



DISTRICT COUNCIL OF STREAKY BAY

2019/2020 ANNUAL REPORT

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COUNCIL'S VISION

*"To be the most liveable
community on the Eyre
Peninsula"*

CORE PILLAR TO ACHIEVE THE PLAN

*A welcome and
Cohesive Community*

OUR GOAL

Communities that support healthy living, social inclusion and civic engagement, offer good quality housing, employment, accessibility and amenity, are more likely to develop, attract and retain talented and enterprising people and encourage business and innovation.

To support our Goal Council will monitor the social well-being of our community and take action as required in accordance with our model of role clarity identified in the organisation's Corporate Plan.



THE DISTRICT COUNCIL OF STREAKY BAY

The District Council of Streaky Bay is located some **720 kilometres by road from Adelaide** on the picturesque shores of Blancheport. It is situated on the West Coast of Eyre Peninsula in South Australia and is surrounded by some of the region's most spectacular and unique coastal attractions and experiences.

The Council shares its boundaries with the District Councils of Ceduna in the North West, Ananga Pitjantjatjara Lands in the north east, Wudinna in the east and Elliston in the south.

The Council area includes the townships of Streaky Bay (the main service and business centre), Wirrulla, Poochera, Haslam, Scaale Bay, Baird Bay, Eba Anchorage, and Perlubie Landing, with a population of approximately 2,100.

The main industries are agriculture (predominantly grain crops, sheep and cattle) aquaculture, tourism and fishing.

The town hosts a number of local events on an annual basis with the largest being the Streaky Bay Thoroughbred Race Meeting, Perlubie Sports Day, Rodeo by the Sea, Golf Open, Bowls Whiting Carnival, Local Craft Market and New Year's Eve Fire Works.

Streaky Bay has a good range of medical facilities including a well-equipped hospital and dentist. The District is serviced by a wide range of allied health professionals.



STREAKY BAY & DISTRICT FACILITIES



Aged Care Facilities
Building & Construction
Bike and Walking Tracks
Bush Camping
Cabinet Makers
Cafes & Pizza Shop
Caravan Parks
Churches
Conference Facilities
Dentist
Doctors
Electricians
Emergency Services
Hospital and Health Service
Hotels, Motels and Holiday Houses

Community Library
Massage Therapist
Museums
Painters
Pharmacist
Physiotherapist
Plumbers
Police Station
Kiosk
Visitor Centre
Area School
Service Stations
Sporting Complexes
Visiting Specialist

As a community we are flourishing with new residential development opportunities in the district and more and more people are discovering the beauty and the quality lifestyle in the Streaky Bay Area.



328
BUSINESSES



8
TOWNSHIPS



2,291
RATEABLE
PROPERTIES

1558
ELECTORS



1,634 KMS
UNSEALED
ROAD



102 KM
SEALED
ROADS



6,232 KM²
TOTAL COUNCIL AREA



2,214
POPULATION
ABS 2018

MAYOR'S REPORT

This year has provided Council with a considerable number of challenges and has required us to face many unknowns and unexpected events. I believe Council has provided high quality decisions and exceptional leadership in response to everything we have faced. We have proved time and again that our goal to work as one team is effective and continues to put Council in the best place to manage and respond to the needs of the community.

Council remains in a strong financial position, however the financial impacts of Covid-19 and significant increases in depreciation costs have meant we have delivered a deficit budget for the 2020-2021 financial year. It is clear to the Elected Body and Council staff that many difficult decisions lie ahead. Council will have to make hard decisions about its asset base, employees will need to find efficiencies wherever possible and we will continue to work together as one in all matters affecting Council's service delivery.

Despite the issues faced in the 2019-2020 financial year, Council has had many significant wins. We were able to deliver a considerable number of the projects we committed to for the financial year, and will have those not achieved, completed early in this financial year. Some not achieved were pushed back due to higher priority issues arising, a second round of drought funding opportunities being realised and significant changes in the organisational structure of Council.

Economic recovery will require increased focus on pivotal events and Council is committed to welcoming back the Long Table Lunch and Rodeo by the Sea and even our local sporting fixtures as soon as it is deemed safe to do so by medical authorities.

Council has its new Strategic Plan in place and the underpinning Corporate Plan will be finalised by the end of the 2020 calendar year. We are very excited by the work staff have done and I am sure the community will support the vision and transparency offered by these documents regarding Council's future directions and focus. It is the voices of the community as a whole that have directed the vision expressed in these documents. Council's decision making and planning processes will be directed by the information provided and we believe, will deliver high quality outcomes for the community in the short and long term.

This year's essential infrastructure commitments include (but are not limited to):

- Delivery of the upgrade to Moore's Boat Ramp to ensure safe and long term serviceability of the ramp for locals and visitors alike;
- Delivery of the second round of Drought Funding projects in partnership with relevant community groups;
- Full review of the District and Township Masterplans to deliver clear priorities for each area; and
- Development of Asset Management solutions to assist Council to better manage, maintain and service Council infrastructure assets.

Council will also focus its attention this year on developing shovel-ready projects to ensure grant funding opportunities are realised as they become available into the future.

I believe the community have seen a huge change in Council's commitment to customer services this year and the Elected Body and I remain confident in the abilities and commitment of Council staff. We know this team have and will continue to deliver the high quality outcomes the community have come to expect.

TRAVIS BARBER
MAYOR



CHIEF EXECUTIVE OFFICER'S REPORT

It is hard to believe I have already been in this position for a full year. So very much has happened and been achieved in that year that it seems like a life time, and yet also the blink of an eye. I remain as committed to the representation of this community as ever and believe I have offered professional and dependable leadership in every situation faced.

This financial year commenced with the adoption of the Annual Business Plan and Budget (including the setting of rates). Council opted to increase the general rate by 1%. This is considerably below the Consumer Price Index and a reflection of Council's concern regarding the impacts of Covid-19 on the community as a whole. Council's staff will work hard in the coming year to reduce the expected deficit and find alternate ways of funding operations where possible.

The review of the Strategic Plan and development of the Corporate Plan is now in its final stages with public consultation on the documents expected during August. The new documents demonstrate an enormous cultural shift for Council. The Strategic Plan outlines clearly the vision for the district over the next twenty years whilst the Corporate Plan sets out the ways in which we will strive to meet the goals and objectives of the Strategic Plan for the immediate future.

Advocacy on behalf of the community has continued to be a major part of my role. To that end, I now sit on the South Australian Power Networks Customer Consultative Panel and am a member of the Regional and Remote Energy Working Group. These two committees give me the ability to represent the Eyre Peninsula's particular needs when it comes to electricity access and the effects ageing infrastructure has on our communities. I am also the Chair of the Eyre Peninsula Local Government Association Tourism Advisory Committee and will work closely with all Councils as we work towards Covid-19 recovery across the area.

Work in advocacy has also had direct benefits for the District of Streaky Bay. Working hand in hand with our community groups and boards we have managed to secure funding for the Community Complex water project, the Kerryn McEvoy Statute, Baird Bay Phone Tower, a new General Practitioner, a locum dentist, support for the Andromeda Project at Poochera, and the second round of Drought Funding for our rural communities.

I cannot sign off without some discussion of Covid-19. This has had an enormous impact on our community, and I would like to sincerely thank you all for your support throughout what has definitely a frightening time for everyone. Council staff have risen to the occasion and proved their mettle on many occasions, often working long hours to assist police with Compliance Checks, work with organisations to help them understand the impacts of restrictions and providing support to as many as we could possibly reach. Their community spirit was evident throughout this emergency and their willingness to find ways to assist the community are to be commended.

So ends the first year of me as the CEO. I must especially thank the Mayor and Elected Members for their care and support of myself and our staff. Their unerring dedication to the community is the true reflection of what this team represents, and we will continue to work hard and advocate strongly for this amazing and resilient community

KARINA EWER MBA, MCMR, MAHRI
CHIEF EXECUTIVE OFFICER

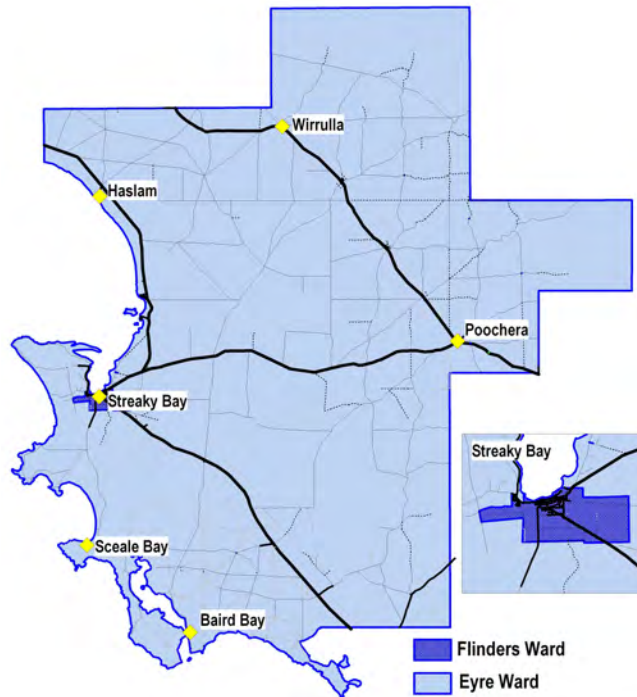


COUNCIL AREA & ELECTED MEMBERS

The Local Government Act 1999 prescribes the legal framework which gives councils the power to make local laws and also determines the roles and responsibilities of the elected members and council staff.

The Elected Members serve four year terms. They make the strategic decisions in all the areas of Council's core business including developing Council's policies, operational plans, goals and overseeing its performance. Council's Senior Management Team provides advice to the Elected Members to guide this process.

The Elected Members also serve a role in representing the overall public interest of all the stakeholders in the Council area. The Mayor is the chair of Council meetings, ensuring Council decisions are implemented and



FLINDERS WARD



TRAVIS BARBER
MAYOR



LAUREN KARP



CLIFFORD PUDNEY



PETER HACKETT

EYRE WARD



PHILLIP WHEATON
DEPUTY MAYOR



NEVILLE TREZONA



TRUDY MCGOWAN



GRAHAM GUNN

**NEXT COUNCIL
ELECTION 2022**

INVOLVING OUR COMMUNITY

Council meetings are held in Council Chambers at the Visitor Centre at 9.30am and 3:30pm on the third Thursday of each month - unless otherwise advertised in the West Coast Sentinel, Council's Website, the Criterion and Council's Facebooks page.

Each month the agenda and Council minutes are posted on the Council Website or are available to read at the main office.

Members of the public may seek deputation to a Council meeting by making an application in writing to the Chief Executive Officer. Approval for such deputations rests with the Mayor.

Council's Public Consultation Policy sets a framework to encourage community involvement in planning and decision making about the services Council provides and the community resources we manage.

Council communicates with residents via the Criterion Newspaper which is produced monthly. The Criterion contains articles regarding Council business, summaries of Council meetings and information on community events. Council has begun using Facebook as a way to exhibit public notices and council business.



ELECTED MEMBER'S ALLOWANCES & TRAINING

ALLOWANCES

Under revisions to the Local Government Act 1999 a Remuneration Tribunal was established to make a determination regarding Council Member allowances for the 4 year term following the 2018 election.

The Tribunal received public submissions and elected to group Councils on the basis of the Council's population, demographics, service provisions and geographical coverage. The additional responsibilities of the principle and deputy principal members were also taken into account as was the travelling time required to attend meetings.

The Tribunal also established a Travel Time Payment to be payable to Council Members, excluding Principal Members, of non-metropolitan Councils where the Members place of residences is 50km or 100km from the principle office.

50km - \$181.50 per quarterly
 100km - \$386.50 per quarterly

Council Assessment Panel (CAP)
 Allowances are set by Councils. 2019/2020 are below
 Presiding Members - \$450 per meeting
 Members - \$380 per meeting

*Note: CAP will cease operation during 2020 due to the implementation of the Planning Development & Infrastructure Act 2016.

The Eyre Peninsula Regional Assessment Panel will replace Council's CAP with sitting fees set through agreement of the 10 participating EP Councils.

ELECTED AND COMMITTEE MEMBER ALLOWANCES	TOTAL \$ PAID QUARTERLY
MAYOR	\$26,968
DEPUTY MAYOR	\$8,428
PRESIDING MEMBERS OF COMMITTEES	\$8,428
ELECTED MEMBERS	\$6,742

RECORD OF COUNCIL MEETING ATTENDANCE	2019/2020
MAYOR TRAVIS BARBER	13
DEPUTY MAYOR PHILLIP WHEATON	12
CR LAUREN KARP	14
CR CLIFFORD PUDNEY	13
CR PETER HACKETT	12
CR NEVILLE TREZONA	14
CR TRUDY MCGOWAN	12
CR GRAHAM GUNN	13

TRAINING AND DEVELOPMENT

- Media Training
- Risk Management Awareness Training
- Legal Responsibilities Module 2
- Conflict in the Workplace
- Audit Committee Training Webinar
- Emergency Management
- Native Title Procedure Training
- Planning and Design Code



REPRESENTATION & WARD BOUNDARIES

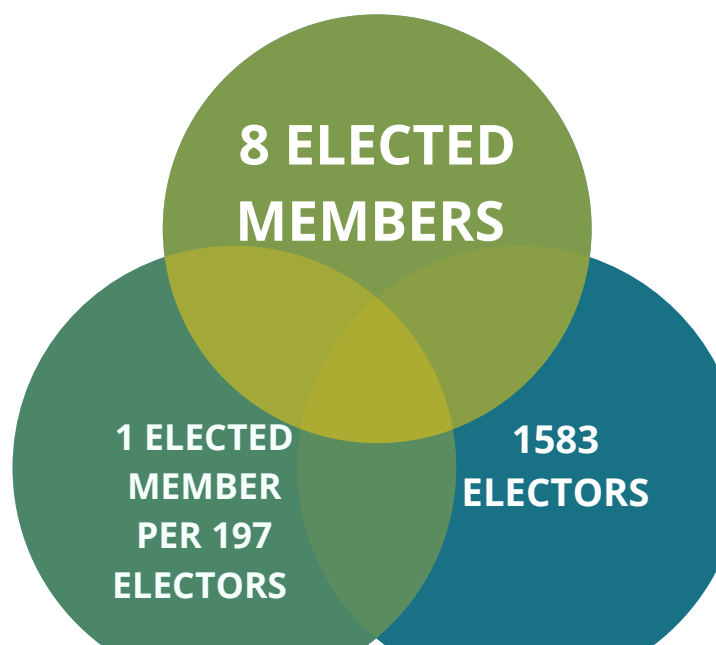
The District Council of Streaky Bay's 1,583 electors are represented by 8 Councillors (including the Mayor) – 4 Councillors per ward. As at 30 June 2020 Council's total representation quota (the number of electors for each Councillor) stood at 1 elected member per 197 electors.

Council has commenced its Representation Review as required under the Local Government Act. The Representation Review will determine whether a change of arrangements to representation will be required to ensure electors are adequately and fairly represented. The Review Process is expected to be completed by June 2021.

As required under Schedule 4 of the Local Government Act 1999, a comparison with Councils of similar size/type reveals the following:

REPRESENTATION QUOTA COMPARISON

Council	Councillors	Electors	Elector Ratio
Southern Mallee (6,000 km ²)	9	1,457	1:162
Streaky Bay (6,232 km²)	8	1,545	1:193
Barunga West (1,582 km ²)	9	1,986	1:221
Ceduna (5,427 km ²)	8	2,096	1:262
Kingston (3,338 km ²)	7	1,841	1:263
Tumby Bay (2,616 km ²)	6	1,987	1:331



SECTION 41 COMMITTEES & NON-SECTION 41 COMMITTEES

Section 41 Council Committee

Community Strengthening, Planning & Development Committee

3 Elected Members + 2 Independent Member

Chief Executive Officer's Performance Review Committee

4 Elected Members

Finance & Risk Audit Committee 1 Independent Presiding Member

4 Elected Members

Council (Non-Section 41) Committees

Australia Day Award Selection Panel

4 Elected Members

Chief Executive Officer

Last Year Citizen of the Year

Council Assessment Panel

(will cease operation during 2020)

4 Independent

1 Elected Member

Non Council Committees (Council Representatives)

Eyre Peninsula Local Government Association

1 Elected Member (first delegate)

1 Elected Member (second delegate)

Streaky Bay School Governing Council

1 Elected Member

Streaky Bay and District Road Safety Group

1 Elected Members

Manager, Infrastructure & Civil Works

Streaky Bay and District Medical Clinic Inc.

1 Elected Member

Streaky Bay Hospital Advisory Committee

1 Elected Member

REGULATORY SERVICE REPORT

NATURAL & BUILT ENVIRONMENT REPORT

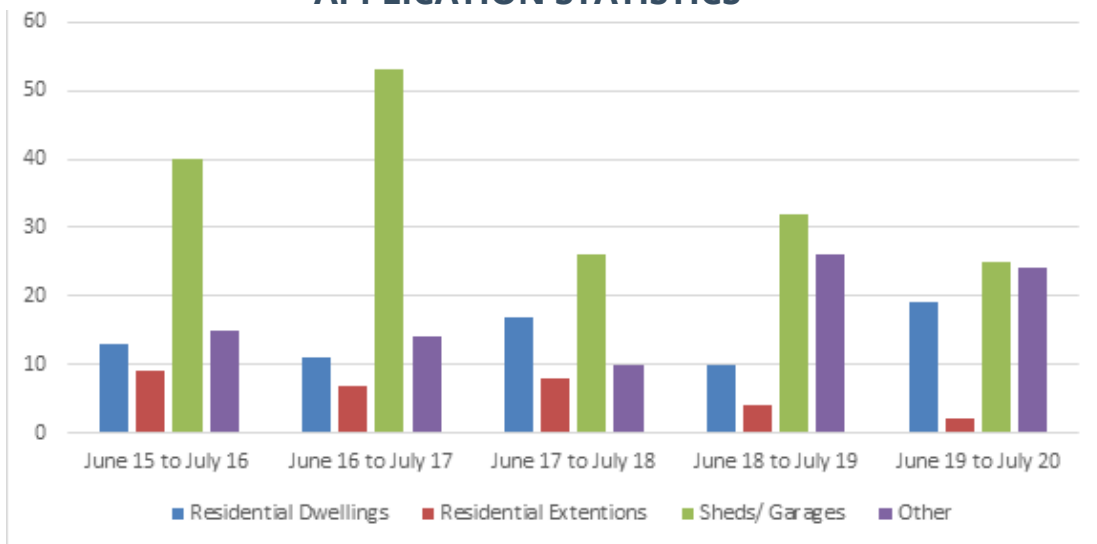
DEVELOPMENT & BUILDING STATISTICS

Council engages private contractors to undertake the assessment of Development Applications. Council's Planning Consultants, Future Urban Pty Ltd provide planning advice and planning assessment assistance, whilst SA Building Consultants provide assessment against the Building Code. Council also employs a Building Level 4 Inspector to undertake new mandatory on-site inspections of all Class 1 buildings in the district.

