

# YORKE PENINSULA COUNCIL



*Agriculturally rich - Naturally beautiful*

## ANNUAL REPORT 2013/2014

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It is with pleasure that I present the 2013/14 Annual Report.

As Mayor I have been privileged to attend many community functions and to observe first-hand the outstanding work of so many volunteers. I have also been pleased to once again host a community volunteer's afternoon tea during National Volunteers Week to recognise the enormous contribution volunteers make to our wider community. To all those involved I offer my sincere thanks for your efforts on behalf of Council and the community.

I have continued to represent our Council at Regional, State and Federal Government Levels. I have had the privilege of working as the Chair of the Central Local Government Region supporting the 15 Member Councils. During this year Council has continued to foster stronger relationships with various groups including:

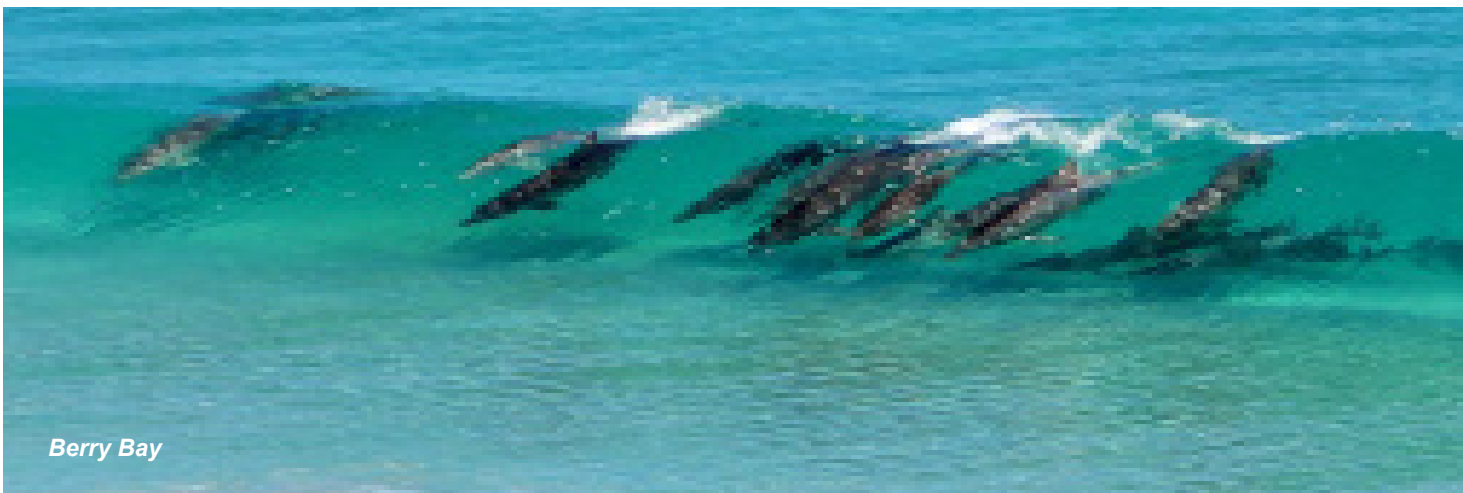
- Progress Associations and other Community Groups within our local communities
- YP Councils Alliance (Wakefield Regional, Copper Coast, Barunga West, Yorke Peninsula)
- Local Government Association of South Australia
- Central Local Government Region
- Other Local Government Agencies
- State Government Ministers and their Departments
- Our Federal Government Representatives

We have worked closely with the State Government on matters affecting local Yorke Peninsula communities. Council sought to find ways in which to engage with the community and I welcome your ideas about how we can continue to improve in this area.

Following the Local Government Elections later in 2014 the Council will again review the Strategic Direction of our region by creating an updated Strategic Plan; your involvement in this important process will be encouraged. As a consequence of the recent Elector Representation Review some alterations to Ward Boundaries have occurred to meet the requirements for even distribution of Electors across the Council area. This redistribution ensures that Council can maintain its commitment to responsibly serve our local communities into the future.

I commend the 2013/14 Annual Report to you.

