058 Income of Not-for-Profit Entities (AASB 1058)* or *AASB 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 Association expects to be entitled on 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 Association to acquire or construct a recognisable non-financial asset that is to be controlled by the Association. In this case, the Association 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.

9 Trade and other receivables

These include amounts due from ATO and accrued interest on deposits in financial institutions. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Limestone Coast Local Government Association

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 1: Statement of Significant Accounting Policies (cont)

9 Trade and other receivables (cont.)

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

10 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 oncost) 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 oncost) 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.

No accrual is made for sick leave as 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. Sick leave shall be portable from Association to Association. A local government employee shall be entitled to carry sick leave credits from the previous employing Association (or Associations) to the present Association provided the service is continuous as defined by the Local Government Act 1934 but such credits shall not be available until sick leave credits accrued at the employee's employing Association have been exhausted. The employing Association may recover from previous employing Associations a contribution towards the cost of sick leave granted in accordance with this contribution towards the cost of sick leave granted in accordance with this subclause.

11 New and Amended Accounting Policies Adopted

AASB 16 Leases, which commenced from 1 July 2019, requires that the right of use conveyed by leasing contracts except leases with a maximum term of 12 months and leases for non-material amounts be recognised as a form of Infrastructure, Property, Plant and Equipment, and that the lease liability be disclosed as a liability. At 30 June 2020, the Association has no leases to which this treatment will need to be applied.

The Association had elected to early adopted AASB 1058 (Income of Not for Profit Entities) and AASB 15 (Revenue from Contracts with Customers) effective 30 June 2019 utilising the cumulative effect method. The cumulative effect of transition is shown as an adjustment to retained earnings at the date of initial application and no adjustments were made to comparative figures

Limestone Coast Local Government Association

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

Note 2: Income

	2020	2019
	\$	\$
<u>Local Government Contributions</u>		
City of Mount Gambier	217,695	180,098
District Council of Grant	86,159	78,125
Wattle Range Council	135,999	134,442
Naracoorte Lucindale Council	110,772	90,027
District Council of Robe	44,968	43,453
District Council of Tatiara	83,874	75,842
District Council of Kingston	41,935	40,417
Total	<u>721,402</u>	<u>642,404</u>
<u>Other Contributions</u>		
South Australian Tourism Commission	77,708	49,013
Local Government Association	130,142	248,846
Regional Development Australia	170	30,000
Starclub Funding	106,000	106,000
Road Safety Funding (Motor Accident Commission)	-	65,000
Total	<u>314,020</u>	<u>498,859</u>
<u>Other Income</u>		
Interest Revenue	17,989	15,891
Funds Carried Forward	70,955	37,252
Sundry Income	31,764	65,998
Sponsorship	37,388	-
Total	<u>158,096</u>	<u>119,141</u>
<u>Project Income</u>		
Department of Environment and Water	5,000	58,910
SA Fire & Emergency Services Commission (NDRP)	23,250	6,750
Sports Academy Contribution	10,468	13,182
Participant Fees (Limestone Coast Leadership Program)	15,437	24,091
SA Coastal Councils Alliance	9,000	9,000
Building Better Regions Fund	21,864	18,136
Department of Planning, Transport & Infrastructure	65,000	-
Department of Health	90,069	-
LCLGA Project Contribution	55,000	-
Total	<u>295,088</u>	<u>130,069</u>
<u>Unbudgeted Project Income</u>		
Green Industries SA	-	2,063
SA Fire & Emergency Services Commission	-	5,000
Other	1,761	-
Total	<u>1,761</u>	<u>7,063</u>
<u>Other Comprehensive Income</u>		
Funds Carried Forward	-	173,376
Project Liability Income	-	286,645
Total	<u>-</u>	<u>460,021</u>