The Council is working with other EP Councils to reestablish a Building Fire Safety Committee to inspect commercial premises and ensure the building complies with relevant fire safety requirements.

As well as these important functions, the team undertakes inspections of building work (such as roof trusses) and swimming pool fences to ensure they meet the relevant requirements for the protection of the community.

5 YEAR COMPARISON OF DEVELOPMENT APPLICATION STATISTICS



ENVIRONMENTAL HEALTH

Council engage the services of the Wudinna District Council to undertake health inspections of food business and personal service establishments. Complaints and suspected food poisoning cases are also managed by the Wudinna District Council's Environmental Health Officer.

REGULATORY SERVICE REPORT

ANIMAL MANAGEMENT

Council continued to implement and review its Animal Management Plan. This plan is for a five year period. The Plan has a strong focus on public education of good dog and cat ownership.

Staff have continued to implement actions from the Animal Management Plan, installing 'on leash signage' at specified beaches and campgrounds throughout the district.

Council were unable to host its animal event the 'Million Paws Walk' to raise funds for the RSPCA because of COVID-19 restrictions.

Dog registrations continue to increase each year, with a current rate of 92% of all dogs microchipped. During 2019/2020 there were 664 registered dogs within the district.

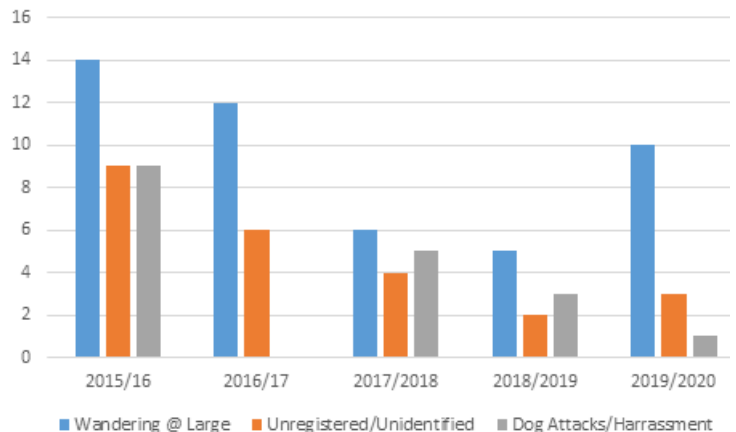
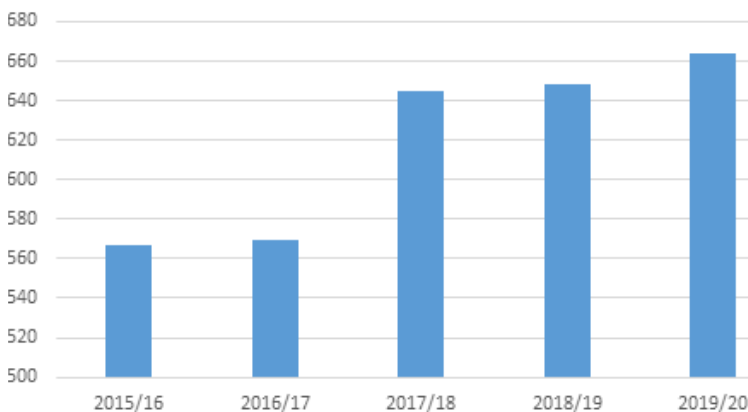
This year has seen an increase in wandering dogs and dog related incidents. The cases of wandering at large and unidentified dogs were directly related to visitors and new property owners to our district.

Council Officers remain committed to educating and providing information to all dog and cat owners, helping them become responsible dog owners.

It is important for all dog and cat owners to remain vigilant and make sure their pets are always contained and under effective control.

DOG REGISTRATION

DOG RELATED INCIDENTS

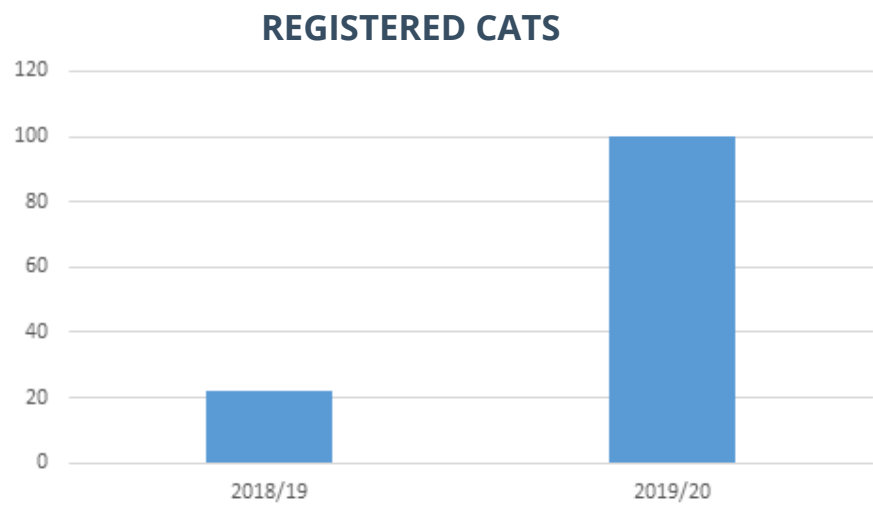


REGULATORY SERVICE REPORT

CAT ANIMAL MANAGEMENT

Since the introduction of mandatory Cat Registrations fees in 2018/19 there has been significant increase in registrations – up 500%.

Fees were set at a modest \$5.00 for Standard Cat (microchipped and desexed), \$10.00 for a Non Standard Cat (undesexed cat).



LOCAL NUISANCE AND LITTER CONTROL ACT

6 complaints were received of local nuisance or littering by the Council, of these 2 offences were expiated under the Act.



STRATEGIC PLANNING

WHAT IS A STRATEGIC MANAGEMENT PLAN?

Under Section 122(4)(b) of the *Local Government Act 1999*, Council must undertake a comprehensive review of its Strategic Plan within 2 years of each general election. As a result, Council is currently undertaking the required comprehensive review and will finalise the process by November 2020.

STRATEGIC MANAGEMENT PLAN 2016-2026

Council has in place a Strategic Plan which guides the provisions of services, facilities, projects, infrastructure and advocacy throughout 2016-26. The plan has been the blueprint upon which Annual Business Plans and budgets are developed.

The Strategic Management Plan must be consistent with and represent the aspirations and goals of the community.

STRATEGIC DIRECTION

The Plan considers regional, state and national objectives and strategies relevant to the social, physical, environmental development and management of Council's area of responsibility.

The Plan identifies key issues and projects which will provide for a range of services and facilities while ensuring the ongoing sustainability and prosperity of the district. In addition the Plan identifies emerging challenges and opportunities.

The 2016-2026 Strategic Plan, Council adopted the following Vision Statement, believing that it reflected Council's aspirations for the community;

"The District will be widely recognised for its quality lifestyle, pristine rural, coastal and urban environments. It will continue to explore and expand its economic base, whilst maintaining the amenity and character of the community."



STRATEGIC PLANNING GOALS & OBJECTIVES

VALUES AND PRINCIPLES

The Values and Principles which guide all decisions of Council, and which are reflected in the Strategic Management Plan, can be summarised as follows:

- Responsive Service Delivery
- Good Governance
- Prudent Management
- Genuine Engagement
- Responsible Stewardship
- Professional Performance

STRATEGIC PLAN GOALS

The current Strategic Management Plan sets out seven key goals which are outlined below. These goals are supported by a number of strategies designed to achieve each goal.

OBJECTIVE 1 GOVERNANCE

Business Efficiencies

Goal:

Responsive, accountable and strategic decision-making and efficient, effective and equitable service delivery.

OBJECTIVE 2

INFRASTRUCTURE, BUILDING & OTHER ASSETS

Roads (Sealed/Unsealed), Bicycle Track, Coastal Access Development, Aerodrome, Street Lighting, Footpaths, Kerbing, Works Depot, Toilets, Council Land, Plant & Assets, Council Buildings

Goal:

Well managed, safe and appropriate stock of assets that meets the community's affordable service needs, attracts new investment and meets future needs.

OBJECTIVE 3

ENVIRONMENT AND PLANNING

Waste Management, Stormwater, Tree Management, Wetlands

Goal:

Sustainability of the natural environment and a built environment that meets the community's housing and lifestyle needs.



STRATEGIC PLANNING GOALS & OBJECTIVES

OBJECTIVE 4

COMMUNITY, CULTURE & RECREATION

Recreation and Sporting Grounds, Parks and Reserves, Boat Ramps, Jetties, Cemeteries, Child and Youth Health, Libraries, Museums, Aged Care, Child Care, Mental Health

Goal:

An inclusive, resilient, caring, healthy and active community that enjoys a high quality of life.

OBJECTIVE 5

TOURISM

Promoting the district and its attractions, increasing visitor stay whilst enhancing the experience and maintaining visitor and community needs

Goal:

Promoting the district, promote tourism, duration of stay, increase visitor stay and enhance visitors' experiences.

OBJECTIVE 6

BUSINESS UNDERTAKINGS AND ECONOMIC DEVELOPMENT

CWMS, Streaky Bay Foreshore Tourist Park, Industrial and Commercial Development, Business Systems Development, Resource Sharing

Goal:

A diverse local economy that is sustainable, provides employment opportunities for residents, assists to drive population growth, attracts new investment and responds to needs for additional and upgraded facilities and services.

OBJECTIVE 7

PUBLIC SAFETY AND REGULATORY SERVICES

Fire Prevention, Animal Management, Health

Goal:

Maintain Public Safety and meet Council's statutory obligations.



OPERATING PROJECT ACHIEVEMENTS 2019/2020

STATUS

NEW INFORMATION TECHNOLOGY PROGRAM	ONGOING
POOCHERA OVAL COMPLEX - REPLACE CEILINGS	COMPLETE
VISITOR CENTRE - PAINT EXTERNAL WOODWORK	COMPLETE
CLEAN AND FILL FOR PURPOSE OF WASTE COVER CUNGENA WASTE LANDFILL	ONGOING
CONTRIBUTIONS FOR SCHOOL POOL OPERATING EXPENSES	COMPLETE
REVIEW OF TOWN MASTERPLAN	ONGOING
ARTS AND CULTURAL FACILITATOR POSITION	COMPLETE
NEW YEARS EVE CHILDRENS FESTIVAL	WITHDRAWN
CONTRIBUTION TO STREAKY BAY MEDICAL CLINIC OPERATING EXPENSES	COMPLETE
FOOD SAFETY WEEK	WITHDRAWN
REGIONAL HEALTH PLAN REVIEW	ONGOING
ANIMAL MANAGEMENT DAY	WITHDRAWN
ONLINE BURN NOTIFICATION SYSTEM	COMPLETE
COMMUNITY EVENT SUPPORT	COMPLETE
AUSTRALIA DAY BREAKFAST	COMPLETE
TOURISM SIGNAGE REVIEW	ONGOING
TOURISM STRATEGY DEVELOPMENT	COMPLETE

CAPITAL PROJECT ACHIEVEMENTS 2019/2020

STATUS

PLANT AND VEHICLES - SCHEDULED REPLACEMENT PROGRAM	COMPLETE
COUNCIL OFFICE/VISITOR CENTRE CONSOLIDATION - ENGINEERING PLANS	DEFERRED
BAIRD BAY PUBLIC AMENITIES - SANDBLASTING	COMPLETE
STREAKY BAY DRAGON BOAT CLUB FLOOR AND WINDOW REPAIR	COMPLETE
POWER LINE ENVIRONMENT COMMITTEE - INSTALLATION OF UNDERGROUND POWER LINES - WELL ST	COMPLETE
RESEAL PYGERY PORT KENNY ROAD	COMPLETE
RESEAL WITERA ROAD	COMPLETE
RESHEETING UNSEALED ROADS: CARAWA RD, DOG FENCE RD, EMERALD RISE RD, POOCHERA PORT KENNY RD, WALLALLA HILL RD, KINGOONYA YANTANBIE RD AND HASLAM RD	COMPLETE
FENCING - STREAKY BAY TRANSFER STATION	COMPLETE
STORM WATER REMEDIATION - MUDGE TCE/JUBILLE RD	DEFERRED
STREAKY BAY MOORES BOAT-RAMP UPGRADE	ONGOING
STREAKY BAY CEMETERY - NICHE WALL	COMPLETE
CHILDCARE - OPTIONS STUDY	COMPLETE
TRACTORS BEACH CAMPGROUND DEVELOPMENT	ONGOING
STREAKY BAY FORESHORE TOURIST PARK DEVELOPMENT: 8 ENSUITES & 5 CABINS	ONGOING
STREAKY BAY SKATE PARK CONCEPT PLANS - COMPLETE	COMPLETE

CAPITAL PROJECTS FOR 2020/2021

In 2020/21 Council will undertake major capital works to ensure the longevity of existing assets, as well as providing new assets as highlighted in the Strategic Management Plan. Some projects may also be brought forward as a direct response to Council's Covid-19 Recovery Plans. The Projects, as per Council's Strategies and Actions, are as follows:

STRATEGIC PLAN GOAL	OBJECTIVE	CAPITAL PROJECT DETAILS 2020/2021	NEW & RENEWAL COST \$
GOVERNANCE	1.7	ONGOING 3 YEAR CAPITAL COMMITMENT - COMMUNICATION INFORMATION TECHNOLOGY - MAGIQ	69,700
		TELEPHONE SYSTEM PURCHASE	7,650
INFRASTRUCTURE, BUILDING, & OTHER ASSETS	2.1	TIPPER ATTACHMENTS FOR MOWER	8,000
		TAILGATE LOADER UTE	36,000
		REPLACEMENT SUV (MANAGER)	40,000
		4WD WITH SPRAY BUGGY	32,000
		GRADER	350,000
		4WD UTE	38,000
		Z TRACK MOWER	30,000
		EQUIPMENT - ROAD TRAFFIC COUNTERS	8,000
		DEPOT UPGRADE - BITUMISING	100,000
		2.6	AIRCONDITIONER - UPSTAIRS COUNCIL OFFICE
AIRCONDITIONER - STREAKY BAY HALL *	70,000		
GENERATOR - COUNCIL OFFICE	20,000		
2.7	STREAKY BAY PUBLIC AMENITIES UPGRADE - CBD	20,000	
2.8	BICYCLE TRACKS - MONTGOMERIE TERRACE PLANNING	30,000	
	UNSEALED ROADS PROGRAM: POINT LABATT RD, FINLAYSON RD, BENBARBER RD, DOG FENCE RD, YANTANABIE, RD, BAIRDS BAY RD, TOOTLA RD,	1,670,116	
	SEALED ROADS: WIRRULLA TOWNSHIP	99,177	
	FENCING REALIGNMENT - FINLAYSON RD	10,000	
ENVIRONMENT & PLANNING	3.7	PLANNING AND DESIGN - STORMWATER	50,000
COMMUNITY, CULTURE AND RECREATION	4.1	LIONS PARK RESERVE UPGRADE	35,000
		POOCHERA OVAL PRECINCT COURT - RESURFACING *	155,000

STRATEGIC PLAN GOAL	OBJECTIVE	CAPITAL PROJECT DETAILS 2020/2021	NEW & RENEWAL COST \$	
TOURISM	2.4/1.5	POOCHERA OVAL PRECINCT - CHANGEROOMS UPGRADE *	325,000	
		WIRRULLA SPORTS CENTRE OVAL IRRIGATION *	130,000	
		WIRRULLA SPORTS CENTRE COURTS SURFACING *	155,000	
	4.2	JETTY POOL INFRASTRUCTURE *	35,000	
	4.4	BOATRAMP REPLACEMENT SOUTHERN & NORTHERN *	500,000	
	4.8	COMMUNITY EVENT EQUIPMENT *	60,000	
	5.4	TRACTORS BEACH CAMPGROUND	73,000	
		TOURISM SIGNAGE	60,000	
	BUSINESS UNDERTAKINGS AND ECONOMIC DEVELOPMENT	6.1	STREAKY BAY FORESHORE TOURIST PARK ABLUTIONS - WESTERN UPGRADE AMENITIES - EASTERN UPGRADE VAST SATELLITE CONNECTION WITHIN THE PARK BIG RIG SITES (9) AND SERVICE ROAD ENSUITES AND LANDSCAPING FIRE PROTECTION	300,000 300,000 20,000 100,000 205,000 150,000
	*GRANT FUNDED			5,303,643

FINANCIAL & ASSET MANAGEMENT PLANNING

Council is continuing to develop its Infrastructure and Asset Management Plan, in order to ascertain the optimal timing and level of future maintenance and renewal expenditure on assets. The Infrastructure and Asset Management Plan aims to minimise and account for whole-life cost of assets.

UNIFORM PRESENTATION OF COUNCIL FINANCE

Local Government in South Australia has adopted a uniform presentation of finances to display key financial indicators. These financial indicators provide both an indicator of the financial sustainability of Council and demonstrates the improving (or declining) trend in Council's financial position over time. These indicators enable comparable reporting between Councils.

Council budgets include a high-level summary of both operating and capital investment activities prepared on a uniform and consistent basis. Apart from providing a focus on the key measure of a Council's financial sustainability (ie: the operating surplus/deficit), the primary objective of this arrangement is to ensure that Councils provide a common 'core' of financial information, to enable more meaningful comparisons of each Council's finances. Long-term Financial Plans, Annual Financial Statements and mid-year budget reviews are required to be summarised on the same basis.

ANNUAL BUSINESS PLAN & BUDGET 2019/2020

The Annual Business Plan (ABP) and Budget 2019/2020 was adopted by Council on 4 July 2019 in accordance with s123 of the Local Government Act 1999.

The ABP is developed in conjunction with the Strategic Management Plan to assist with financial sustainability. Council undertakes grant applications for many projects listed within their Strategic Plan.

Council was updated with reports relating to project and financial performance on a quarterly basis.

EXECUTIVE OFFICER'S REMUNERATION

The Senior Management Team, within Council consists of the Chief Executive Officer and three Managers.

Annual remuneration (as per below) accounts for the total cost of all fixed remuneration items and is made up of the annual salary, superannuation contributions and fringe benefits tax paid or accrued for the reporting period.

Benefits received by the Senior Management Team may include:

- the provision of a motor vehicle for travel to and from work and includes private usage;
- the reimbursement of telephone expenses;
- the reimbursement of out of pocket expenses; and / or
- the payment of memberships to professional bodies.

The following table shows the remuneration details for the Chief Executive Officer and Management Staff of Council. Benefits available to this group are the private use of vehicles.