Ray Agnew OAM JP  
**MAYOR**





Council's focus throughout 2013/14 year remained on improving our internal processes and Council's policies. The theme of continuous improvement is highlighted throughout this report with many specific projects discussed in further detail.

The year also brought some challenges, particularly in relation to State Government cuts to our grant funding. The most significant cuts were in relation to the Supplementary Roads Funding and the freeze on Financial Assistance Grants. Examples of the impact were a significant reduction in renewing our sealed road network and replacement of major plant. After \$653k of funding was withdrawn, Council needed to re-scope these projects to ensure we could still deliver with fewer funds.

I am pleased to report that Council staff delivered our annual project and capital works program under budget. Whilst not every planned project could be completed, many more additional projects were carried out in their place.

Every care is taken in developing Council's Annual Business Plan however other priorities will always emerge throughout the course of the year. Therefore Council must remain flexible and responsive to all opportunities as they are presented. For example, a very positive outcome for Council was our success in securing new grant funding through departments such as Regional Development Australia. This additional income allowed Council to undertake more projects for the benefit our community.

Whilst this is great news, it does mean that all planned projects were re-prioritised to ensure that we could not only deliver on the set funding milestones but we were also able to complete the majority of the planned works.

One of these key grant funded projects is the 'Walk the Yorke' project. This project will produce a continuous shared walking and cycling trail around the coastline of the Peninsula.

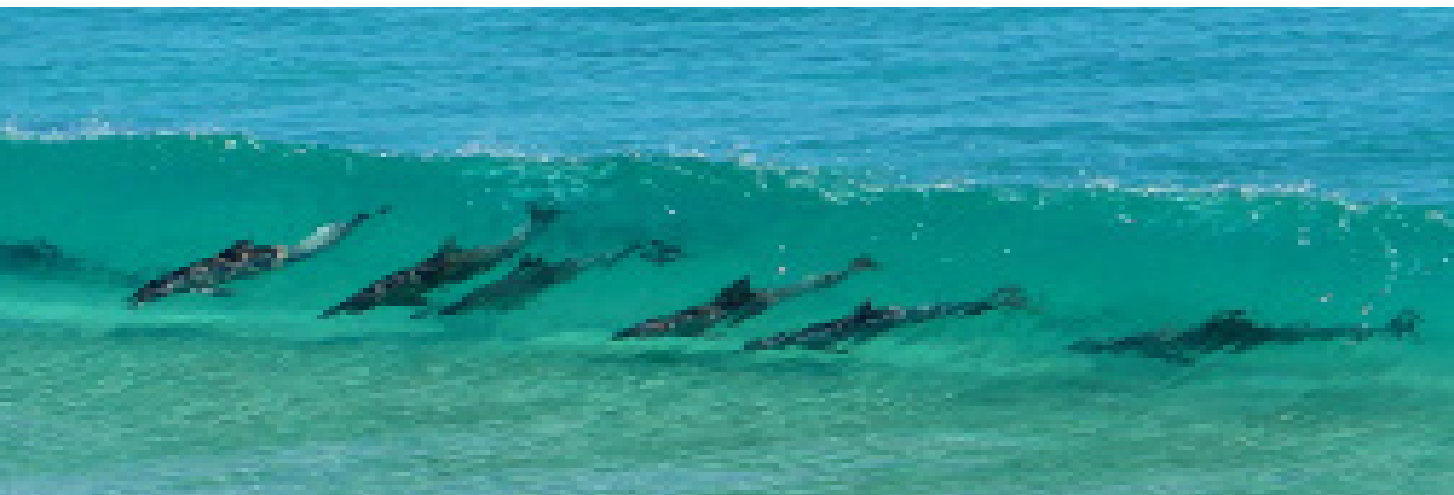


A project of this size could only become a reality through the \$1.3 million contribution from the Australian Government. This project is expected to deliver many benefits such as attracting additional visitors to the region thereby generating extra economic activity and enhancing the overall visitor experience of the Yorke Peninsula.

I am proud of what we have accomplished over the year and my thanks go to all staff, contractors and volunteers for their ongoing support and dedication.