Limestone Coast Local Government Association

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

Note 3: Expenses

	2020	2019
	\$	\$
<u>Operating Expenses</u>		
Advertising	14,343	15,656
Audit fees	11,378	2,900
Bank Charges	643	498
Chairperson's Allowance	13,105	2,895
Computing	16,197	12,538
Consultancy	9,316	20,352
Governance	-	16,005
Insurance	9,972	7,685
Legal Fees	-	-
Minor Equipment	-	7,403
Motor Vehicle	57,899	53,690
Office Expenses	27,808	22,583
Rent	22,797	25,227
Seminars	5,174	5,118
Trade Shows	15,131	42,082
Training	1,712	6,928
Travel and Accommodation	23,726	42,528
Total	<u>229,201</u>	<u>284,088</u>
 <u>Employee Costs</u>		
Salaries and Wages	673,453	500,833
Superannuation	63,327	46,957
Oncosts	6,399	4,809
Leave provision movement	25,042	25,441
Total	<u>768,221</u>	<u>578,040</u>
 <u>Project Expenditure</u>		
Coastal Alliance	67,587	37,663
Leadership Program	65,482	81,255
Administration	3,052	-
Red Meat Cluster	15,184	-
SMLC	27,361	-
Heritage Advisor	70,151	62,870
RDA Limestone Coast	102,143	90,781
Brand Development	6,882	9,325
Regional Growth Plan	1,530	6,050
Planning Reform	16,961	13,546
Climate Project	8,924	122,162
Sports Academy	87,416	46,996
Road Safety	10,149	1,307
Star Club	3,072	-
Tourism	110,926	13,871
Rating Equity State Project	1,000	-
Waste	34,331	24,938
Total	<u>632,151</u>	<u>510,764</u>

Limestone Coast Local Government Association

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

Note 3: Expenses (Cont.)

	2020	2019
	\$	\$
<u>Unbudgeted Project Expenditure</u>		
Substance Misuse	-	40,000
Waste	-	14,459
Other	1,761	-
	1,761	54,459

Note 4: Assets

Cash and Cash Equivalents

Petty Cash	250	500
Cash at bank	228,917	176,856
Term Deposit	709,476	691,799
Total	938,643	869,155

Trade and Other Receivables

Trade Debtors	64,550	109,323
Total	64,550	109,323

Note 5: Liabilities

Trade and Other Payables

Goods & Services	26,272	43,233
Accrued Expenses	8,831	12,979
GST Payable	(2,406)	(1,698)
PAYG Payable	24,156	10,533
Other	1,595	-
	58,448	65,047

Provisions

	2020		2019	
	Current	Non-Current	Current	Non-Current
	\$		\$	
Employee entitlements (including on-costs)	48,883	32,647	41,632	14,856
	48,883	32,647	41,632	14,856

Limestone Coast Local Government Association

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

Note 5: Liabilities (Cont.)

Other Liabilities

The unexpended funds reserve represent funds set aside for the future use on projects managed by the Association

	2020	2019
	\$	\$
Tourism		
Balance brought forward	20,000	151,851
Project Contribution (South Australian Tourism Commission)	23,952	20,000
Expenses/Transfer	<u>(20,000)</u>	<u>(151,851)</u>
Project funds not expended at year end	23,952	20,000
 Limestone Coast Leadership		
Balance brought forward	13,000	-
Project Contribution	31,775	13,000
Expenses/Transfer	<u>(6,500)</u>	<u>-</u>
Project funds not expended at year end	38,275	13,000
 SMLC -DOH		
Balance brought forward	9,925	-
Project Contribution	87,000	9,925
Expenses/Transfer	<u>(12,993)</u>	<u>-</u>
Project funds not expended at year end	83,932	9,925
 Regional Coast Alliance		
Balance brought forward	54,530	-
Project Contribution	98,535	54,530
Expenses/Transfer	<u>(54,530)</u>	<u>-</u>
Project funds not expended at year end	98,535	54,530
 Total unspent funds reserves	<u>244,694</u>	<u>97,455</u>

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 reporting period as shown in the Cash Flow Statement of reconciled to the related Balance Sheet as follows:

Total cash & cash equivalent assets	938,643	869,155
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(b) Reconciliation of Changes in Net Assets to cash from Operating Activities

Net surplus for the year	(140,967)	430,206
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Changes in assets and liabilities