POSITION IN ORGANISATION	BASE SALARY	BENEFITS
CHIEF EXECUTIVE OFFICER	\$169,998	YES
MANAGER, BUSINESS & ADMINISTRATION	\$106,118	YES
MANAGER, INFRASTRUCTURE & CIVIL WORKS	\$109,505	YES
MANAGER, COMMUNITY AND ECONOMIC DEVELOPMENT	\$106,118	YES



WORK HEALTH & SAFETY STATEMENT

The District Council of Streaky Bay is a member of the Local Government Association of South Australia (LGA). The Local Government Association is, for the purposes of the Return to Work Act 2014, the nominated Employer for a group of Self Insured Employers which includes all Local Government Identities. The District Council of Streaky Bay as a member of LGA will ensure, so far as is reasonably practicable, the health and safety of workers and others via a Management Systems approach to Work Health and Safety and Return to Work, in line with the organisational vision.

HUMAN RESOURCE PROGRAMS

FAIR TREATMENT

The District Council of Streaky Bay is committed to a culture of Fair Treatment where the rights of all are protected. Council's Fair Treatment Policy Statement (16 April 2020) applies to all elected members, clients and stakeholders of Council and all its workers, including those in non-employment arrangements such as volunteers, work experience persons and similar.

HEALTH, WELLBEING & FIT FOR WORK

The District Council of Streaky Bay is committed to supporting the health & wellbeing of all employees through the implementation of defined strategies and programs. During 2020 Council has implemented random drug & alcohol testing of all employees. Council has also introduced the Active Ageing Program and continues to develop process to ensure support for employees from commencement to retirement.



TRAINING & DEVELOPMENT

EMPLOYEES ATTENDED A RANGE OF TRAINING DURING 2019/2020, INCLUDING:

- Accredited and Non Accredited Freedom Of Information Officers
- Audit Committee – LGA Webinar
- Business Continuity – Awareness of roles
- Chainsaw – Operate & Maintain
- Chem Alert Program
- Conflict of Interest
- Conflict in the workplace
- Contractor Management- Safe Work Method Statement Monitoring
- Customer Service
- Drug & Alcohol Procedure Information Session
- Financial Management & Reporting (LGA module 4)
- Fire Prevention Officer – Re-accreditation
- Fire Warden
- First Aid (CPR)
- First Aid- full course
- Fork Lift Licence (licence to perform high risk work)
- Fraud & Cyber Awareness
- Grader Operations Ticket (LG)
- GST Refresher
- Hierarchy of Control – Hazard Management
- ICAC Induction for Public Officers
- Legal Responsibilities (LGA online – module 2)
- Lone Worker Device – Explanation of use & procedure
- Managing Roads
- Media
- Metro Count
- Public Interest Disclosure Act Training
- Public Interest Disclosure – Responsible Officer Training
- Registered Planner
- Regions Rising 2019 – Regional Jobs & Migration
- Report Writing
- Return to Work Training for IRC/ICC
- Return to Work Training for Managers & Supervisors
- Tourism & Councils Forum (LGA)
- Understanding & Applying Records General Disposal Schedule (GDS40)
- Understanding & Working Safely with Dogs
- Verification of Competency
- Volunteer Management Forum
- Workers Compensation Payroll Training (Online – webinar)
- WorkZone Traffic Management

INFORMATION STATEMENT

Providing public access to official documents and records

INFORMATION REQUESTS

There were 2 requests for information under the provisions of the Freedom of Information Act for the 12 months to 30 June 2020.

CONFIDENTIALITY PROVISIONS

Council

During the 2019/2020 financial year, the confidentiality provisions of s90(2) of the Local Government Act 1999 were used by Council a total of 18 times to consider matters in confidence. Matters considered in confidence in respect of s90(2)(a,b,d,e,j,k) are as follows:

RESOLUTIONS PASSED	2019/2020
INFORMATION CONCERNING PERSONAL AFFAIRS OF ANY PERSON (A)	2
COMMERCIAL ADVANTAGE OR PREJUDICE COMMERCIAL POSITION OF COUNCIL (B)	7
COMMERCIAL INFORMATION OF A CONFIDENTIAL NATURE (NOT A TRADE SECRET) (D)	6
MATTERS EFFECTING SECURITY OF COUNCIL EMPLOYEES (E)	1
DIVULGE INFORMATION BY PUBLIC AUTHORITY OF OFFICIAL & WOULD BE CONTRARY TO THE PUBLIC INTEREST (J)	1
TENDERS FOR SUPPLY OF GOODS (K)	1
IN CONFIDENCE	18

During the course of 2019/2020 Council considered matters about a broad range of issues. **Matters considered in confidence represented approximately 4.76% of the total matters considered.**

Council utilised the provisions of s90 of the Local Government Act 1999 on 18 occasions and of those confidentiality orders 8 expired during the financial year with 10 retained in confidence as at 30 June 2020.

INTERNAL REVIEW OF COUNCIL DECISIONS

In accordance with s270 of the Local Government Act 1999, Council has adopted procedures to review decisions of the Council, its employees and other persons acting on behalf of Council.

There were nil reviews for request.

AUDITOR REMUNERATION

Council Auditors, Dean Newbery & Partners, received remuneration of \$20,658.73 (Inc GST) for the audit of Council's 2019/2020 financial statements. The auditor did not receive any other remuneration from Council for this period.

APPLICATION OF COMPETITION PRINCIPLES

Council does not operate any business activity that meets the criteria of Category One being business activities with an annual turnover in excess of \$2 million or employing assets in excess of \$20 million. Council does operate 3 business activities that are significant:

- Streaky Bay Foreshore Tourist Park
- Blancheport Heights
- Streaky Bay Visitor Centre

Council also provides a Community Bus. This is mostly used by the aged and disabled as a community service obligation, however the bus is made available for hire when not otherwise in use.

Private works are undertaken by Council where there are no viable alternatives (local contractors) for the community to access.

All Council business activities include checks for competitive neutrality. In setting fees and charges the Council has taken into account:

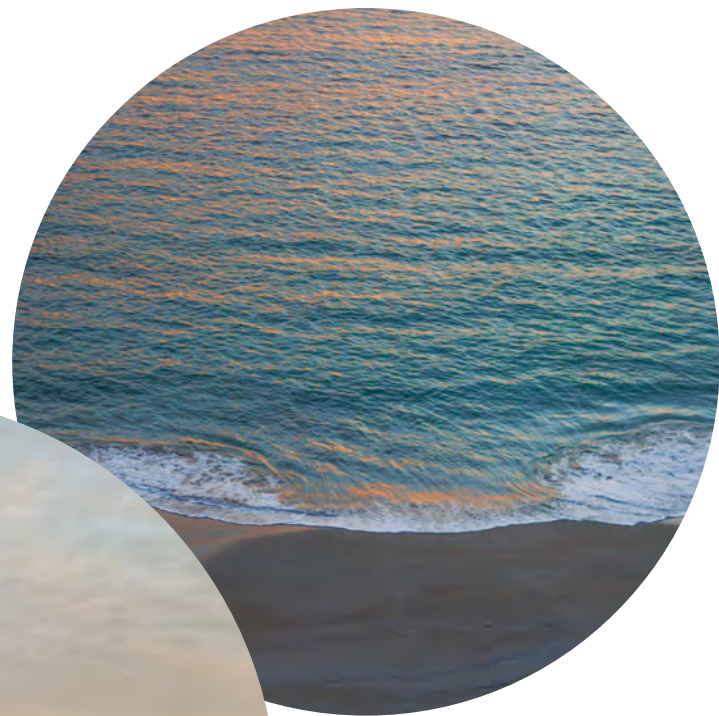
- Relevant Government legislation and policies;
- Community service obligations and impact on residents, ratepayers and visitors to the District of Streaky Bay and the allocation of Council resources and funds to reflect best value practices;
- The impact on competitors – actual and potential including employment, economic and regional development;
- The interests of consumers;
- Council Policies including the Council Contracts Tendering and Purchasing Policy which includes competitive tendering.

There were no complaints in 2019/2020 relating to the Council's application of competitive neutrality.

COMMUNITY LAND

Under the Local Government Act 1999 all Council land (except roads) is classed as community land unless a Council resolves to exclude it from that classification. Any resolution along these lines is subject to appropriate community consultation.

Council engaged Maloney Field Services to identify all Council land and a number of these properties were excluded prior to 1 January 2003. Since then there has been a review with several more parcels proposed for exclusion and these have been subject to the public consultation process.



FREEDOM OF INFORMATION

1.0 STRUCTURE & FUNCTIONS OF THE COUNCIL

1.1 Full Council

Full Council, consisting of two wards each with four Councillors from which a Mayor is elected, full Council is the decision making body on all policy matters.

Ordinary Meetings of the full Council are held on the third Thursday of every month at 9.30am and 3.30pm alternatively and members of the public are welcome to attend.

1.2 Committees

Committees have been formed to discuss/administer Council and Community business. These Committees meet as required. Members of the public are welcome to attend.

The Committees are as follows:

Council (s41) Committee

Chief Executive Officer's Performance Review Committee
Community Strengthening, Planning & Development Committee
Finance & Risk Audit Committee

1.3 Agendas and Minutes

Agendas of all Council and Committees are placed on public display no less than three days prior to those meeting. Minutes are placed on display within five days of the meeting. Public display includes hard copies at the Council Office and access on Council's Website www.streakybay.sa.gov.au

1.4 Delegations

The Chief Executive Officer and other officers have delegated authority from Council to make decisions on a number of specified administrative and policy matters. These are in keeping with the legislative requirement:

- To determine policies to be applied by the Council in exercising its discretion and powers;
- To determine the type, range and scope of projects to be undertaken by the Council;
- To develop comprehensive management plans, budgets, financial controls and performance objectives and indicators for the operation of the Council.

The Council makes decisions which direct and/or determine its activities and functions. Such decisions include the approval of works and services to be undertaken and the resources which are to be made available to undertake such works and services.

Decisions are also made to determine whether or not approvals are to be granted for applications from residents for various forms of development.

FREEDOM OF INFORMATION

2.0 SERVICES FOR THE COMMUNITY

Council considers the community's needs when assessing policies relating to services provided:

- Aged Care Planning & Building Controls
- Airport
- Animal Control
- Bicycle Track
- Boat Ramps
- Caravan Dump Points
- Clean Air Control
- Community Halls & Centres
- Community Land
- Community Libraries
- Environmental Health Matters
- Foreshore Facilities
- Garbage Collection/Litter Bins
- Immunisation Programs
- Parking Bays
- Parking Control
- Parks and Reserves
- Playground Equipment
- Public Cemeteries
- Public Seating
- Public Toilets
- Recreation/Sporting Facilities
- Roads/Footpaths/Kerbings
- Stormwater Drainage
- Street Closure Carparks
- Street Lighting
- Street Tree Planting
- Traffic Control Devices
- War Memorials
- Waste Depots

3.0 PUBLIC PARTICIPATION

3.1 Council Meetings

Members of the public have a number of opportunities to put forward their views on particular issues before Council. These are:

- Deputations – with the permission of the Mayor, a member of the public may address a Committee of the Council personally or on behalf of a group of residents.
- Presentations to Council – with prior notification and arrangement with the Mayor, a member of the public may address the Council on any issue relevant to Council.

FREEDOM OF INFORMATION

- Petitions – written petitions may be addressed to the Council on any issue.
- Written Requests – a member of the public may write to the Council on any Council policy, activity or service.
- Elected Members – Members of the public may contact their elected members of Council to discuss any issue relevant to Council.

3.2 Community Consultation

The District Council of Streaky Bay consults with local residents on particular issues that affect their neighborhood. Note-below are examples only:

- Meeting of Electors – All residents and electors are eligible to attend meetings to decide leasing arrangements for Council reserves by local community groups.
- Ward Forums – Forums are held to allow residents to voice their views on any issues affecting their ward and the district.
- Residents are notified of some Development Applications requiring the approval of Council. A number of applications are exempted from Public Notification by the Development Act 1993. When an application is publicly notified, residents have the opportunity both to write to Council expressing their view decision is made.

4.0 ACCESS TO COUNCIL DOCUMENTS

4.1 Documents Available for Inspection

The following documents are available for public inspection at the Council Office. Members of the public may purchase copies of these documents and the charges are shown below:

- | | |
|---|--------------------|
| • Council Minutes only (Annual) | \$75.00 Annually |
| • Council Minutes & Reports (Annual) | \$150.00 Annually |
| • Council Minutes Only (Monthly) | \$6.50 Monthly |
| • Council Minutes & Reports (Monthly) | \$12.50 Monthly |
| • The Policy Manual | .20 cents per page |
| • The Corporate Plan | .20 cents per page |
| • The Budget Statement | .20 cents per page |
| • The Annual Report | .20 cents per page |
| • The District Management Plan | .20 cents per page |
| • Council By-laws | .20 cents per page |
| • Annual Financial Statements | .20 cents per page |
| • Planning Application by Consent | .20 cents per page |
| • Planning Application Register | .20 cents per page |
| • Building Application Register | .20 cents per page |
| • Register of Elected Members Allowances & Benefits | .20 cents per page |
| • Register of Employees' Salaries, Wages & Benefits | .20 cents per page |
| • Assessment Book | .20 cents per page |
| • Register of Fees & Charges levied by Council | .20 cents per page |

All of the above are available on Council's Website www.streakybay.sa.gov.au

FREEDOM OF INFORMATION

4.2 Other Information Request

Request for other information not included in Clause 4.1 will be considered in accordance with the Freedom of Information provisions of the Local Government Act 1999. Under the legislation, an application fee and search fee must be forwarded with the completed request form as provided by the Regulation No. 275 of 1991, unless the application is granted an exemption.

Should the applicant require copies of any documents inspected pursuant to a Freedom of Information request, the charges set out in Clause 4.1 apply.

Freedom of Information Forms should be addressed to:

FREEDOM OF INFORMATION OFFICER
DISTRICT COUNCIL OF STREAKY BAY
PO BOX 179
STREAKY BAY SA 5680

Forms are available at the Council Office.

Applications will be responded to as soon as possible within the statutory thirty days of Council receiving the properly completed Freedom of Information request form, together with the application and search fees.

5.0 AMENDMENT OF COUNCIL RECORDS

A member of the public may gain access to Council documents to make amendments concerning their personal affairs by making a request in accordance with the Freedom of Information Act 1991.

A member of the public may then request a correction to any information about themselves that is incomplete, incorrect, misleading or out of date.

REGISTERS, CODES OF PRACTICE & POLICIES

REGISTERS

- Asbestos Register
- Boat Ramp Permit Register
- Burning Permits Register
- By-Laws Register
- Certificate of Titles Register
- Community Asset Register
- Community In-Kind Register
- Community Land Register
- Confidential Items Register
- Confined Space Register
- Council Seal Register
- Delegated Powers Register
- Electrical & RCD Test Register
- Fees and Charges Register
- Fire Extinguisher Register
- Footpath/Cafe Licence Register
- Gifts & Benefits Register
- Hazard Profile
- Hazardous/Dangerous Substance Register – MSD Register
- I-Respond Emergency Support Register
- Key Register
- Members Register of Allowances and Benefits
- Members Register of Interests
- Motion Action Register
- Officers Register of Interest
- Officers Register of Remuneration
- Plant & Equipment Register
- Playgrounds Register
- Policy/Procedure Register
- Pre-Qualified Contractors Register
- Public Roads Register
- Risk Register
- Salary Register
- Tenders, Contracts & Expression of Interest Register
- Training Register
- Volunteer Register

REGISTERS, CODES OF PRACTICE & POLICIES

CODES

- Code of Conduct for Council Employees
- Code of Conduct for Council Members
- Code of Practice for Access to Council and Council Committee Meetings and Council Documents
- Complaints Handling Procedure under Council Members Code of Conduct

WORK HEALTH & SAFETY

WHS & RETURN TO WORK POLICY

- WHS & Return to Work Procedure

HAZARD MANAGEMENT

HAZARD MANAGEMENT POLICY

- Hazard Management Procedure
- Incident Reporting and Investigation Procedure
- Plant Procedure
- Workplace Inspection Procedure

ADMINISTRATION OF THE WHS MANAGEMENT SYSTEM

WHS ADMINISTRATION POLICY

- Planning and Program Development Procedure (Incorporating Management Review)
- WHS Corrective and Preventative Actions Procedure
- WHS Document Management Procedure
- WHS Induction and Training Procedure
- WHS Internal Audit Procedure

CONSULTATION & COMMUNICATION

CONSULTATION AND COMMUNICATION POLICY

- Public Consultation Policy
- Media Policy

REGISTERS, CODES OF PRACTICE & POLICIES

WHS CONTRACTOR MANAGEMENT

WHS CONTRACTOR MANAGEMENT POLICY

- Contractor Management Policy

WHS EMERGENCY MANAGEMENT

WHS EMERGENCY MANAGEMENT POLICY

- WHS Emergency Management Policy
- First Aid Procedure

HAZARDOUS WORK

HAZARDOUS WORK POLICY

- Asbestos WHS Procedure
- Confined Space Procedure
- Electrical Safety Procedure
- Excavation and Trenching Procedure
- Hazardous Chemicals Procedure
- Hazardous Manual Tasks Procedure
- Hot Work Procedure
- Isolation/Lockout Tag out Procedure
- Prevention of Falls Procedure
- Remote/Isolated Work Procedure
- WHS UVR & Inclement Weather Procedure
- Work Zone Traffic Management Procedure

OTHER PROCEDURES

- Personal Protective Equipment Procedure
- Volunteer Management Policy & Procedure

REGISTERS, CODES OF PRACTICE & POLICIES

COUNCIL POLICIES

- Accounting Policy
- Advertising Signage Policy
- Animal Management Plan
- Annual Business Plan and Budget Policy
- Asbestos Management Plan Policy
- Asset Management Policy
- Boat Ramp Policy
- Bookings Cancellation & Refund Policy
- Building and Swimming Pool Inspection Policy
- Caretaker Policy
- Cat Trap and Trapping Policy
- Cemetery Operating Policy
- Child and Young Person Safe Environment Policy
- Community Bus Hire Policy
- Council Emergency Management Policy
- Council Role in Disaster & Emergency Response Policy
- Credit Card Policy
- Cross over, Road Verge & Driveway Policy
- Community Wastewater Management Scheme Customer Charter Policy
- Community Wastewater Management Scheme Pricing Policy Statement
- Customer Complaints Policy
- Customer Service Protocol
- Debt Collection Policy
- Digitalisation and Disposal Temporary Source Records Policy
- Disposal of Land & Assets Policy
- Elected Members Records Management Policy
- Employee Assistance Program Policy
- Enforcement Policy
- Engineering Design Standards
- Environmental Management Policy
- Fair Treatment Policy
- Flexi-time Policy
- Fraud, Corruption, Misconduct and Maladministration Prevention Policy Prevention Policy
- Freedom of Information Statement
- Financial Hardship Policy
- Grievance & Dispute Resolution Policy
- Health, Wellbeing and Fit for Work Policy
- Informal Gatherings Policy
- Internal Financial Control Policy
- Internal Review of Council Decisions Policy (Requests for Services under Section 270 Policy)

REGISTERS, CODES OF PRACTICE & POLICIES

COUNCIL POLICIES

- Internet and Email Policy
- Leases, Licences & Permits Policy
- Leave Management Policy
- Media Policy
- Memorial Policy
- Model Guidelines for the Control of Election Signs
- Ombudsman Enquiry Procedure
- Order Making Policy
- Performance and Development Policy
- Performance Management Framework
- Personal Information Security Policy
- Private and Business Use of Road Reserves Policy
- Private Hire of Council Plant & Equipment Policy
- Private Works Policy
- Procurement Policy
- Prudential Management Policy
- Public Consultation Policy
- Public Gates and Grids Policy
- Public Interest Disclosure Policy
- Rate Rebate Policy
- Rating Policy
- Records Management Policy
- Recruitment & Selection Policy
- Regional Assessment Panel Review of Decision of Assessment Manager
- Risk Framework
- Risk Policy
- Road & Place Naming Policy
- Rubble Pits & Royalties Policy
- Rural Property and Premise Addressing
- Streaky Bay Institute and Supper Room Hire Policy
- Training Development Policy for Council Members
- Treasury Management Policy
- Tree Management Policy
- Uniform Policy
- Unmade Road Development Policy
- Vegetation on Road Reserves (A) Policy
- Volunteer Management Policy
- Waste Management Policy
- Working From Home Policy
- Workplace Bullying / Harassment & Violence Policy



DISTRICT COUNCIL OF

Streaky Bay

2019-2020 FINANCIAL STATEMENTS



General Purpose Financial Statements

for the year ended 30 June 2020

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Council Certificate of Audit Independence	47
Audit Certificate of Audit Independence	48

General Purpose 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.