I would also like to thank the Mayor and Councillors for their continuing support.

**Andrew Cameron**  
**CHIEF EXECUTIVE OFFICER**



# Yorke Peninsula Fast Facts

The following numbers provide a snapshot of the Yorke Peninsula Council area for 2013/14.

**5,899.6 km<sup>2</sup>**

total area serviced by Council.

**\$28.37million**

Council's total expenditure for 2013/14.

**630**

development applications granted in 2013/14.

**12**

number of Elected Members including the Mayor.

**\$24.96million**

Council's total income for 2013/14.

**\$41.3million**

value of development applications granted in 2013/14.

**3**

is the number of wards.

**\$2.52 million**

spent on new capital and upgrades.

**485 km**

the total length of our amazing coastline.

**9,328**

number of electors enrolled as at 8 August 2014.

**\$4.74 million**

spent on capital renewals.

**3,890 km**

total length of road network.

**11,024**

current population per the 2011 Census Data.

**\$324.8 million**

total value of community assets (land, buildings, roads, CWMS etc.) owned by Council.

**25 km**

total length of footpaths.

**1:1.9**

current population density.

**141,390**

total library items loaned in 2013.

**216 km**

total length of kerbs and channels.

**13,752**

current number of rateable properties in the Council area.

**5,721**

active library members.

**4 + 8**

the number of libraries + depot libraries.

**2,666,043**

total website hits in 2013/14.



Weetulta



## July 2013

Launch of One Library Card at Ardrossan, Minlaton and Yorketown Schools/Community Libraries.

Council staff assisted local schools with planting nearly 1,000 trees across the Peninsula in recognition of National Tree Day on 25-26 July.

## August 2013

Community consultation period completed for the revised Yorke Peninsula Strategic Plan.

Council agreed to facilitate a loan to the Minlaton Bowling Club for the installation of a solar power system at its club rooms.

## October 2013

Council approved sponsorship for the junior surfing event, the Berry Bay Surf Jam.

Council agreed to provide a loan to the Ardrossan Bowling Club for the installation of a solar power system at its club rooms.

Council allocated \$1,500 each to 24 Community Progress Associations to support their activities.

Citizenship ceremony held in the Council Chamber for seven new citizens. The ceremony was attended by at least 60 people.

As part of the Central Local Government Region, Council was a finalist in the Resilience Australia Awards for the Integrated Climate Change Vulnerability Assessment.

## September 2013

Council finalised the Elector Representation Review and submitted the final report to the Electoral Commission SA seeking a minor change to ward boundaries.

As part of the Elector Representation Review, Council endorsed a resolution to change the Council's name to Yorke Peninsula Council from the District Council of Yorke Peninsula.

An angled parking section within the northern side of Second Street Ardrossan was completed.

Council provided a total of \$133,320 to 43 community groups as part of the Annual Community Grants Program.

Council approved sponsorship for the 2013 Corona Yorkes Surfing Classic Event.

## November 2013

The revised Yorke Peninsula Strategic Plan 2012-2015 was adopted by Council.

300m of walking trail from the bird hide to the existing trail at Coobowie was completed. Seating was also installed along with bark chips for weed suppression.

## December 2013

Council endorsed a decision to provide \$60 annually, indexed for CPI, to the Warooka Primary School for the allocation of the annual Hannay Prize.

Council secured grant funding from the Department of Planning, Transport and Infrastructure to construct a 500 metre paved walkway and beach access point at the Port Vincent Marina. The Port Vincent wharf area also saw the installation of two new barbeques, paving, kerbing and lawns. These works were achieved with a financial contribution from the Port Vincent Progress Association.

### January 2014

Supplementary election held for the Kalkabury Ward with Tania Stock declared as elected at the close of counting.

Council's Clinton Road construction project was part of a surprise worksite inspection by Safework SA. As a testament to Council's approach to Work Health & Safety it was found that the worksite was fully compliant with the inspector quoted as saying "I wish to commend the team involved in the work as it is not common to see a fully compliant traffic control set up on a site. Well done".