(Increase)/decrease in trade and other receivables	44,773	(61,715)
Increase/(decrease) in trade and other payables	(21,817)	40,999
Increase/(decrease) in employee benefits	25,042	25,441
Increase/(decrease) in other liabilities	<u>162,457</u>	<u>(456,994)</u>
	<u>69,488</u>	<u>(22,063)</u>

(c) Financing Arrangements

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

Corporate Credit Cards	15,000	15,000
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Limestone Coast Local Government Association

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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: Carried at lower of cost and net realisable value, interest is recognised when earned.</p> <p>Terms & Conditions: Deposits are returning fixed interest rates of 1.3% (2019 2.3%)</p> <p>Carrying amount: approximates fair value due to short term to maturity</p>
Receivables: Fees & other charges	<p>Accounting Policy: Carried at nominal values less any allowances for doubtful debts. An allowance for doubtful debts is recognised (and reassessed annually) when collection in full is no longer possible</p> <p>Terms & Conditions: unsecured, and do not bear interest. Although Association is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Associations boundaries.</p> <p>Carrying amount: approximates fair value (after deduction for any allowance)</p>
Receivables: other levels of government	<p>Accounting Policy: Carried at nominal value.</p> <p>Terms & Conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value</p>
Liabilities: Creditors & Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in future for goods & services received, whether or not billed to the Association.</p> <p>Terms & Conditions: Liabilities are normally settled within 30 days.</p> <p>Carrying amount: approximates fair value</p>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

Note 7: Financial Instruments (cont.)

Liquidity Analysis

	2020		2019	
	Due < 1 year	Due > 1 Year ≥ 5 years	Due > 1 Year ≥ 5 years	Due > 5 Years
	\$	\$	\$	\$
Financial Assets				
Cash & Equivalents	938,643	-	938,643	-
Receivables	64,550	-	64,550	-
Total	1,003,193	-	1,003,193	-
			Total Contractual Cash Flows	Carrying Values
				\$
Financial Liabilities				
Payables	26,272	-	26,272	26,272
Total	26,272	-	26,272	26,272

	2020		2019	
	Due < 1 year	Due > 1 Year ≥ 5 years	Due > 1 Year ≥ 5 years	Due > 5 Years
	\$	\$	\$	\$
Financial Assets				
Cash & Equivalents	869,155	-	869,155	-
Receivables	109,323	-	109,323	-
Total	978,478	-	978,478	-
			Total Contractual Cash Flows	Carrying Values
				\$
Financial Liabilities				
Payables	43,233	-	43,233	43,233
Total	43,233	-	43,233	43,233

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

	2020	2019
% Weighted Average Interest rate	1.3%	2.3%
Carrying Value	709,476	691,799
Term Deposit	709,476	691,799

Limestone Coast Local Government Association

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 7: Financial Instruments (cont)

Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is not recognised market for the financial assets of Limestone Coast LGA.

Risk Exposures:

Credit risk represents the loss that would be recognised if counterparties fail to perform as contracted. Limestone Coast LGA maximum credit risk on financial assets is the carrying amount, net of any allowances for Limestone Coast LGA doubtful debts. All investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Note 4 in relation to individual classes of receivables, exposure is concentrated within limestone Coast alga boundaries, and there is no material exposure to any individual debtors.

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

Liquidity risk is the risk that Limestone Coast LGA 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. Limestone Coast LGA has a balance of both fixed and variable rate investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner

Note 8: Contingent Liabilities and Contingent Assets

At 30 June 2020, the Association is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in this financial report.

Note 9: Capital Commitments

At 30 June 2020, the Association is unaware of any capital or leasing commitments which have not already been recorded elsewhere in this financial report.

Limestone Coast Local Government Association

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Note 10: 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. Some additional grant stimulus has been received.

Subject to the impact from COVID-19 pandemic, the Committee 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 at 30 June 2020

Note 11: 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 Committee believe that the Local Councils and other bodies will continue to fund the Association.

Note 12: Capital Management

The Committee 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 Committee ensures that the overall risk management strategy is in line with this objective. The committee 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 have been no changes to the strategy adopted by the Committee to control the capital of the entity since the previous year.