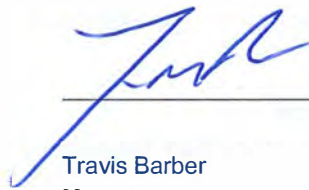
In our opinion:

- 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.



Karina Ewer
Chief Executive Officer

26 November 2020



Travis Barber
Mayor

26 November 2020

Statement of Comprehensive Income

for the year ended 30 June 2020

\$ '000	Notes	2020	2019
Income			
Rates	2a	4,070	3,971
Statutory Charges	2b	76	61
User Charges	2c	1,875	2,004
Grants, Subsidies and Contributions	2g	2,737	3,404
Investment Income	2d	60	102
Reimbursements	2e	68	146
Other income	2f	108	135
Total Income		8,994	9,823
Expenses			
Employee costs	3a	2,404	2,378
Materials, Contracts and Other Expenses	3b	3,492	4,544
Depreciation, Amortisation and Impairment	3c	3,307	2,853
Finance Costs	3d	110	35
Total Expenses		9,313	9,810
Operating Surplus / (Deficit)		(319)	13
Physical Resources Received Free of Charge	2i	–	25
Asset Disposal & Fair Value Adjustments	4	(527)	47
Amounts Received Specifically for New or Upgraded Assets	2g	562	373
Net Surplus / (Deficit)		(284)	458
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	9a	8,438	1,299
Total Amounts which will not be reclassified subsequently to operating result		8,438	1,299
Total Other Comprehensive Income		8,438	1,299
Total Comprehensive Income		8,154	1,757

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

Statement of Financial Position

as at 30 June 2020

\$ '000	Notes	2020	2019
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	6,035	6,213
Trade & Other Receivables	5b	642	687
Inventories	5c	241	267
Total current assets		6,918	7,167
Non-current assets			
Financial Assets	6a	772	177
Other Non-Current Assets	6b	1,446	2,386
Infrastructure, Property, Plant & Equipment	7a	82,433	73,681
Total non-current assets		84,651	76,244
TOTAL ASSETS		91,569	83,411
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	1,592	1,333
Borrowings	8b	325	477
Provisions	8c	452	424
Total Current Liabilities		2,369	2,234
Non-Current Liabilities			
Borrowings	8b	2,352	2,499
Provisions	8c	36	20
Total Non-Current Liabilities		2,388	2,519
TOTAL LIABILITIES		4,757	4,753
Net Assets		86,812	78,658
EQUITY			
Accumulated surplus		29,522	29,806
Asset revaluation reserves	9a	57,290	48,852
Total Equity		86,812	78,658

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

Statement of Changes in Equity

for the year ended 30 June 2020

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Total equity
2020				
Balance at the end of previous reporting period		29,806	48,852	78,658
Net Surplus / (Deficit) for Year		(284)	–	(284)
Other Comprehensive Income				
- Gain (Loss) on Revaluation of I,PP&E	7a	–	8,438	8,438
Other comprehensive income		–	8,438	8,438
Total comprehensive income		(284)	8,438	8,154
Balance at the end of period		29,522	57,290	86,812
2019				
Balance at the end of previous reporting period		29,348	47,553	76,901
Net Surplus / (Deficit) for Year		458	–	458
Other Comprehensive Income				
- Gain (Loss) on Revaluation of I,PP&E	7a	–	1,299	1,299
Other comprehensive income		–	1,299	1,299
Total comprehensive income		458	1,299	1,757
Balance at the end of period		29,806	48,852	78,658

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

Statement of Cash Flows

for the year ended 30 June 2020

\$ '000	Notes	2020	2019
Cash flows from operating activities			
<u>Receipts</u>			
Rates Receipts		4,104	3,939
Statutory Charges		76	61
User Charges		2,062	2,204
Grants, Subsidies and Contributions (operating purpose)		2,747	3,423
Investment Receipts		60	102
Reimbursements		74	161
Other Receipts		1,028	960
<u>Payments</u>			
Finance Payments		(110)	(35)
Payments to Employees		(2,371)	(2,370)
Payments for Materials, Contracts & Other Expenses		(4,345)	(5,818)
Net cash provided by (or used in) Operating Activities	11b	3,325	2,627
Cash flows from investing activities			
Amounts Received Specifically for New/Upgraded Assets		562	373
Sale of Replaced Assets		71	110
Sale of Real Estate Developments		86	18
Repayments of Loans by Community Groups		654	13
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(1,533)	(1,849)
Expenditure on New/Upgraded Assets		(1,832)	(3,496)
Loans Made to Community Groups		(654)	–
Net cash provided (or used in) investing activities		(2,646)	(4,831)
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Borrowings		–	2,550
Proceeds from Bonds & Deposits		72	(6)
<u>Payments</u>			
Repayments of Borrowings		(299)	(165)
Net Cash provided by (or used in) Financing Activities		(227)	2,379
Net Increase (Decrease) in Cash Held		452	175
plus: Cash & Cash Equivalents at beginning of period		6,213	6,038
Cash and cash equivalents held at end of period	11a	6,665	6,213

Additional Information:

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

Notes to and forming part of the Principal Financial Statements
for the year ended 30 June 2020

Contents of the Notes accompanying the General Purpose Financial Statements

Note	Details	Page
1	Summary of Significant Accounting Policies	9
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Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 05 November 2020

1.2 Critical Accounting Estimates

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

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

1.3 Rounding

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

(2) The Local Government Reporting Entity

District Council of Streaky Bay is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 29 Alfred Terrace, Streaky Bay.. 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

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Council obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of the Council's operations for the current reporting period.

In recent years the payment of untied financial assistance grants has varied from the annual allocation as shown in the table below:

	Cash Payment Received	Annual Allocation	Difference
2017/18	\$2169	\$2184	+15
2018/19	\$2571	\$2134	+437
2019/20	\$1976	\$2142	-166

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

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.

Construction Contracts

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

For works undertaken on a fixed price contract basis, revenues are recognised over time using the input method, with costs incurred compared to total expected costs used as a measure of progress. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

(4) Cash, Cash Equivalents and other Financial Instruments

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

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

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

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

(5) Inventories

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

5.1 Real Estate Assets Developments

Real Estate Assets developments have been classified as Inventory in accordance with AASB 102 and are valued at the lower of cost or net realisable value. Cost includes the costs of acquisition, development, borrowing and other costs incurred on financing of that acquisition and up to the time of sale. Any amount by which cost exceeds the net realisable value has been recognised as an expense.

Revenues arising from the sale of property are recognised in the operating statement when settlement is completed.

Properties not acquired for development, but which Council has decided to sell as surplus to requirements, are recognised at the carrying value at the time of that decision.

5.2 Other Real Estate Held for Resale

Properties not acquired for development, but which Council has decided to sell as surplus to requirements, are recognised at the carrying value at the time of that decision.

Certain properties, auctioned for non-payment of rates in accordance with the Local Government Act but which failed to meet the reserve set by Council and are available for sale by private treaty, are recorded at the lower of the unpaid rates and charges at the time of auction or the reserve set by Council. Holding costs in relation to these properties are recognised as an expense when incurred.

(6) Infrastructure, Property, Plant & Equipment

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

6.1 Initial Recognition

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

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

District Council of Streaky Bay

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

6.2 Materiality

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

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

Office Furniture & Equipment	\$2,000
Other Plant & Equipment	\$2,000
Buildings - new construction/extensions	\$10,000
Parks Furniture & Equipment	\$3,000
Road Infrastructure	\$10,000
Kerbs & Footpaths	\$2,000
Stormwater, Pipes, Drains & Culverts	\$5,000
Community Waste Water Infrastructure	\$5,000

6.3 Subsequent Recognition

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

6.4 Depreciation of Non-Current Assets

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

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

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

Plant, Furniture & Equipment

Office Furniture	3 to 15 years
Vehicles and Road-making Equip	3 to 25 years
Other Plant & Equipment	3 to 20 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	20 to 40 years
Playground equipment	15 to 20 years
Benches, seats, etc	10 to 25 years

Infrastructure

Sealed Roads – Surface	20 to 25 years
Sealed Roads – Structure	100 years
Unsealed Roads	12 to 33 years
Paving & Footpaths, Kerb & Gutter	20 to 50 years
Drains & Culverts	50 to 100 years
Reticulation Pipes – PVC	70 to 80 years
Pumps & Telemetry	20 to 25 years

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

6.5 Impairment

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, are not subject to impairment testing.

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

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

6.6 Borrowing Costs

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

(7) Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

(8) Borrowings

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

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

(9) Employee Benefits

9.1 Salaries, Wages & Compensated Absences

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

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

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

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

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 18.

(10) Provisions for Reinstatement, Restoration and Rehabilitation

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

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

(11) Leases**Accounting policy applicable from 01 July 2019**

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

12.1 Council as a lessee

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

i) Right-of-Use-Assets

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

Plant and equipment	3 to 15 years
Computers	3 to 5 years

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

ii) Lease Liabilities

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

iii) Short-term leases and leases of low-value assets

The Council applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

(12) GST Implications

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

- Receivables and Creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

(13) New accounting standards and UIG interpretations

In the current year, Council adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to Council's accounting policies.

District Council of Streaky Bay has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective.

This year Council has applied AASB 2016-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107 for the first time. As a result, Council has disclosed more information to explain changes in liabilities arising from financing activities ('debt reconciliation'). This information is presented in note XX.

Some Australian Accounting Standards and Interpretations have been issued but are not yet effective. Those standards have not been applied in these financial statements. Council will implement them when they are effective.

The standards that are expected to have a material impact upon Council's future financial statements are:

Effective for annual reporting periods beginning on or after 1 January 2018

- AASB 9 Financial Instruments This replaces AASB 139 Financial Instruments: Recognition and Measurement, and addresses the classification, measurement and disclosure of financial assets and liabilities.

The standard introduces a new impairment model that requires impairment provisions to be based on expected credit losses, rather than incurred credit losses. Based on assessments to date, council expects a small increase to impairment losses however the standard is not expected to have a material impact overall.

- AASB 15 Revenue from Contracts with Customers, AASB 1058 Income of Not-for-Profit Entities and AASB 2016-8 Amendments to Australian Accounting Standards - Australian Implementation Guidance for Not-for-Profit Entities

AASB 15 will replace AASB 118 Revenue, AASB 111 Construction Contracts and a number of Interpretations. AASB 2016-8 provides Australian requirements and guidance for not-for-profit entities in applying AASB 9 and AASB 15, and AASB 1058 will replace AASB 1004 Contributions. Together they contain a comprehensive and robust framework for the recognition, measurement and disclosure of income including revenue from contracts with customers.

Council is still reviewing the way that income is measured and recognised to identify whether there will be any material impact arising from these standards.

NOTE: These standards may affect the timing of the recognition of some grants and donations. If your council identifies such a change, and it is material, the impact will need to be described here. The timing of the recognition of Financial Assistance Grants will not be affected.

Effective for annual reporting periods beginning on or after 1 January 2019

- AASB 16 Leases

Council has some leases that are not in the Statement of Financial Position. These will need to be included when this standard comes into effect. A lease liability will initially be measured at the present value of the lease payments to be made over the lease term. A corresponding right-of-use asset will also be recognised over the lease term. If this requirement had been adopted at 30 June 2018 management estimate that net assets would have decreased by \$0. This estimate is based on council's current obligations and various market and other assumptions.

The standards are not expected to have a material impact upon Council's future financial statements are:

NOTE: Remove Standards listed below if they are included in the above list – i.e. Standards that ARE expected to have a material impact on Council's future financial statements. The repeated Standards are highlighted below in yellow.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

Effective for annual reporting periods beginning on or after 1 January 2017

- AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15
- AASB 2015-8 Amendments to Australian Accounting Standards – Effective Date of AASB 15
- AASB 2016-7 Amendments to Australian Accounting Standards - Deferral of AASB 15 for Not-for-Profit Entities

Effective for annual reporting periods beginning on or after 1 January 2018

- AASB 9 Financial Instruments
- AASB 15 Revenue from Contracts with Customers
- AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)
- AASB 2014-1 Amendments to Australian Accounting Standards (Part E)
- AASB 2014-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)
- AASB 2016-3 Amendments to Australian Accounting Standards – Clarifications to AASB 15
- AASB 2016-5 Amendments to Australian Accounting Standards – Classification and Measurement of Share-based Payment Transactions
- AASB 2016-6 Amendments to Australian Accounting Standards - Applying AASB 9 Financial Instruments with AASB 4 Insurance Contracts
- AASB 2017-3 Amendments to Australian Accounting Standards – Clarifications to AASB 4

Effective for annual reporting periods beginning on or after 1 January 2019

- AASB 16 Leases
- AASB 16 Leases (Appendix D)
- AASB 1058 Income of Not-for-Profit Entities
- AASB 1058 Income of Not-for-Profit Entities (Appendix D)
- AASB 2016-8 Amendments to Australian Accounting Standards - Australian Implementation Guidance for Not-for-Profit Entities
- AASB 2017-1 Amendments to Australian Accounting Standards – Transfers of Investment Property, Annual Improvements 2014-2016 Cycle and Other Amendments
- AASB 2017-4 Amendments to Australian Accounting Standards – Uncertainty over Income Tax Treatments
- AASB 1059 Service Concession Arrangements: Grantors
- AASB 1059 Service Concession Arrangements: Grantors (Appendix D)

Effective for annual reporting periods beginning on or after 1 January 2021

- AASB 17 Insurance Contracts
- AASB 17 Insurance Contracts (Appendix D)

(14) Comparative Figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may

Notes to the Financial Statements

for the year ended 30 June 2020

Note 1. Summary of Significant Accounting Policies (continued)

have been reclassified or individually reported for the first time within these financial statements and/or the notes.

(15) Disclaimer

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 2. Income

\$ '000	2020	2019
(a) Rates		
General Rates		
General Rates	3,216	3,121
Less: Mandatory Rebates	(17)	(17)
Less: Discretionary Rebates, Remissions & Write Offs	(6)	(5)
Total General Rates	3,193	3,099
Other Rates (Including Service Charges)		
Natural Resource Management Levy	166	161
Waste Collection	241	239
Community Wastewater Management Systems	447	446
Total Other Rates (Including Service Charges)	854	846
Other Charges		
Penalties for Late Payment	23	26
Total Other Charges	23	26
Total Rates	4,070	3,971
(b) Statutory Charges		
Development Act Fees	27	21
Town Planning Fees	12	9
Health & Septic Tank Inspection Fees	4	5
Animal Registration Fees & Fines	26	21
Other Licences, Fees & Fines	7	5
Total Statutory Charges	76	61
(c) User Charges		
Cemetery Fees	11	17
Hall & Equipment Hire	2	2
Sundry	158	167
Caravan Park	1,522	1,623
Container Deposit Legislation	182	195
Total User Charges	1,875	2,004

Notes to the Financial Statements

for the year ended 30 June 2020

Note 2. Income (continued)

\$ '000	2020	2019
(d) Investment Income		
Interest on Investments		
- Local Government Finance Authority	41	71
- Banks & Other	16	27
- Loans to Community Groups	3	4
<u>Total Investment Income</u>	<u>60</u>	<u>102</u>
(e) Reimbursements		
Private Works	32	95
Other	36	51
<u>Total Reimbursements</u>	<u>68</u>	<u>146</u>
(f) Other income		
Insurance & Other Recoupments - Infrastructure, IPP&E	-	10
Rebates Received	100	103
Sundry	8	22
<u>Total Other income</u>	<u>108</u>	<u>135</u>
(g) Grants, Subsidies, Contributions		
Amounts Received Specifically for New or Upgraded Assets	562	373
Total Amounts Received Specifically for New or Upgraded Assets	<u>562</u>	<u>373</u>
Other Grants, Subsidies and Contributions	2,737	3,404
Total Other Grants, Subsidies and Contributions	<u>2,737</u>	<u>3,404</u>
<u>Total Grants, Subsidies, Contributions</u>	<u>3,299</u>	<u>3,777</u>
The functions to which these grants relate are shown in Note 12.		
(i) Sources of grants		
Commonwealth Government	1,076	1,064
State Government	2,223	2,713
Total	<u>3,299</u>	<u>3,777</u>

Notes to the Financial Statements

for the year ended 30 June 2020

Note 2. Income (continued)

\$ '000	2020	2019
(h) Conditions over Grants & Contributions		
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:		
Unexpended at the close of the previous reporting period	30	30
Less:		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Other	(23)	–
Subtotal	(23)	–
Plus:		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Unexpended at the close of this reporting period	7	30
Net increase (decrease) in assets subject to conditions in the current reporting period	(23)	–
(i) Physical Resources Received Free of Charge		
Land & Improvements	–	10
Buildings	–	10
Furniture & Equipment	–	5
Total Physical Resources Received Free of Charge	–	25

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Expenses

\$ '000	Notes	2020	2019
(a) Employee costs			
Salaries and Wages		2,101	2,008
Employee Leave Expense		297	302
Superannuation - Defined Contribution Plan Contributions	17	182	178
Superannuation - Defined Benefit Plan Contributions	17	22	26
Workers' Compensation Insurance		67	64
Less: Capitalised and Distributed Costs		(265)	(200)
<u>Total Operating Employee Costs</u>		<u>2,404</u>	<u>2,378</u>
Total Number of Employees (full time equivalent at end of reporting period)		29	31
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		19	20
Bad and Doubtful Debts		-	1
Elected Members' Expenses		95	104
Election Expenses		1	13
<u>Subtotal - Prescribed Expenses</u>		<u>115</u>	<u>138</u>
(ii) Other Materials, Contracts and Expenses			
Contractors		2,302	2,605
Energy		325	354
Legal Expenses		94	42
Levies Paid to Government - NRM levy		164	159
Parts, Accessories & Consumables		111	384
Sundry		381	862
<u>Subtotal - Other Material, Contracts & Expenses</u>		<u>3,377</u>	<u>4,406</u>
<u>Total Materials, Contracts and Other Expenses</u>		<u>3,492</u>	<u>4,544</u>