### February 2014

Yorke Peninsula Council as part of the Alliance of South Australian Regional Councils developed and released an Election Platform document titled "Making Regions Matter" to advocate on behalf of the Yorke Peninsula community, its issues and projects prior to the March 2014 State Government Elections.

The "Walk the Yorke" project commenced with approximately 30 kilometres of trail being completed.

### March 2014

Citizenship ceremony held in the Council Chamber for five new citizens.

### April 2014

In addition to providing financial support, Council was represented at a number of ANZAC Day services across the Peninsula where attending Elected Members laid wreaths on behalf of Council. The Mayor also officiated as Master of Ceremonies at the official opening of the Corny Point memorial and garden.

The eighth biennial YP Art Exhibition was held in Ardrossan over the Easter weekend.

Council was a major sponsor of a youth event held at Maitland Town Hall on 13 April.

The upgraded boat ramp at Black Point was officially 'handed over' on time for the Easter long weekend.

Ardrossan was endorsed as an RV Friendly location.

### May 2014

The airstrip lighting within the Minlaton Aerodrome was upgraded with thanks to grant funding received from the Remote Airstrip Assistance Program.

### June 2014

Council was a major sponsor of a youth event held at the Inland Sea at Warooka on 8 June.

Fencing was installed at the Burners Beach camping area to control vehicle access.

The following section presents a snapshot of Council's financial performance for 2013/14 including comparisons to previous years. The full audited financial statements are provided as Part 2 of this report.

## Total Income

Council income is derived from various sources including rates, fees and charges, interest and investment revenue and other income such as grants and contributions. A breakdown of Council's 2013/14 income is shown below.