Note 13: Related Party Disclosure

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

	2020	2019
	\$	\$
Short term employee benefits incl. Allowances	174,801	110,512
Post employment benefits	15,361	10,223

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;

\$	2020	2019
under \$50,000	1	1
\$50,001 to \$100,000	0	0
\$100,001 to \$150,000	0	1
\$150,001 to \$200,000	1	0

Limestone Coast Local Government Association

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

Note 13: Related Party Disclosure (cont.)

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.

There were no transactions with other related parties apart from:

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

Related Party Entity	Amounts received from Related Party during the financial year	Amounts outstanding from Related Party at the end of the financial year
	2020	2020
	\$	\$
City of Mount Gambier	217,695	-
District Council of Grant	86,159	-
Wattle Range Council	135,999	-
Naracoorte Lucindale Council	110,772	1,650
District Council of Robe	44,968	-
District Council of Tatiara	83,874	-
District Council of Kingston	41,935	-
Total	<u>721,402</u>	<u>1,650</u>

Limestone Coast Local Government Association

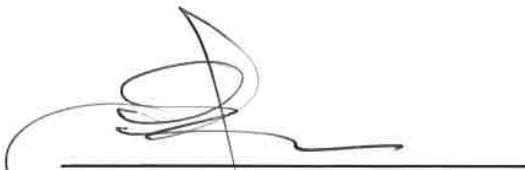
**STATEMENT BY MEMBERS OF THE COMMITTEE
FOR THE YEAR ENDED 30 JUNE 2020**

In the opinion of the committee, the Financial Statements comprising of the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows and Notes to the Financial Statements:

1. Presents a true and fair view of the financial position of Limestone Coast Local Government Association as at 30 June 2020 and its performance for the year ended on that date in accordance with Accounting Standards and other mandatory professional reporting requirements.
2. At the date of this statement, there are reasonable grounds to believe that Limestone Coast Local Government Association will be able to pay its debts as and when they fall due.

The Committee is responsible for the reliability, accuracy and completeness of the accounting records and the disclosure of all material and relevant information.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:



Mayor Erika Vickery
President
Date:



Tony Wright
Executive Officer
Date:

Limestone Coast Local Government Association

**STATEMENT BY MEMBERS OF THE COMMITTEE
FOR THE YEAR ENDED 30 JUNE 2020**

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 2020, the Association's Auditor, Dean Newberry has maintained his independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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



**President
LC Local Government Association**



**Chief Executive Officer
District Council of Grant**



**Chief Executive Officer
City of Mount Gambier**



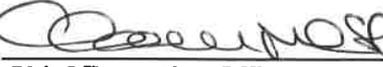
**Chief Executive Officer
Kingston District Council**



**Chief Executive Officer
Naracoorte Lucindale Council**



**Chief Executive Officer
District Council of Robe**



**Chief Executive Officer
Tatiara District Council**



**Chief Executive Officer
Wattle Range Council**

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Limestone Coast Local Government Association for the year ended 30 June 2020, 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

DEAN NEWBERY & PARTNERS

CHARTERED ACCOUNTANTS

Dated the 7th day of October 2020

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

Opinion

We have audited the financial report of the Limestone Coast Local Government Association (the Authority), which comprises the Statement of Financial Position as at 30 June 2020, 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 Financial Statements.

In our opinion, the financial report presents fairly, in all material respects, the financial position of the Authority as at 30 June 2020, 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 (including Australian Accounting Interpretations).

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 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.

Other Information other than the Financial Report and Auditor's Report Thereon

The Authority is responsible for the other information. The other information comprises the information included in the Authority's annual report for the year ended 30 June 2020, but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility for the Financial Report

The Authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*. The Authority's responsibility includes establishing and maintaining internal control relevant to preparation and fair presentation of the financial report so that it is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Authority 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 entity 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 & PARTNERS CHARTERED ACCOUNTANTS



**JIM KEOGH
PARTNER**

Signed on the 15th day of October 2020,
at 214 Melbourne Street, North Adelaide



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