Notes to the Financial Statements

for the year ended 30 June 2020

Note 3. Expenses (continued)

\$ '000	2020	2019
(c) Depreciation, Amortisation and Impairment		
(i) Depreciation and Amortisation		
Buildings & Other Structures	1,199	760
Infrastructure		
- Stormwater Drainage	35	34
- CWMS	97	103
- Roadworks	1,665	1,589
- Footpaths and Kerbing	130	129
Plant & Equipment	124	183
Furniture & Fittings	57	55
Subtotal	3,307	2,853
Total Depreciation, Amortisation and Impairment	3,307	2,853
(d) Finance Costs		
Interest on Loans	110	35
Total Finance Costs	110	35

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2020	2019
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	71	110
Less: Carrying Amount of Assets Sold	(580)	(81)
Gain (Loss) on Disposal	(509)	29
Real Estate Development Assets		
Proceeds from Disposal	86	18
Less: Carrying Amount of Assets Sold	(104)	-
Gain (Loss) on Disposal	(18)	18
Net Gain (Loss) on Disposal or Revaluation of Assets	(527)	47

Notes to the Financial Statements

for the year ended 30 June 2020

Note 5. Current Assets

\$ '000	2020	2019
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	213	76
Deposits at Call	1,635	2,084
Short Term Deposits & Bills, etc.	4,187	4,053
<u>Total Cash & Cash Equivalent Assets</u>	<u>6,035</u>	<u>6,213</u>

(b) Trade & Other Receivables

Rates - General & Other	305	339
Accrued Revenues	6	12
Debtors - General	200	164
GST Recoupment	60	140
Prepayments	22	18
Loans to Community Organisations	49	14
Subtotal	<u>642</u>	<u>687</u>
<u>Total Trade & Other Receivables</u>	<u>642</u>	<u>687</u>

Amounts included in other financial assets that are not expected to be received within 12 months of reporting date are disclosed in Note 13

(c) Inventories

Stores & Materials	241	267
<u>Total Inventories</u>	<u>241</u>	<u>267</u>

Notes to the Financial Statements

for the year ended 30 June 2020

Note 6. Non-Current Assets

\$ '000	2020	2019
(a) Financial Assets		
Receivables		
Loans to Community Organisations	772	177
Subtotal	772	177
Total Receivables	772	177
Total Financial Assets	772	177
(b) Other Non-Current Assets		
Inventories		
Real Estate Developments	842	946
Total Inventories	842	946
Other		
Capital Works-in-Progress	604	1,440
Contract Assets	-	-
Contract Cost Assets	-	-
Total Other	604	1,440
Total Other Non-Current Assets	1,446	2,386
Other disclosures		
Real Estate Developments - Current & Non-Current		
(Valued at the lower of cost and net realisable value)		
Industrial & Commercial	842	946
Total Real Estate for Resale	842	946
Represented by:		
Acquisition Costs	842	946
Subtotal	842	946
Total Real Estate of Resale	842	946
Apportionment of Real Estate Developments		
Non-Current Assets	842	946

Notes to the Financial Statements
for the year ended 30 June 2020

Note 7. Infrastructure, Property, Plant & Equipment

(a) Infrastructure, Property, Plant & Equipment

	Fair Value Level	as at 30/06/19			Asset movements during the reporting period							as at 30/06/20			
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
\$ '000															
Land - Other	2	13,831	17	–	13,848	–	–	–	–	–	3,230	17,078	–	–	17,078
Buildings & Other Structures	2	11,343	2,157	(8,862)	4,638	–	–	–	(109)	(3,068)	–	4,040	–	(2,580)	1,460
Buildings & Other Structures Infrastructure	3	24,680	2,326	(15,062)	11,944	883	517	–	(1,090)	–	8,276	37,427	1,404	(18,300)	20,531
- Stormwater Drainage	3	2,766	188	(656)	2,298	–	–	–	(35)	–	–	2,767	188	(691)	2,264
- CWMS	3	8,152	51	(2,679)	5,524	–	–	–	(97)	–	–	8,152	51	(2,776)	5,427
- Roadworks	3	35,956	3,727	(10,146)	29,537	396	1,586	(464)	(1,665)	–	–	35,956	5,037	(11,602)	29,391
- Footpaths and Kerbing	3	5,382	81	(1,850)	3,613	292	–	–	(130)	–	–	5,382	373	(1,980)	3,775
Plant & Equipment		–	3,101	(1,266)	1,835	50	260	(99)	(124)	–	–	–	3,149	(1,228)	1,921
Furniture & Fittings		–	915	(471)	444	–	215	(17)	(57)	–	–	–	1,099	(513)	586
Total Infrastructure, Property, Plant & Equipment		102,110	12,563	(40,992)	73,681	1,621	2,578	(580)	(3,307)	(3,068)	11,506	110,802	11,301	(39,670)	82,433
Comparatives		101,328	8,613	(39,634)	70,307	2,863	2,146	(81)	(2,853)	–	1,299	102,110	12,563	(40,992)	73,681

District Council of Streaky Bay

Notes to the Financial Statements

for the year ended 30 June 2020

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

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

Valuation of Assets

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

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

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

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

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

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

Information on Valuations

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

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

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

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

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

Transition to AASB 13 - Fair Value Measurement

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

Capitalisation Thresholds

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

	\$
Office Furniture & Equipment	1.000
Other Plant & Equipment	1.000
Buildings - new construction/extensions	10.000
Park & Playground Furniture & Equipment	2.000
Road construction & reconstruction	10.000

Notes to the Financial Statements

for the year ended 30 June 2020

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

Paving & Footpaths, Kerb & Gutter	2.000
Drains & Culverts	5.000
Reticulation Extensions	5.000
Sidelines & household connections	5.000
Artworks	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 rep

Plant, Furniture & Equipment

Office Equipment	5 to 10 years
Office Furniture	10 to 20 years
Vehicles and Road-making Equipment	5 to 8 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	20 to 40 years
Playground Equipment	5 to 15 years
Benches, Seats, etc	10 to 20 years

Infrastructure

Sealed Roads - Surface	15 to 25 years
Sealed Roads - Structure	20 to 50 years
Unsealed Roads	10 to 20 years
Bridges - Concrete	80 to 100 years
Paving & Footpaths, Kerb & Gutter	80 to 100 years
Drains	80 to 100 years
Culverts	50 to 75 years
Flood Control Structures	80 to 100 years
Dams and Reservoirs	80 to 100 years
Bores	20 to 40 years
Reticulation Pipes - PVC	70 to 80 years
Reticulation Pipes - Other	25 to 75 years
Pumps & Telemetry	15 to 25 years

Other Assets

Library Books	10 to 15 years
Artworks	indefinite
Right-of-Use Assets	2 to 3 years

Land & Land Improvements

- Basis of valuation: Fair Value
- Date of valuation: 30 June, 2019, applying from 01 July 2019, adopted by Council on 5 March, 2020.
- Valuer: AssetVal Pty Ltd.

Buildings & Other Structures

- Basis of valuation: Fair Value. All acquisitions made after the respective dates of valuation are recognised at Cost
- Date of valuation: 30 June, 2019, applying from 01 July 2019, adopted by Council on 5 March, 2020.
- Valuer: AssetVal Pty Ltd,

Notes to the Financial Statements

for the year ended 30 June 2020

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

Infrastructure

Roads

- Basis of valuation: Written down current replacement cost, based on actual costs incurred, the assumptions and methodology applied by Council Officers has been independently reviewed. All acquisitions made after the respective dates of valuation are recognised at Cost
- Date of valuation: 1 July 2017.
- Reviewing Valuer: Gayler Professional Services.

Footpaths

- Basis of valuation: Written down current replacement cost, based on actual costs incurred, the assumptions and methodology applied by Council Officers has been independently reviewed. All acquisitions made after the respective dates of valuation are recognised at Cost
- Date of valuation: 1 July 2018.
- Reviewing Valuer: AssetVal Pty Ltd,

Community Waste Management Systems

- Basis of valuation: Written down current replacement cost, based on actual costs incurred, the assumptions and methodology applied by Council Officers has been independently reviewed. All acquisitions made after the respective dates of valuation are recognised at Cost
- Date of valuation: 1 July 2017.
- Valuer: Gayler Professional Services.

Stormwater Drainage

- Basis of valuation: Written down current replacement cost, based on actual costs incurred, the assumptions and methodology applied by Council Officers has been independently reviewed.
- Date of valuation: 1 July 2017.
- Valuer: Gayler Professional Services

Plant & Equipment

- Plant and Equipment assets are recognised on a cost basis.

Furniture & Fittings

- Furniture and Fitting assets are recognised on a cost basis.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 8. Liabilities

\$ '000	2020 Current	2020 Non Current	2019 Current	2019 Non Current
(a) Trade and Other Payables				
Goods & Services	638	–	954	–
Payments Received in Advance	590	–	118	–
Accrued Expenses - Employee Entitlements	105	–	72	–
Accrued Expenses - Other	15	–	17	–
Deposits, Retentions & Bonds	244	–	172	–
<u>TOTAL Trade and Other Payables</u>	<u>1,592</u>	<u>–</u>	<u>1,333</u>	<u>–</u>

(b) Borrowings

Loans	325	2,352	477	2,499
<u>TOTAL Borrowings</u>	<u>325</u>	<u>2,352</u>	<u>477</u>	<u>2,499</u>

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

(c) Provisions

Employee Entitlements-LSL (including oncosts)	212	36	237	20
Employee Entitlements-AL (including oncosts)	240	–	187	–
<u>TOTAL Provisions</u>	<u>452</u>	<u>36</u>	<u>424</u>	<u>20</u>

Notes to the Financial Statements

for the year ended 30 June 2020

Note 9. Reserves

\$ '000	as at 30/06/19		Transfers	Impairments	as at 30/06/20	
	Opening Balance	Increments (Decrements)			Closing Balance	
(a) Asset Revaluation Reserve						
Land - Other	12,605	3,230	–	–		15,835
Buildings & Other Structures Infrastructure	11,225	5,208	–	–		16,433
- Stormwater Drainage	1,294	–	–	–		1,294
- CWMS	3,985	–	–	–		3,985
- Roadworks	16,996	–	–	–		16,996
- Footpaths and Kerbing	2,747	–	–	–		2,747
Total Asset Revaluation Reserve	48,852	8,438	–	–		57,290
Comparatives	47,553	1,299	–	–		48,852

\$ '000	as at 30/06/19		Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/20	
	Opening Balance Restated					Closing Balance	
(b) Other Reserves							
Community Waste Management Systems	1,514	263	–	–			1,777
Total Other Reserves	1,514	263	–	–			1,777

PURPOSES OF RESERVES

Asset Revaluation Reserves

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

Note 10. Assets Subject to Restrictions

Council does not hold any assets subject to restrictions

Notes to the Financial Statements

for the year ended 30 June 2020

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2020	2019
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(a) Reconciliation of Cash

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

Total Cash & Equivalent Assets	5	6,035	6,213
Balances per Statement of Cash Flows		6,035	6,213

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

Net Surplus/(Deficit)		(284)	458
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		3,307	2,853
Non-Cash Asset Acquisitions		–	(25)
Grants for capital acquisitions treated as Investing Activity		(562)	(373)
Net (Gain) Loss on Disposals		527	(47)
		2,988	2,866
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		80	(30)
Net (Increase)/Decrease in Inventories		26	(118)
Net Increase/(Decrease) in Trade & Other Payables		187	370
Net Increase/(Decrease) in Other Provisions		44	(461)
Net Cash provided by (or used in) operations		3,325	2,627

\$ '000	Notes	2020	2019
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(c) Non-Cash Financing and Investing Activities

Acquisition of assets by means of:

Physical Resources Received Free of Charge	2i	–	25
Amounts recognised in Income Statement		–	25
Total Non-Cash Financing and Investing Activities		–	25

(d) Financing Arrangements

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

Corporate Credit Cards	30	25
LGFA Cash Advance Debenture Facility	1,095	998

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

Notes to the Financial Statements
for the year ended 30 June 2020

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.
Details of these Functions/Activities are provided in Note 12(b).

\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
Functions/Activities										
Administration	4,764	4,564	1,497	1,480	3,267	3,084	1,471	1,385	7,806	7,574
Business	1,990	2,098	1,742	1,599	248	499	–	–	14,247	13,892
Community	77	91	337	476	(260)	(385)	–	8	1,420	1,430
Culture	3	79	211	255	(208)	(176)	–	71	2,508	1,028
Economic Development	5	6	422	432	(417)	(426)	–	–	1,165	1,262
Environment	609	624	1,126	1,191	(517)	(567)	–	–	3,468	3,616
Recreation	79	250	913	1,061	(834)	(811)	56	225	21,409	16,507
Regulatory Services	80	78	317	289	(237)	(211)	–	–	3	2
Transport	1,228	1,734	2,608	2,608	(1,380)	(874)	1,210	1,715	35,901	34,654
Other NEC	159	299	140	419	19	(120)	–	–	3,642	3,446
Total Functions/Activities	8,994	9,823	9,313	9,810	(319)	13	2,737	3,404	91,569	83,411

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

District Council of Streaky Bay

Notes to the Financial Statements

for the year ended 30 June 2020

Note 12(b). Components of Functions

The activities relating to Council functions are as follows:

BUSINESS UNDERTAKINGS

Caravan Parks & Camp Grounds, Development of Land for Resale, Private Works, Sewerage/CWMS.

COMMUNITY SERVICES

Public Order and Safety, Crime Prevention, Emergency Services, Other Fire Protection, Other Public Order and Safety, Health Services, Pest Control — Health, Immunisation, Other Health Services, Community Support, Children and Youth Services, Community Assistance, Community Transport, Other Community Support, Community Amenities, Cemeteries, Public Conveniences, Car Parking — non-fee-paying, and Other Community Amenities.

CULTURE

Library Services, Cultural Services, Cultural Venues, Heritage, Museums and Art Galleries, and Other Cultural Services.

ECONOMIC DEVELOPMENT

Regional Development, Support to Local Businesses, Tourism, and Other Economic Development.

ENVIRONMENT

Other Agricultural Services, Waste Management, Domestic Waste, Green Waste, Recycling, Transfer Stations, Waste Disposal Facility, Other Waste Management, Coastal Protection, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management Levy, and Other Environment.

RECREATION

Jetties, Other Marine Facilities, Parks and Gardens, Sports Facilities — Outdoor, Swimming Centres — Outdoor, and Other Recreation.

REGULATORY SERVICES

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

TRANSPORT

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

COUNCIL 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.

District Council of Streaky Bay

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates between .75% and 1.25% (2019: 1.25% and 1.5%). Short term deposits have an average maturity of 60 days and an average interest rate of 1% (2019: 90 days and 2%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Rates & Associated Charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of .53% (2019: 0.55%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Fees & Other Charges

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Other Levels of Government

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Financial Instruments (continued)

Liabilities - Creditors and Accruals

Accounting Policy:

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

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities - Interest Bearing Borrowings

Accounting Policy:

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

Terms & Conditions:

Secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 2.2% and 4.2% (2019: 3.6% and 6.5%).

Carrying Amount:

Approximates fair value.

Liabilities - Leases

Accounting Policy:

Accounted for in accordance with AASB 16 as stated in Note 17.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2020					
Financial Assets					
Cash & Equivalents	6,035	–	–	6,035	6,035
Receivables	318	678	100	1,096	1,087
Total Financial Assets	6,353	678	100	7,131	7,122
Financial Liabilities					
Payables	1,002	–	–	1,002	1,002
Current Borrowings	421	–	–	421	325
Non-Current Borrowings	–	974	2,035	3,009	2,352
Total Financial Liabilities	1,423	974	2,035	4,432	3,679
2019					
Cash & Equivalents	6,213	–	–	6,213	6,213
Receivables	225	129	157	511	507
Total Financial Assets	6,438	129	157	6,724	6,720
Financial Liabilities					
Payables	1,215	–	–	1,215	1,215
Current Borrowings	582	–	–	582	477
Non-Current Borrowings	–	1,200	2,053	3,253	2,499
Total Financial Liabilities	1,797	1,200	2,053	5,050	4,191

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

\$ '000	2020		2019	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other Variable Rates	2.20%	–	3.60%	276
Fixed Interest Rates	3.92%	2,677	4.29%	2,700
		2,677		2,976

Net Fair Value

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 13. Financial Instruments (continued)

Risk Exposures

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

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

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

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

Note 14. Capital Expenditure and Investment Property Commitments

\$ '000	2020	2019
Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings	5	508
Infrastructure	23	15
Plant & Equipment	–	223
Other	118	8
	146	754
These expenditures are payable:		
Not later than one year	146	754
	146	754

Notes to the Financial Statements

for the year ended 30 June 2020

Note 15. Financial Indicators

\$ '000	Amounts	Indicator	Prior periods	
	2020	2020	2019	2018

These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

1. Operating Surplus Ratio

Operating Surplus	(319)	(3.5)%	0.1%	2.2%
Total Operating Income	8,994			

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

2. Net Financial Liabilities Ratio

Net Financial Liabilities	(2,692)	(30)%	(24)%	(47)%
Total Operating Income	8,994			

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

Adjustments to Ratios

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

Adjusted Operating Surplus Ratio

Operating Surplus	(153)	(1.7)%	(3.9)%	1.8%
Total Operating Income	9,161			

Adjusted Net Financial Liabilities Ratio

Net Financial Liabilities	(1,634)	(18)%	(21)%	(47)%
Total Operating Income	9,161			

3. Asset Renewal Funding Ratio

Net Asset Renewals	1,462	35%	61%	88%
Infrastructure & Asset Management Plan required expenditure	4,143			

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 16. Uniform Presentation of Finances

\$ '000	2020	2019
<p>The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
Income	8,994	9,823
less Expenses	(9,313)	(9,810)
Operating Surplus / (Deficit)	(319)	13
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(1,533)	(1,849)
add back Depreciation, Amortisation and Impairment	3,307	2,853
add back Proceeds from Sale of Replaced Assets	71	110
	1,845	1,114
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(1,832)	(3,496)
add back Amounts Received Specifically for New and Upgraded Assets	562	373
add back Proceeds from Sale of Surplus Assets (including investment property, real estate developments & non-current assets held for resale)	86	18
	(1,184)	(3,105)
Net Lending / (Borrowing) for Financial Year	342	(1,978)

Notes to 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 2019/20; 9.50% in 2018/19). 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.

Note 18. Interests in Other Entities

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

Note 19. Non-Current Assets Held for Sale & Discontinued Operations

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

Notes to the Financial Statements

for the year ended 30 June 2020

Note 20. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

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

1. LAND UNDER ROADS

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

At reporting date, Council controlled **1,733** km of road reserves of average width **20** metres.