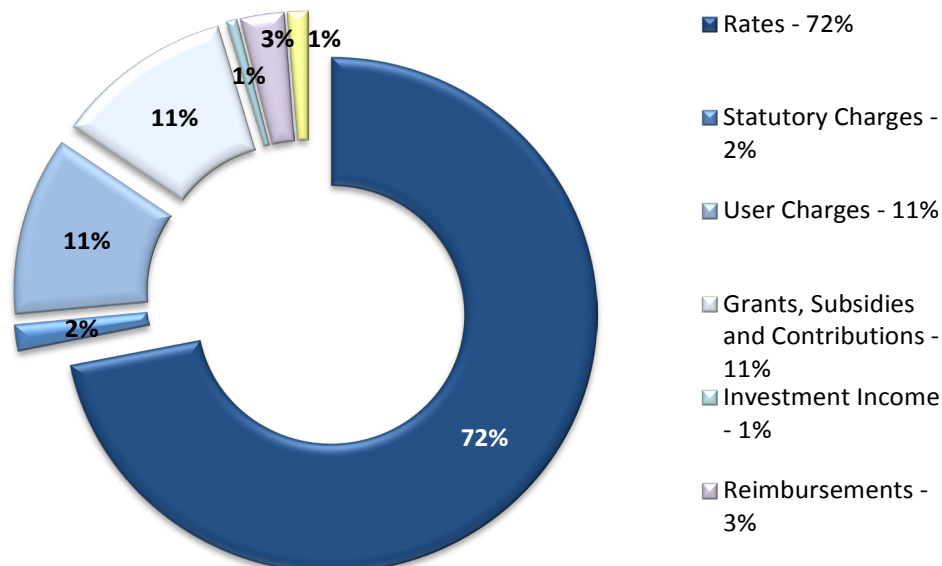


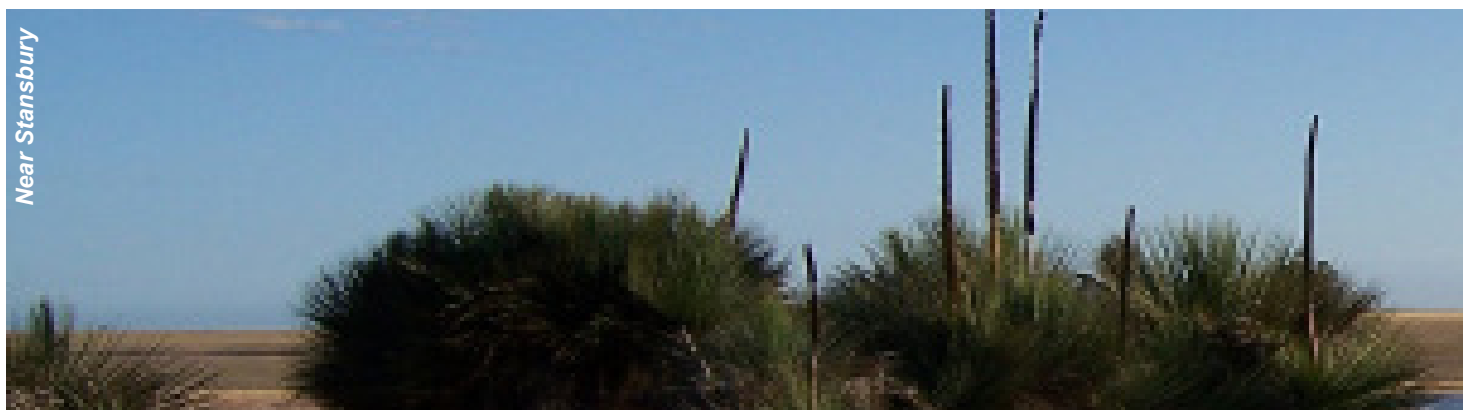
Figure 1: Breakdown of 2013/14 Total Income

Total income received during 2013/14 was \$24.9 million. Total income increased by \$861,000, predominately due to additional general rates income. However this was offset by a considerable reduction in Commonwealth and State Government grants, most significantly, the Financial Assistance Grants.

Total Income (\$'000)	2013/14	2012/13	2011/12	2010/11	2009/10
Rates	17,940	16,430	15,326	14,416	13,750
Statutory Charges	407	379	442	527	474
User Charges	2,787	2,861	2,674	3,889	4,422
Grants, Subsidies and Contributions	2,705	3,397	4,132	3,166	2,695
Investment Income	166	251	292	300	208
Reimbursements	660	570	651	889	662
Other Income	296	212	393	359	171
<b>TOTAL</b>	<b>24,961</b>	<b>24,100</b>	<b>23,910</b>	<b>23,546</b>	<b>22,382</b>

Table 1: Total Income

Near Stansbury





## Operating Expenses

Operating expenses consist of employee costs, materials and contracts, depreciation and other expenses. A breakdown of Council's 2013/14 expenses is shown below.