2. POTENTIAL INSURANCE LOSSES

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

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

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

3. BANK GUARANTEES

Nil

4. LEGAL EXPENSES

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of 0 appeals against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

Note 21. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2020, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

Council is unaware of any material or significant "non adjusting events" that should be disclosed.

Notes to the Financial Statements

for the year ended 30 June 2020

Note 22. Related Party Transactions

Key Management Personnel

Transactions with Key Management Personnel

Mayor, Councillors and Chief Executive Officer

\$ '000	2020	2019
The compensation paid to Key Management Personnel comprises:		
Short-Term Employee Benefits	235	288
Total	235	288

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

Receipts from Key Management Personnel comprise:

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

Contributions for Fringe Benefits Tax purposes	15	15
Rentals for Council property	13	10
Income Protection Insurance	–	2
Total	28	27

- 2020: 1 KMP Member has a family member employed by Council (\$56k)
- 2020: 1 KMP Member entered into a development application (\$1k)
- 2020: 2 KMP Members were part of a community group that received funding of (\$5k)
- 2020: 1 KMP Member received funds for business (<1k)
- 2020: 1 KMP Member is Council's representative on a Community Group, which undertook a loan with Council (\$100k)
- 2020: 1 KMP Member received Grading of Driveway (<\$1k)

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT

To the members of the District Council of Streaky Bay

Opinion

We have audited the accompanying financial report of the District Council of Streaky Bay (the Council), which comprises the Statement of Financial Position as at 30 June 2020, Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of Council.

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 *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

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

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

Council's Responsibility for the Financial Report

The Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*. This responsibility includes determining that the basis of preparation described in Note 1 is appropriate to meet the need of the members. The Council's responsibility also includes designing, implementing and maintaining internal controls relevant to enable the preparation of the financial report to be free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY & PARTNERS
CHARTERED ACCOUNTANTS



SAMANTHA CRETEN
PARTNER

Signed on the 27th day of November 2020,
at 214 Melbourne Street, North Adelaide

INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE DISTRICT COUNCIL OF STREAKY BAY

Opinion

In our opinion, the Council has complied, in all material respects, with Section 129(1)(b) of the *Local Government Act 1999* in relation to the Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2019 to 30 June 2020.

Basis for opinion

We have audited the Internal Controls of the District Council of Streaky Bay (the Council) under the requirements of *Section 129(1)(b) 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.

We conducted our engagement in accordance with Standard on Assurance Engagements *ASAE 3150 Assurance Engagements on Controls* issued by the Auditing and Assurance Standards Board.

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

The Council's Responsibility for the Internal Controls

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

Our Independence and Quality Control

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

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on the Council's compliance with *Section 129(1)(b) of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures have been conducted properly and in accordance with law.

ASAE 3150 requires that we plan and performed our procedure to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the control objectives and the controls operating effectively through the period.

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

Limitation on Use

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

Limitations of Controls

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

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

DEAN NEWBERY & PARTNERS CHARTERED ACCOUNTANTS



SAMANTHA CRETEN PARTNER

Signed on the 27th day of November 2020
at 214 Melbourne Street, North Adelaide, South Australia, 5006

District Council of Streaky Bay
General Purpose 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 District Council of Streaky Bay for the year ended 30 June 2020, the Council's Auditor, Dean Newbery and Partners has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Karina Ewer
Chief Executive Officer



Warwick Koster
Presiding Member, Audit Committee

Date: 10 November 2020

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the District Council of Streaky Bay 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*.



SAMANTHA CRETEN

Partner

DEAN NEWBERY & PARTNERS

CHARTERED ACCOUNTANTS

Dated this 9th day of October 2020

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION



ANNUAL REPORT



2019-20

***Cover photo:
Murphy's Haystacks, Eyre
Peninsula. Photo: SATC.***



THE PRESIDENT'S REPORT

This annual report details the last 12 months activity undertaken by the EPLGA, its financial accounts, and operative regional collaborative partnerships.

The vision and goal of the EPLGA, to “**enable Eyre Peninsula councils to excel, innovate, and thrive**”, has never been more relevant for the region than now. We have been facing many challenges and opportunities, with the need for the councils of the EP to be working closely together.

The EPLGA has seen a change in the position of Executive Officer, with Tony Irvine retiring at the end of 2019. The contribution which Tony has made over many years of involvement with local government on the Eyre Peninsula deserves recognition, especially his time as the EPLGA Executive Officer. The EPLGA is in a much stronger position due to the work which has been done by Tony over his tenure.

Peter Scott was appointed in February 2020, bringing with him already established knowledge and relationships from his prior employment. With this appointment, there was also developed a shared service agreement with RDAEP to deliver economic development projects agreed with a joint workplan arrangement. These new and unique arrangements will help local government have a strong interest in economic development and also make economic savings for both organisations.

Our communities, councils, and region have been impacted by the unprecedented effects of the COVID-19 global pandemic, with the need to be working within the restrictions and challenges which it has produced. I am truly proud of the community cohesiveness of the Eyre Peninsula, and the leadership which our Mayors, CEOs, and elected members have shown throughout the ongoing challenges. The impacts, both social and financial, will continue for a long period of time, and we must be focused on the needs of our communities as we work through it.

There has been much attention on Local government in the last twelve months, with both sides of State Parliament challenging councils and communities to look at areas of potential legislative and operational reform.

Regional health continues to be an area where the EPLGA and its members are striving for appropriate action. To have a situation where communities are isolated without adequate medical care cannot be accepted. Although there have been some positive steps, there is still no clear process that will lead to outcomes that provide for our communities in the long-term, and this is something we must continue to work towards.

In response to repeated electricity outages which have led to significant telecommunications outages, the EPLGA have been asking for adequate response to ensure our communities are safe and secure. For our communities to be without any form of communication during times of catastrophic weather conditions and threatening situations is completely unacceptable. This advocacy work recognises that it is a complicated issue that has many different aspects, but a solution needs to be delivered.



It has been encouraging to see the way that our EP councils have been working together to deal with the situation which is coming with changes to the State planning system. Through proper structures and cooperation, our councils will be able to make economic savings, as well as delivering better planning outcomes for our communities.

A changing freight dynamic has also been prominent for the Eyre Peninsula with the closure of the EP Rail network in 2019. Along with this, there is also a need for councils to be proactive and aware of potential changes which might happen with a number of different export port proposals.

As well as these things, there will continue to be work on a range of other challenges, including coastal protection, tourism, waste management, infrastructure funding, economic development, fishing reforms, and many more.

The continuing financial challenges of regional councils mean that the EPLGA members will continue to look at innovative ways to deliver services and infrastructure to their communities. This will mean the potential for shared or joint services between councils around some of the core business of councils could be more developed.

The ongoing challenge for the EPLGA Board in this changing environment is to continue and improve its:-

- *Advocacy (and Representation) – the EPLGA being the principal regional advocate for Local Government in the region*
- *Governance – continuing to ensure that our business is conducted in accordance with the law and proper standards*
- *Member Services – the EPLGA to continuing to provide member support services as they are needed*

The EPLGA is a vital conduit between its member councils and the LGA of SA, with the potential for close collaboration to help deliver outcomes for our communities.

The communication with both State and Federal governments will also be very important, with the need to maximise funding and partnership opportunities.

As President of the EPLGA I look forward to leading with my fellow EPLGA Board members in recognising the opportunities to be innovative and forward-thinking as a region. The EPLGA Board and member Councils will need to have strong, responsive and accountable leadership, driving the opportunities for change while balancing the strengths which we already have as organisations and a region. This leadership and representation throughout our communities and with other levels of government will mean that the Eyre Peninsula will continue to add to its many strengths in the years to come.

MAYOR SAM TELFER

PRESIDENT – EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION



Eyre Peninsula Regional Profile - provided by Regional Development Australia Eyre Peninsula

AREA

11 council areas

234,937 km²

POPULATION

Number of residents (ABS ERP 2019)

57,805

ECONOMY

Gross Regional Product (NIEIR)

\$3.35 billion

JOBS

Local jobs (NIEIR)

21,949 FTE

LOCAL EMPLOYMENT

Employed residents (NIEIR June 2019)

26,375

WELL-BEING

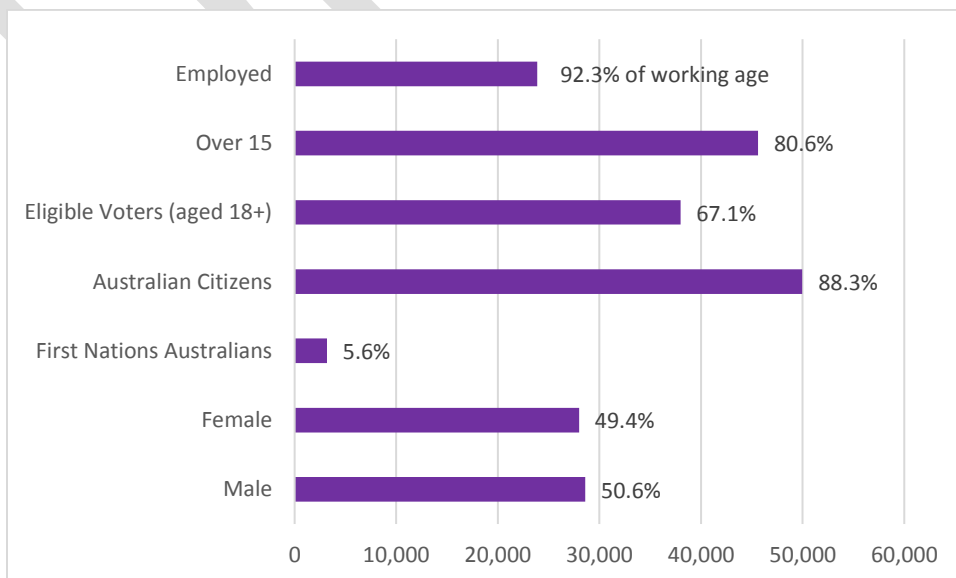
Median weekly household income (ABS 2016)

\$1,081

BUSINESS

Registered Businesses

5,134





Residential Population

LOCAL GOVERNMENT AREA	LAND AREA		POPULATION (2019 ABS ERP)	
	Km ²	% of Region	No.	% of Region
Whyalla	1,072	0.46	21,665	37.5
Port Lincoln	30	0.01	14,718	25.5
Ceduna	5,424	2.31	3,442	6.0
Cleve	5,018	2.14	1,792	3.1
Elliston	6,741	2.87	1,008	1.7
Franklin Harbour	2,755	1.17	1,304	2.3
Kimba	5,700	2.43	1,065	1.8
Lower Eyre Peninsula	4,715	2.01	5,780	10.0
Streaky Bay	6,226	2.65	2,192	3.8
Tumby Bay	2,671	1.14	2,702	4.7
Wudinna	5,079	2.16	1,300	2.2
Maralinga Tjarutja and Unincorporated SA	189,453	80.64	724	1.3
Collective Local Government Total	234,884	99.98	57,692	99.8
REGION TOTAL	234,937		57,805	

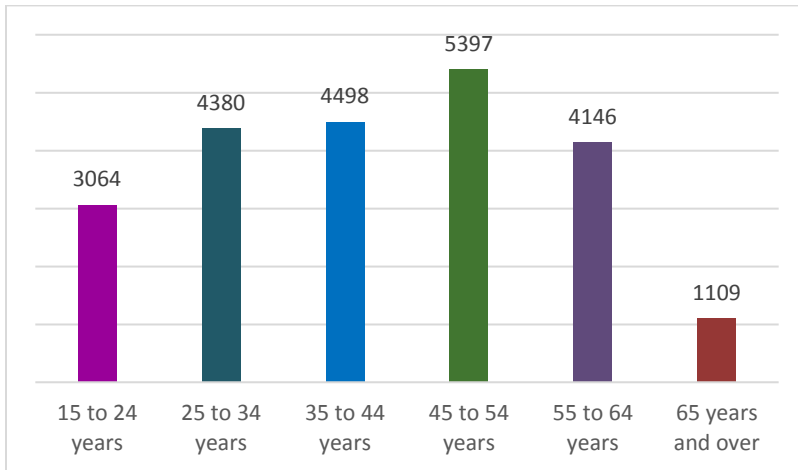
Population Summary

The Census usual resident population of the RDA Eyre Peninsula region in 2016 was 56,612 living in 30,441 dwellings with an average household size of 2.28. 2019 ABS ERP (Estimated Resident Population) shows marginal growth of 2.06% across the region to 57,805. Indications for the City of Whyalla and District Council of Elliston show population declines of .75% and 3.6% respectively.

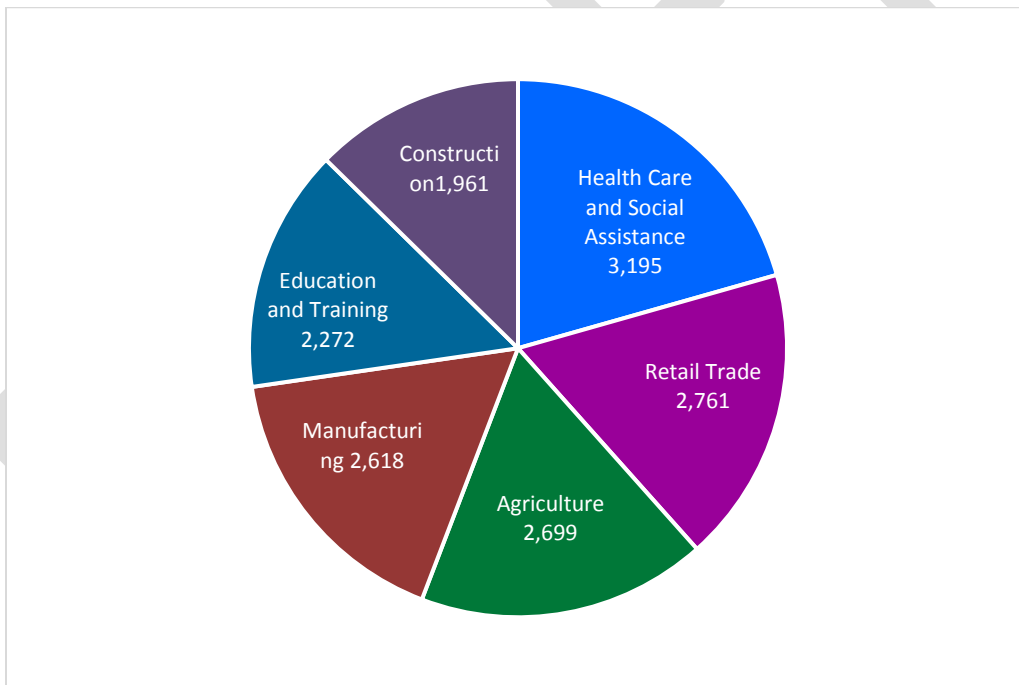
The median age of Eyre Peninsula residents is 42, compared to 45 in regional SA, 40 in South Australia and a median age of 38 in Australia.



Local Workers Age Structure

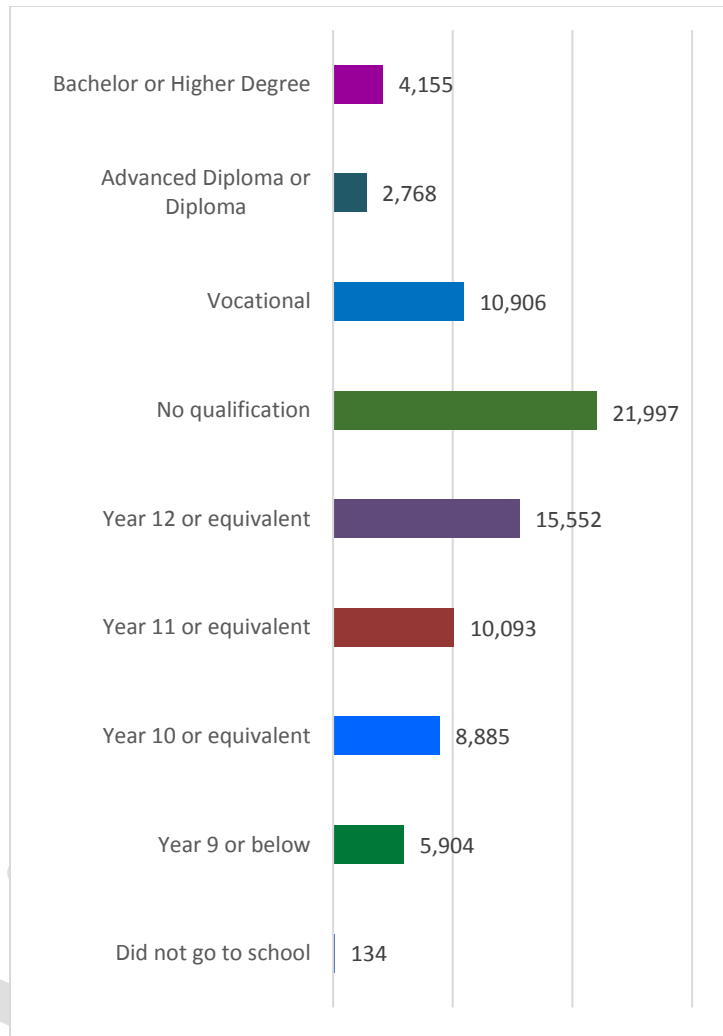


Top 6 Employing Industries





Level of Qualification



In 2016 (ABS Census) 23,868 people living in the RDA Eyre Peninsula region were employed, of which 58% worked full-time and 40% part-time.

Most part-time employment occurred in the Health Care and Social Assistance, Accommodation and Food Services, Retail Trade, Fishing and Aquaculture industries. These industries typically rely on a high proportion of part-time workers, and the number of jobs provided markedly exceeds the total FTE hours being worked.

Employment continuity in the Fishing and Aquaculture industries is also impacted by the seasonal nature of some jobs.

A growing future workforce demand is set to provide a major challenge for the region and specific strategies are required to meet industry requirements.

The transformational economies such as space, renewable energy, advanced manufacturing and agricultural technologies will require a sustainable highly-skilled workforce.



Top 10 Exporting Industries in Region 2018-2019 (\$m)

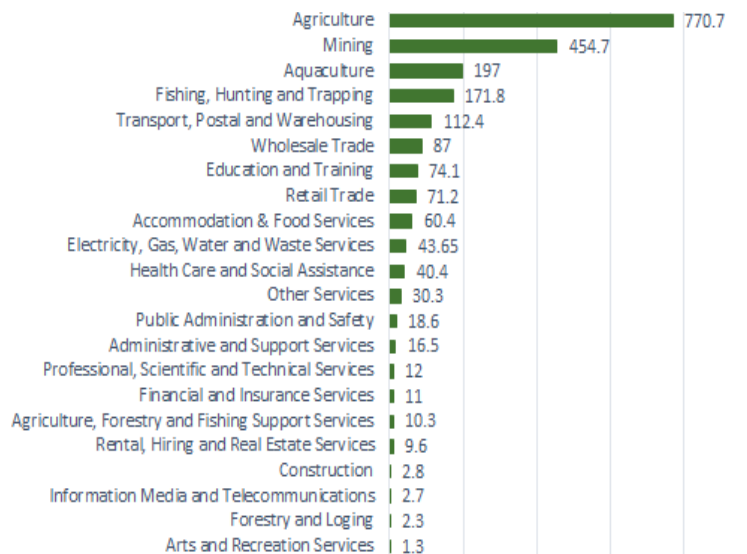
	Whyalla	Port Lincoln	Ceduna	Cleve	Elliston	Franklin Harbour	Kimba	Lower EP	Streaky Bay	Tumby Bay	Wudinna	LGA Totals	Region Totals
Manufacturing	897.9	76	3.1	4.7	1.1	1.2	0.2	5.3	7.4	1.9	1.5	1000.3	1,001
Agriculture	0.2	3.3	47.7	113	59.7	20.4	74.4	147.7	78.1	128.2	90.3	763	770.7
Mining	382.1	6.4	16.4	0	1.3	5.4	0	5.7	0.4	2.9	1	421.6	454.7
Aquaculture	1.3	95.6	17.6	8.6	1.7	6.2	1.9	56.9	7.1	0	0	196.9	197
Fishing, Hunting and Trapping	4.4	129	7.2	0.7	10.2	0.6	0	5.3	12.8	1.6	0	171.8	171.8
Transport, Postal and Warehousing	19.3	44	15.8	9	2.1	0.6	1.2	6.9	6.8	2.1	3.9	111.7	112.4
Wholesale Trade	14.5	36.6	15.9	0.9	0.2	1.4	0.8	5.3	0.9	6.2	4.2	86.9	87
Education and Training	28.6	26.1	7	2.3	1.4	1.2	0.8	0.5	2	0.4	3	73.3	74.1
Retail Trade	8.8	46.7	3.4	3.8	0.7	1	0.9	1.5	2	1	1.2	71	71.2
Accommodation & Food Services	10.4	27.1	7.2	2.6	1.6	0.7	1.3	2	3.3	2	1.2	59.4	60.4
Total (Top 10 Council Exports) (\$m)	1367.5	490.8	141.3	145.6	80	38.7	81.5	237.1	120.8	146.3	106.3	2955.9	3,000

In 2018-19, regional exports to intrastate, interstate and overseas markets were valued at \$3.201 billion. The region’s main exporting industries were:

Manufacturing – 31.3% of SA exports, valued at \$1 billion.

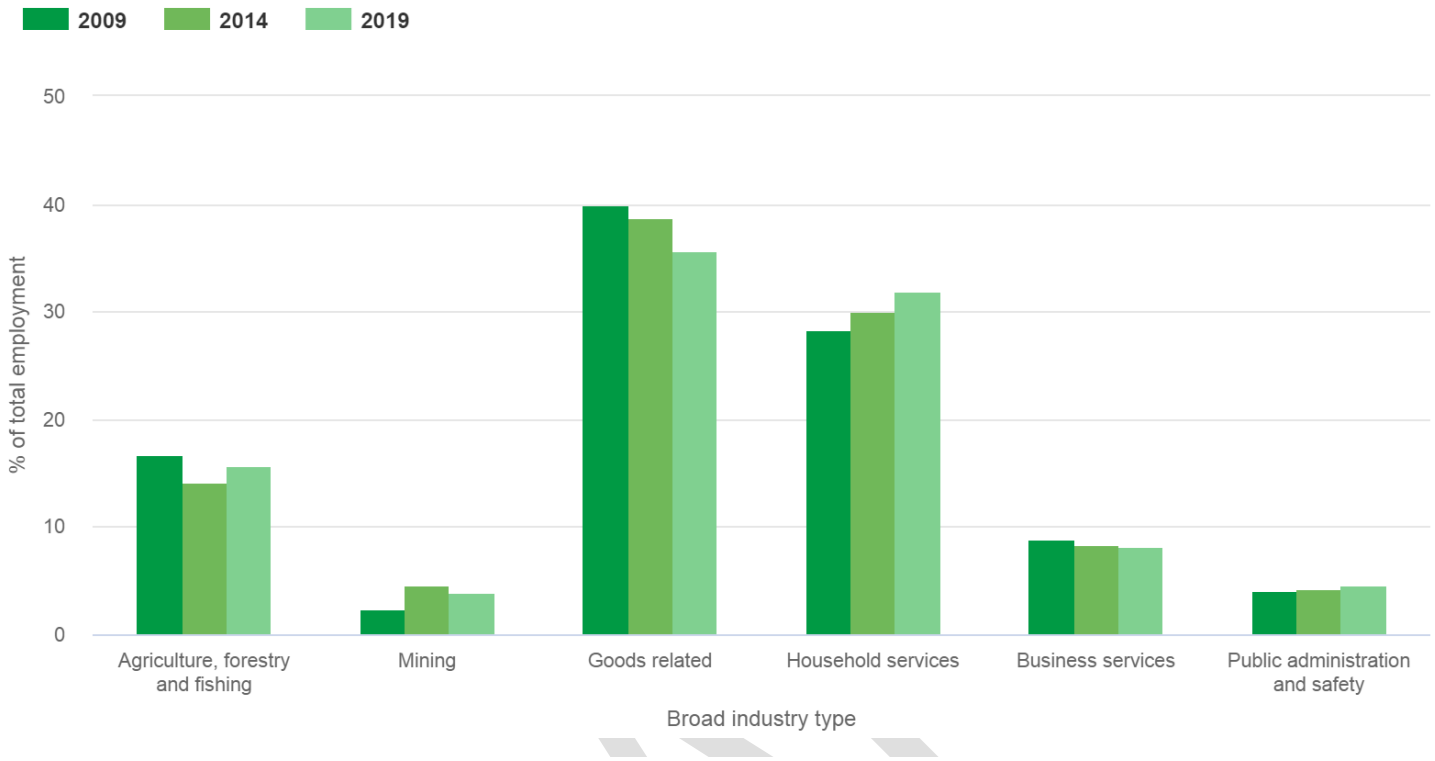
Agriculture – providing 24.1% of SA exports, worth \$770.7 million.

Mining – 14.2% of exports, worth \$454.7 million.





Employment Composition:



In 2019 the Goods related sector (Manufacturing; Electricity, Gas, Water and Waste Services; Construction; Wholesale Trade; Retail Trade; and Transport, Postal and Warehousing) accounted for 35.6% of employment in the RDAEP region. The importance of this sector has declined over the last 10 years (39.9% in 2009).

Small and medium size business enterprises (SMEs) are the backbone of the regional economy. Small business sustainability is directly related to the success of the region’s major industries – i.e. manufacturing, agriculture, mining, aquaculture, health care, and tourism.

In 2019, the region had 5,134 registered businesses. The Agriculture, Fishing and Forestry had the largest number, comprising 1,836 (35.8%) followed by Construction with 625 registered businesses (12.2%) and Rental, Hiring and Real Estate Services 448 (8.7%).

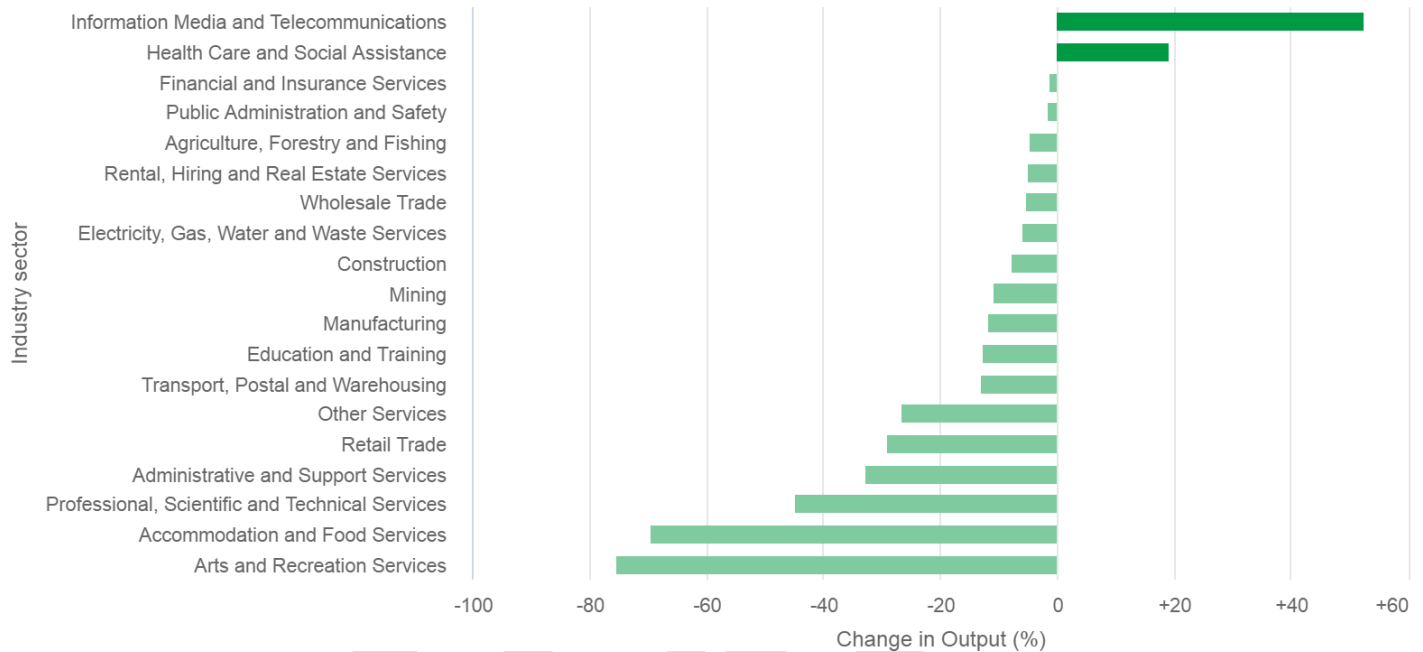
From 2018 – 2019, the total number of registered businesses declined by 114 with the biggest declines in the Rental, Hiring and Real Estate Services (-23%) and, Financial and Insurance Services industries (-20%). Increases in businesses services were mostly in the Mining (+12%), Manufacturing (+7%), and Electricity, Gas, Water and Waste Services and Education and Training industries (both



COVID ECONOMIC OUTLOOK

Output impact in June Quarter 2020

(compared to 2018/19 quarter average)



Headline Estimates:

COVID-19 impacts to the June Quarter 2020 compared to the 2018-19 4-quarter average include:

- Gross Regional Product is forecast to fall by -8.7%. This fall is lower than the State average of -9.9%.
- Local jobs are forecast to fall by -5.9% which equates to a fall of 1,484 local jobs.
- If JobKeeper recipients' impacts are included then the employment fall is estimated at -11.2% (2,803 jobs).
- The impact on employed residents (-6.0) was higher than the local job impact.

Top 3 Sector Impacts (excluding JobKeeper)

- Accommodation and Food Services (-448 local jobs)
- Retail Trade (-246 local jobs)
- Education and Training (-189 local jobs).



MEMBER COUNCILS 2019/2020

- City of Whyalla
- City of Port Lincoln
- DC Ceduna
- DC Cleve
- DC Elliston
- DC Franklin Harbour
- DC Kimba
- DC Lower Eyre Peninsula
- DC Streaky Bay
- DC Tumby Bay
- Wudinna DC

DRAFT



THE LOCAL GOVERNMENT REPRESENTATIVES/ APPOINTMENTS

EPLGA Board Executive:

President	Mayor Sam Telfer	DC Tumby Bay
Immediate Past President	Mayor Travis Barber (In absence of Mayor Bruce Green – did not stand for election)	DC Streaky Bay
Deputy President	Mayor Claire McLaughlin	City of Whyalla
Chief Executive Officer	Mrs Deb Larwood	DC Kimba

The President (LGA Board and SAROC), Deputy President (Proxy LGA Board), Mayor Johnson (Second SAROC Representative due to Mayor McLaughlin being an Upper Spencer Gulf LGA representative on SAROC) were the nominated representatives to the LGA

Regional Governance Panel for Review of Decisions (Pursuant to the Ombudsman's Right to Review report):

Position	Name	Council
Mayor	Dean Johnson	DC Kimba
Works Manager	Lyndon Keane	DC Kimba
Councillor	Newton Luscombe	Wudinna DC
CEO	Trevor Smith	DC Tumby Bay
Councillor	David Knox	City of Whyalla
CEO	Peter Arnold	DC Cleve
Councillor	Chris Tarran	DC Cleve
Ex-Councillor	Diana Laube	DC Lower Eyre Peninsula
Ex-Councillor	Don Millard	DC Lower Eyre Peninsula
Ex-Councillor	Julie Low	DC Lower Eyre Peninsula
Councillor	Steve Woolley	DC Lower Eyre Peninsula

The Ombudsman's Right to Review Report - Recommendation 5 requires Councils to respond, through the auspices of regional Local Government to establish a regional panel of independent reviewers to assist member Councils in reviewing decisions when required.

Chief Executive Officers Committee:

All Chief Executive Officers of member Councils or nominee in their absence.

Engineering & Works Committee:

The committee is comprised of all Engineers, Operations or Works Managers from member Councils or nominee in their absence.

EPLGA Health Working Party

The EPLGA Board at its 1 December 2017 meeting established a Health Working Party to develop strategies for the recruitment of health professionals for long term careers in the region.

Membership of the Working Party will comprise the President and representatives (Elected Members) from member Councils. Member Councils may seek to be members of the Working Party at any time by applying to the EPLGA Board for inclusion. They may also withdraw as they wish but advise the EPLGA Board of such. Members of the



Health Working Party will nominate a proxy to attend a meeting if the member is unable to participate. The EPLGA Executive Officer will be a non-voting member.

The Working Party may invite other relevant parties/State agencies/regional organisations to the meetings as required, but are non-voting, e.g. Minister or nominee, SA Country Health, relevant unions, relevant associations, regional businesses, regional health professionals, local MP's, etc.)

Other Regional Organisations:

Regional Development Australia Eyre Peninsula Inc:

Cr Bryan Trigg , Chair/Executive - DC Cleve

Zone Emergency Management Committee:

Mayor Brad Flaherty (Presiding Member) - City of Port Lincoln
 Peter Scott, Executive Officer - EPLGA
 Representatives from each Council

Eyre Peninsula Integrated Climate Change Sector Agreement Steering Committee:

Peter Scott, Executive Officer - EPLGA

South Australian Regional Organisation of Councils (SAROC) Executive Officers Committee:

Peter Scott, Executive Officer - EPLGA

Eyre Peninsula Water Taskforce:

Mayor Sam Telfer - President, EPLGA
 Peter Scott - Executive Officer, EPLGA

EPLGA Board Members 2018/19

Under the terms of the EPLGA Charter, the following Board appointments were current as at 30 June 2020.

MEMBER COUNCIL	BOARD MEMBER	DEPUTY BOARD MEMBER
Ceduna	Perry Will (Mayor)	Ian Bergmann (D/Mayor)
Cleve	Phil Cameron (Mayor)	Robert Quinn (D/Mayor)
Elliston	Malcolm Hancock (Mayor)	Peter Hitchcock (D/Mayor)
Franklin Harbour	Robert Walsh (Mayor)	Daven Wagner (D/Mayor)
Kimba	Dean Johnson (Mayor)	Megan Lienert (D/Mayor)
Lower Eyre Peninsula	Jo-Anne Quigley (Mayor)	Peter Mitchell (D/Mayor)
Port Lincoln	Brad Flaherty (Mayor)	Faye Davis (D/Mayor)
Streaky Bay	Travis Barber (Mayor)	Philip Wheaton (D/Mayor)
Tumby Bay	Sam Telfer (Mayor)	Robert Randall (D/Mayor)
Whyalla	Clare McLaughlin (Mayor)	Rick Santucci (D/Mayor)
Wudinna	Eleanor Scholz (Mayor)	Ned Luscombe (D/Mayor)



ANNUAL CONFERENCE AND BOARD MEETINGS SCHEDULE

A highlight on the EPLGA calendar is the Annual Conference, hosted each year by a member Council. To assist in host Council planning, the following conference and Board meeting schedule is included (including the past 12 months meeting and conference locations).

Monday, 25 February 2019	Kimba
Friday, 28 June 2019	Wudinna
Friday, 6 September 2019	Ceduna
Friday, 6 December 2019	Wudinna
Conference Feb/ March 2020 (either last week of Feb & first week of March)	Wudinna
Friday, 26 June 2020	Wudinna
Friday, 4 September 2020	Lower EP
Friday, 4 December 2020	Wudinna
Conference Feb/March 2021 (either last week of Feb & first week of March)	Cowell
Friday, 25 June 2021	Wudinna
Friday, 3 September 2021	Port Lincoln
Friday, 3 December 2021	Wudinna
Conference Feb/ March 2022 (either last week of Feb & first week of March)	Cleve
Friday, 24 June 2022	Wudinna
Friday, 2 September 2022	Kimba
Friday, 2 December 2022	Wudinna
Conference Feb/ March 2023 (either last week of Feb & first week of March)	Streaky Bay
Friday, 30 June 2023	Wudinna
Friday, 1 September 2023	Cowell
Friday, 1 December 2023	Wudinna
Conference Feb/March 2024 (either last week of Feb & first week of March)	Elliston
Friday, 28 June 2024	Wudinna
Friday, 6 September 2024	Cleve
Friday, 6 December 2024	Wudinna
Conference Feb/March 2025 (either last week of Feb & first week of March)	Tumby Bay
Friday, 27 June 2025	Wudinna
Friday, 5 September 2025	Elliston
Friday, 5 December 2025	Wudinna
Conference Feb/March 2026 (either last week of Feb & first week of March)	Whyalla
Friday, 26 June 2026	Wudinna
Friday, 4 September 2026	Tumby Bay
Friday, 4 December 2026	Wudinna
Conference Feb/March 2027 (either last week of Feb & first week of March)	Ceduna
Friday, 25 June 2027	Wudinna
Friday, 3 September 2027	Whyalla



REPORT OF ACTIVITIES 2018/19

EPLGA core activities always include reacting to legislation and policy changes that may have a negative impact on our region. This year ongoing concerns and/or participation have been with the following matters:

- › Natural Resources Management – joint partnership planning, delivery of services.
- › Regional Recognition/Lobbying – ongoing on various matters as they arise.
- › Mining and Impacts – continuation of the taskforce activities – but Taskforce did not meet.
- › Emergency Management – regional planning and Council planning, followed by implementation.
- › Development, Planning and Infrastructure Act Reform.
- › Coastal Access issues, development of a Coastal Alliance – state-wide.
- › Various roads and waste issues – regional road strategy review.
- › Regional Strategy for LGA – decentralisation and election lobbying.
- › Regional Capacity Funding – General funding and Rubble Royalties.
- › Marine Infrastructure Planning – DPTI, jetty leases, etc.
- › SAROC – meetings and regional Executive Officers’ meetings.
- › LGA Governance/Reform – Councils of the Future.
- › Mobile phone black spots - applications.
- › Water planning – state of the resource, etc.
- › Energy planning – resulting from blackouts – renewables, transmission upgrade consultation, hydrogen trial plant, etc.
- › Regional planning – JPB, RDAEP, EPNRM, DPTI, etc.
- › Financial assistance and supplementary road funding – ongoing issues of South Australia’s injustice.
- › Health – local sub-regional issues, public health planning, doctors shortages etc.
- › Outreach Services (last year of this LGA Contract):
 - Regional Procurement;
 - CEO’s Committee;
 - Engineering & Works Committee;
 - Regional training and seminars delivery;
 - Shared Services – DPTI pilot; and
 - Long term financial planning;
- › Roadside Native Vegetation – regional planning and management issues.
- › Tourism – RDAEP - restructure to sub-regional groups, Food and Tourism Prospectus, RV, Coastal Access and Caravan Strategy, Eyes on Eyre etc.
- › Aged Care at the local Council level – Council’s role.
- › NHVR impacts on farm machinery movements.
- › Transport Plan and SLRP prioritisation and funding applications.
- › Oil and gas exploration in the Great Australian Bight.
- › Eyre Peninsula railway closure
- › Joint submissions with RDAEP on various issues.