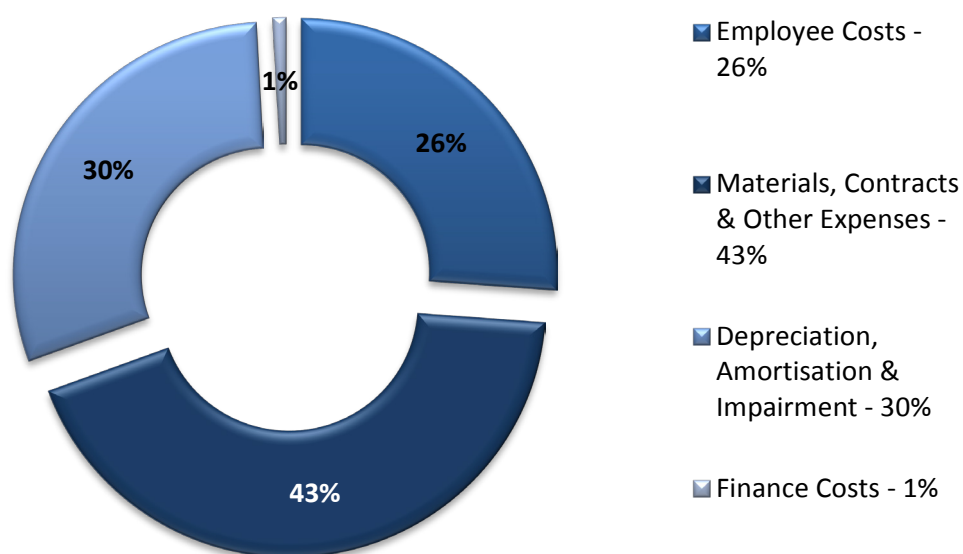
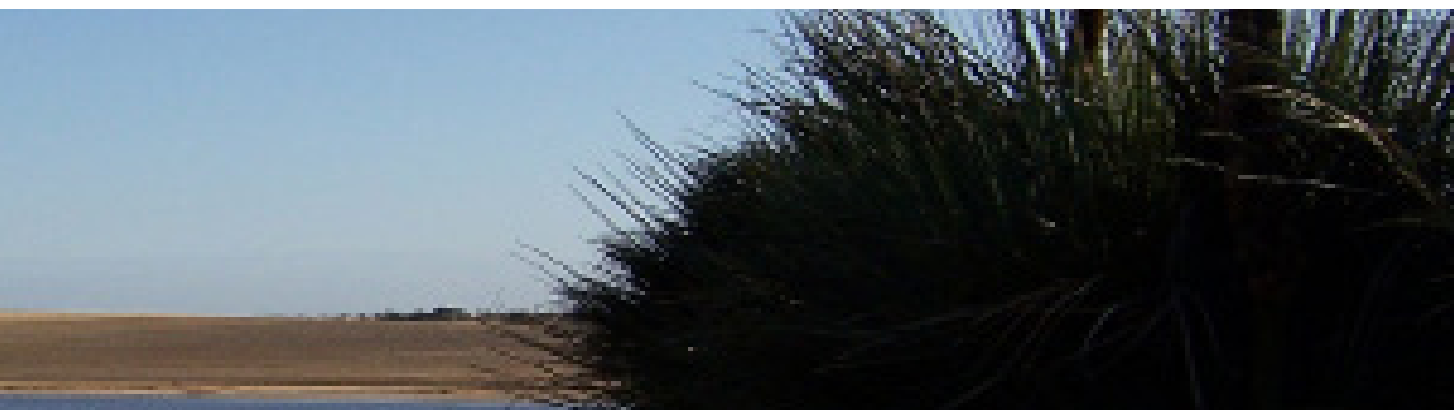


Figure 2: Breakdown of 2013/14 Total Expenses

Total expenses were \$28.3 million in 2013/14, which was a 3.49% (\$957k) increase over the previous year. Employee costs were 3.95% (\$282k) higher than the previous year which reflects the predicted EBA and increments increases. Materials, contract and other expenses were in excess of 10% (\$1.1 million) higher than the previous year.

Total Expenses (\$'000)	2013/14	2012/13	2011/12	2010/11	2009/10
Employee Costs	7,422	7,140	6,502	6,180	5,556
Materials, Contracts & Other Expenses	12,279	11,152	11,008	12,531	10,947
Depreciation, Amortisation & Impairment	8,438	8,827	9,333	8,751	8,551
Finance Costs	240	303	369	443	439
<b>TOTAL</b>	<b>28,379</b>	<b>27,422</b>	<b>27,212</b>	<b>27,905</b>	<b>25,493</b>