PLANS, PROGRAMS AND REPORTS – CURRENT STATUS

CORPORATE PLAN 2016 – 19

The Council Mayors and Chief Executive Officers of the EPLGA have contributed to the development of the EPLGA Corporate Plan. It was clear from responses to our 2015 survey that the member Councils placed great importance on the following:

- *advocacy (and representation) – the EPLGA being the principal regional advocate for Local Government in the region;*
- *governance – continuing to ensure that our business is conducted in accordance with the law and proper standards;*
- *member services – the EPLGA to continue to provide member support services as they are needed; and*
- *outreach services – connecting Councils with desirable services offered by the LGA of SA.*

To avoid confusion between the Business Plan prepared by respective Councils, the EPLGA uses the term ‘Management Plan or Corporate Plan’. The Management Plan is for the period 2016 – 2019 and reviewed annually, incorporating an updated annual work plan and budget for the current year. It also includes the current strategic directions of the EPLGA for that period. Each year through the Annual Business Plan process the Corporate Plan Strategies and Actions are refined to those still outstanding or ongoing strategies and actions.

The Corporate Plan will be updated in 2020.

MANAGEMENT PLAN PERFORMANCE FOR 2019 – 20

Goal Area 1.1 Advocacy and Representation

Core Activities

- 1.1.1 Represent and strengthen the common values of members
- 1.1.2 Represent members and regional objectives in engagement and liaison with key stakeholder agencies – e.g. LGA, DPTI, PIRSA
- 1.1.3 Provide a lobbying platform to promote the interests and issues of member Councils to other levels of government

Comments:

Advocacy and representation is demonstrated through lobbying of other levels of government, which occurs as and when needed and often through the SAROC, LGA Board and in collaboration with the other regional organisations. Matters requiring lobbying this financial year included:

- ***Health – Doctors and professional health shortages and issues***
- ***New deep sea port for Eyre Peninsula***
- ***Railway Closure***
- ***Road network pressure and planning due to railway closure***
- ***Eyre Peninsula Regional Assessment Panel matters***
- ***Regional Airports – screening***
- ***TAFE – Campus closures and course offerings***
- ***Local heritage listings & procedures***
- ***Eyre Peninsula Strategy document***

Strategic Actions

- 1.1.4 Develop effective working relationships between the EPLGA and member Councils and external stakeholder agencies and organisations
- 1.1.5 Develop key EPLGA messages to demonstrate maximum alignment to the State Strategic Plan and Economic Priorities, in particular economic reform and jobs, climate change and renewable energy
- 1.1.6 Develop the understanding of, and commitment to, mutuality of interests to optimise benefit for member Councils across the region from advocacy and partnerships



- 1.1.7 Lead the completion of the Economic Development Strategy and Regional Strategic Plan and identify and lead the development of regional strategic responses to key issues as and when required.

Comments: *EPLGA have entered into a unique shared services agreement with Regional Development Australia Eyre Peninsula for the services of the EO. Reducing costs for both organisations, the shared service is working well and reinforces the cooperation across economic development and local government issues.*

Goal Area 1.2 Governance

Core Activities

- 1.2.1 Comply with legislative requirements
- 1.2.2 Identify and pursue the resourcing needs of members
- 1.2.3 Manage EPLGA financial and other resources for maximum member benefit, and based on the principle that recurrent operational expenses must be funded by recurrent operational revenue

Comments:
Compliance met.

Strategic Actions

- 1.2.4 Investigate and identify options to improve local government and regional governance, including alternative governance models, strategic planning, and land use planning for the region
- 1.2.5 Assist member Councils in meeting legislative compliance
- 1.2.6 Develop and manage formal alliance and partnership arrangements with partner agencies and entities- e.g. RDAEP and EP Landscape Board.
- 1.2.7 Pursue collaborative initiatives with partner agencies - e.g. joint submissions on strategic issues with RDAEP and EP Landscape Board.

Comments:
Eyre Peninsula Regional Assessment Panel is now in place. Assisting Councils to share and assist one another where expertise is not available, etc. The staff committees are useful in this process. The other regional organisations are encouraged to work closely with member Councils and to investigate opportunities for region wide projects to maximise procurement benefits, etc.

Goal Area 1.3 Member Services

Core Activities

- 1.3.1 Maintain the cycle of quarterly meetings to enable collective decision-making and enhance member networking
- 1.3.2 Maintain and support members with the coordination of the annual conference
- 1.3.3 Identify resourcing gaps and needs, and pursue resolutions to key issues in liaison with members
- 1.3.4 Facilitate initiatives to attract funding and investment
- 1.3.5 Provide advisory and support services to Elected Members
- 1.3.6 Coordinate strategic meetings and presentations on key issues; including the provision of key speakers to provide information, contact and support services
- 1.3.7 Coordinate delivery of Council-supported training and development initiatives in the region

Comments:
All core activities are being met at a regional level which brings considerable savings to individual Councils.

Strategic Actions

- 1.3.8 Continue to facilitate the activities of the EP Mineral & Energy Resources Community Development Taskforce.
- 1.3.9 Develop value-added services for member Councils, based on collective or regional value and cost-benefit
- 1.3.10 Facilitate and promote the development of shared procurement initiatives.



- 1.3.11 Facilitate the development of a regional transport strategy, including the identification of road priorities and road funding proposals.
- 1.3.12 Establish and facilitate specialised interest groups, such as Council works managers and compliance staff.
- 1.3.13 Maintain communications with member Councils and the regional community through media releases, website, newsletter and formal means of communication.
- 1.3.14 Establish an annual business (work) plan for the Executive Officer to manage and report against.

Comments:

Shared procurement services is difficult in such a large region, however the CEOs continue to work together on LG procurement council requirements and shared services in planning to complement the implementation of the updated Planning and Development Act.

With the railway closure the completed Eyre Peninsula Transport Strategy 2020 will need to be updated with the construction of a new port on Eyre Peninsula.

Regional communications with Councils and other groups is mainly carried out through emails, media releases, staff meetings etc.

RDAEP and the EPNRM Board have, over the last 12 months, worked with the EPLGA and member Councils to add value to regional projects like Eyes on Eyre, where all parties benefit.

Staff regional committees assist in developing and refining regional strategy recommendation to the EPLGA Board.

KEY PERFORMANCE INDICATORS

While the measurement of performance is a key component of planning, the nature of the workload for the Executive Officer has typically made KPI setting and measurement difficult. Much of the day-to-day operational activity remains reactive and in response to legislated and policy changes that routinely emerge. However, the following measurement may be an indication of performance for each year.

KPI	MEASURED BY	TARGET SCORE
Member General Satisfaction	Number of formal complaints	One complaint from members
Member attendance at meetings, workshops, training	Number of members who are represented	All members Actual: Usually all 11 Councils represented.
Competitive funding secured	Dollars secured	Equal to membership (\$193K) Actual External Funding: (\$209k) Target met.
Achieved annual work plan		All items either achieved or timeframes for completion, and process, in place. Some subject to external funding. Actual: On target
EPLGA is represented at LGA regions meetings	Number of meetings attended	100% Actual: 100%
Co-ordinate regional training activities on EP	Number of days training sessions per year	At least 6 Actual: Training formats have moved online to webinars regarding COVID-19, Planning, and Local Government Reform, Community Engagement and Managing Change.
Annual review of Executive Officer	Final achievement score	Probation report for new EO due October 2020



Greater media activity	Number of interviews and media releases	At least 1 interview per month. Media releases at least every 2 months. Actual: Met target
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EPLGA COMMITTEE REPORTS

All Committee minutes are on the EPLGA website for viewing via the following link: - <http://eplga.com.au/>

USE OF FINANCIAL RESOURCES

The following audited statement indicates another year of solid financial performance.

DRAFT

31st August, 2020

Mr Peter Scott,
Eyre Peninsula Local Government Association
89 Liverpool Street
PORT LINCOLN SA 5606

Dear Peter,

**RE: AUDIT OF EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION
FOR THE YEAR ENDED 30TH JUNE 2020**

We advise that we have now completed our Audit of the Eyre Peninsula Local Government Association for the year ended 30th June 2020 and enclose a copy of our Audit Opinion for your records.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and therefore may not detect all points of weaknesses in systems and procedures which may exist.

Having completed the Audit we now make the following comments:

Internal Controls

It is our opinion that the Eyre Peninsula Local Government Association has adequate internal controls. During the conduct of our audit we did not make any observations which would contradict this opinion.

Taxation & Superannuation Liabilities

During the conduct of our audit we observed that GST, PAYG Withholding and Superannuation are being paid in a timely manner and in accordance with legislative guidelines.

Yours faithfully,


Greg Nicholls B. Com, CPA, CTA
GILL PENFOLD KELLY PTY LTD



Tony Gray
Scheme Manager
Local Government Association Workers Compensation Scheme
GPO Box 1693
ADELAIDE SA 5001

Dear Tony,

Report of the Auditor of _____ Eyre Peninsula Local Government Association _____
(name of Council/organisation)

As required by the Board of the Local Government Association Workers Compensation Scheme, I confirm that I have audited the Actual Remuneration Declaration for the period **1st July 2019 - 30th June 2020** as provided by the abovenamed employer.

<p>A For the year 1/7/19 – 30/6/20, the Audited Actual Remuneration (excluding the amount declared in "B" below) is:</p>	<p>\$182,113</p> <hr/>
<p>B Only where applicable - Eligible Apprentice Remuneration - this amount is defined as an apprentice who is or will be trained under an approved training contract in an occupation declared to be a "trade" under Section 6 of the Training and Skills Development Act 2008</p>	<p>\$ -</p> <hr/>
<p>C Remuneration Total (A + B)</p>	<p>\$182,113</p> <hr/>

I wish to certify that, in my opinion the Remuneration Total is correct in line with the definition of Remuneration which is set out on the Actual Wages Declaration form, a copy of which is attached.

Yours sincerely,

Signature of the Auditor: _____

Date: _____ 31/08/2020 _____

Name of Firm: _____ Gill Penfold Kelly _____

IMPORTANT: Please return to the LGA Workers Compensation Scheme via LGRSAdmin@lga.com.au by **Friday 9th October 2020**.

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

**FINANCIAL ACCOUNTS
FOR THE YEAR ENDED
30TH JUNE 2020**

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Balance Sheet

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EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 30TH JUNE, 2020

		2020	2019
	NOTE	\$	\$
<u>INCOME</u>			
Grants Received	2	209,399	225,413
Interest Received		7,149	8,322
Project Income - EP Councils	3	800	5,680
Membership Fees	4	199,187	193,293
Reimbursable Expenses		23,485	307
		<hr/>	<hr/>
<u>TOTAL INCOME</u>		440,020	433,015
<u>EXPENDITURE</u>			
Administration		9,500	9,456
Audit Fees		1,640	1,580
Bank Charges & Taxes		74	76
Computer Expenses		2,114	1,279
Employee Expenses		144,839	139,563
Insurance		6,000	5,842
Legal Costs		-	2,290
Meeting Expenses		5,571	4,402
President's Expenses		2,250	2,250
Project Expenditure	5	210,258	180,593
Secretarial Services		19,000	18,911
Telephone		856	1,722
Travel & Accommodation		5,459	9,640
		<hr/>	<hr/>
<u>TOTAL EXPENDITURE</u>		407,561	377,604
<u>NET SURPLUS/(DEFICIT)</u>		32,459	55,411
<u>NON-OPERATING INCOME AND EXPENSES</u>			
<u>Non Operating Income</u>			
ATO COVID-19 Cash Flow Bonus		18,552	-
		<hr/>	<hr/>
<u>NET SURPLUS/(DEFICIT)</u>		\$ 51,011	\$ 55,411

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 30TH JUNE, 2020

	2020	2019
	NOTE	
	\$	\$
Net Surplus/(Deficit)	51,011	55,411
Extraordinary Items	-	-
<u>TOTAL NET SURPLUS/(DEFICIT)</u>	51,011	55,411
Surplus Funds at July 1	<u>295,938</u>	<u>240,526</u>
SURPLUS/(DEFICIT)	<u>346,949</u>	<u>295,937</u>
<u>ACCUMULATED SURPLUS/(DEFICIT)</u> <u>AT 30TH JUNE, 2020</u>	\$ <u>346,949</u>	\$ <u>295,937</u>

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE, 2020

		2020	2019
	NOTE	\$	\$
<u>EQUITY</u>			
Accumulated Surplus		\$ 346,949	\$ 295,937
REPRESENTED BY			
<u>CURRENT ASSETS</u>			
Cash at Bank	6	594,705	513,446
Debtors		13,783	-
ATO BAS Account		6,806	-
Income Accrued		1,504	1,474
GST Receivable		5,151	826
Prepayments		1,915	455
<u>TOTAL ASSETS</u>		623,864	516,201
<u>CURRENT LIABILITIES</u>			
Sundry Creditors	7	986	3,828
Creditors		2,039	2,196
Unspent Project Funds	8	269,900	171,619
Provision for Holiday Pay		3,990	16,883
Prov'n for Long Service Leave	9	-	25,738
		<u>276,915</u>	<u>220,264</u>
<u>NET ASSETS</u>		\$ 346,949	\$ 295,937

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. This financial report is a special purpose financial report prepared for use by Board and members of the association. The Board has determined that the association is not a reporting entity.
2. The financial report has been prepared on historical cost basis and does not take into account changing money values or except where stated current valuations of non-current assets. The statements are prepared on an accruals basis.
3. Provision is made in respect of the association's liability for annual and long service leave at balance date. Long service leave is accrued from an employee's start date. Leave provision is based on current wages as at reporting date, and does not include on-costs.

2020 2019

\$ \$

NOTE 2 - Grants Received

LGA of SA - Outreach Service	-	25,000
LGA of SA - Regional Capacity	209,399	200,413
	<u>209,399</u>	<u>200,413</u>
	\$ 209,399	\$ 225,413

NOTE 3 - Project Income - EP Councils

Emergency Management Planning	-	5,680
EP Community Solar Scheme	800	-
	<u>800</u>	<u>-</u>
	\$ 800	\$ 5,680

NOTE 4 - Membership Fees

District Council of Ceduna	16,733	16,308
District Council of Cleve	14,262	13,738
District Council of Elliston	13,276	12,788
District Council of Franklin Harbour	12,922	12,409
District Council of Kimba	13,011	12,575
Wudinna District Council	13,264	12,764
District Council of Lower Eyre Peninsula	19,474	18,469
District Council of Streaky Bay	15,111	14,666
District Council of Tumby Bay	15,781	15,207
City of Whyalla	36,524	36,063

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

	2020	2019
	\$	\$
City of Port Lincoln	28,829	28,306
	<u>\$ 199,187</u>	<u>\$ 193,293</u>

NOTE 5 - Project Expenditure

Unspent Funds at 1 July	-	3,169
Coastal	(171,619)	(10,801)
Regional Committees Support	2,000	-
Forums & Conferences	7,534	8,247
Governance & Planning Reform	600	-
Emergency Management Planning	1,000	-
Mining Taskforce	-	3,781
CORES EP	-	495
Regional Governance-JPB Pilot	-	2,276
Regional Planning - General	24,930	1,779
Regional Transport Strategy	11,168	-
Tourism/Signage/Promotions	44,640	28
Unspent Funds at 30 June	20,105	-
	<u>269,900</u>	<u>171,619</u>
	<u>\$ 210,258</u>	<u>\$ 180,593</u>

NOTE 6 - Cash at Bank

BankSA Society Cheque Account	50,638	16,460
Bendigo Bank Term Deposit	165,085	162,198
LGFA	378,982	334,788
	<u>\$ 594,705</u>	<u>\$ 513,446</u>

NOTE 7 - Sundry Creditors

PAYG Withheld	-	2,604
Superannuation	986	1,224
	<u>\$ 986</u>	<u>\$ 3,828</u>

NOTE 8 - Unspent Project Funds

Regional Capacity Building	<u>\$ 269,900</u>	<u>\$ 171,619</u>
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NOTE 9 - Prov'n for Long Service Leave

District Council of Tumby Bay	-	6,562
Eyre Peninsula Local Govt. Association	-	19,176
	<u>\$ -</u>	<u>\$ 25,738</u>

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

BOARD CERTIFICATE

The Board have determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The Board of the association declares that:

- 1 the financial statements and notes present fairly the association's financial position as at 30th June 2020 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- 2 in the Board's opinion there are reasonable grounds to believe that the association will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board:

signed signed

position position

Dated this day of 20....

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

4 Tasman Terrace, PO Box 2180

Port Lincoln, SA 5606

Telephone: (08) 8682 1899

Facsimile: (08) 8682 1408

Email: gpk@gpk.com.au

ABN 64 945 523 972

ACN 007 909 382

To the members of Eyre Peninsula Local Government Association,

Report on the financial report

We have audited the accompanying financial reports, being a special purpose financial report, of Eyre Peninsula Local Government Association, for the year ended 30th June 2020.

The responsibility of the members of the Board for the financial report

The members of the Board are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements which form part of the financial report are appropriate to meet the financial reporting requirements of the Local Government Act 1999 and are appropriate to meet the needs of the members. The Board's responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian auditing standards. These auditing standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the members of Board, as well as evaluating the overall presentation of the financial report.


The financial report has been prepared for distribution to members for the purpose of fulfilling the Board's financial reporting responsibilities under the Local Government Act 1999. We

disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Auditor's opinion

In our opinion the financial report of the Eyre Peninsula Local Government Association presents fairly the operations and financial position of the association for the year ended 30th June 2020.

Gill Penfold Kelly Pty Ltd



Gregory S Nicholls
31st August 2020
4 Tasman Terrace, Port Lincoln SA 5606