Table 2: Total Expenses

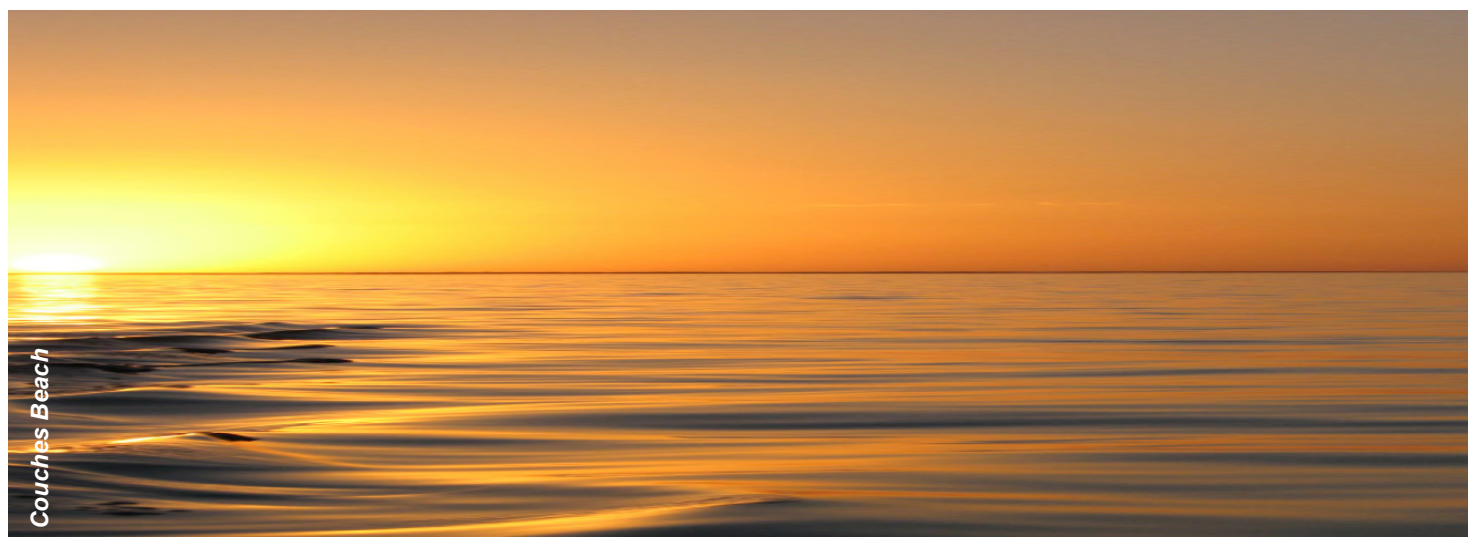


## Actual Performance against Original Budget

Council's budget is regularly reviewed to ensure targets are being met and cash flow is maintained. The analysis is based on the original adopted 2013/14 budget.

Total Income (\$'000)	2013/14 Actual	2013/14 Budget	Variance	% Variance
Rates	17,940	17,927	13	0.1%
Statutory Charges	407	419	-12	-2.9%
User Charges	2,787	2,893	-106	-3.7%
Grants, Subsidies and Contributions	2,705	4,065	-1,360	-33.5%
Investment Income	166	111	55	49.5%
Reimbursements	660	384	276	71.9%
Other Income	296	181	115	63.5%
<b>TOTAL</b>	<b>24,961</b>	<b>25,980</b>	<b>-1,019</b>	<b>-3.9%</b>
Operating Expenses (\$'000)	2013/14 Actual	2013/14 Budget	Variance	% Variance
Employee Costs	7,422	7,287	135	1.9%
Materials, Contracts & Other Expenses	12,279	11,699	580	5.0%
Depreciation, Amortisation & Impairment	8,438	9,546	-1,108	-11.6%
Finance Costs	240	259	-19	-7.3%
<b>TOTAL</b>	<b>28,379</b>	<b>28,791</b>	<b>-412</b>	<b>-1.4%</b>
<b>NET OPERATING RESULT</b>	<b>-3,418</b>	<b>-2,811</b>	<b>-607</b>	<b>21.6%</b>

Table 3: Actual vs. Budgeted



Council has adopted a set of financial key financial ratios in line with the targets set in the Yorke Peninsula's Long Term Financial Plan and Annual Business Plan.

These financial ratios 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.

Indicator	2013/14	2012/13	2011/12	2010/11	2009/10
<b>Operating Surplus Ratio</b>	(20%)	(21%)	(23%)	(32%)	(24%)

This ratio identifies the percentage that the major controllable revenue source varies from operating expenses. A positive ratio indicates the total rates (net of NRM levy) available to help fund proposed capital expenditure. A negative ( ) ratio indicates the percentage increase in total rates that would have been required to achieve a break-even operating result.

<b>Adjusted Operating Surplus Ratio</b>	(20%)	(21%)	(27%)	(32%)	(28%)
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Similar to the above ratio, however, in recent years the Federal Government has made advance payments prior to 30 June from future year allocations of financial assistance grants. This ratio therefore adjusts for the resulting distortion in the disclosed operating result for each year.

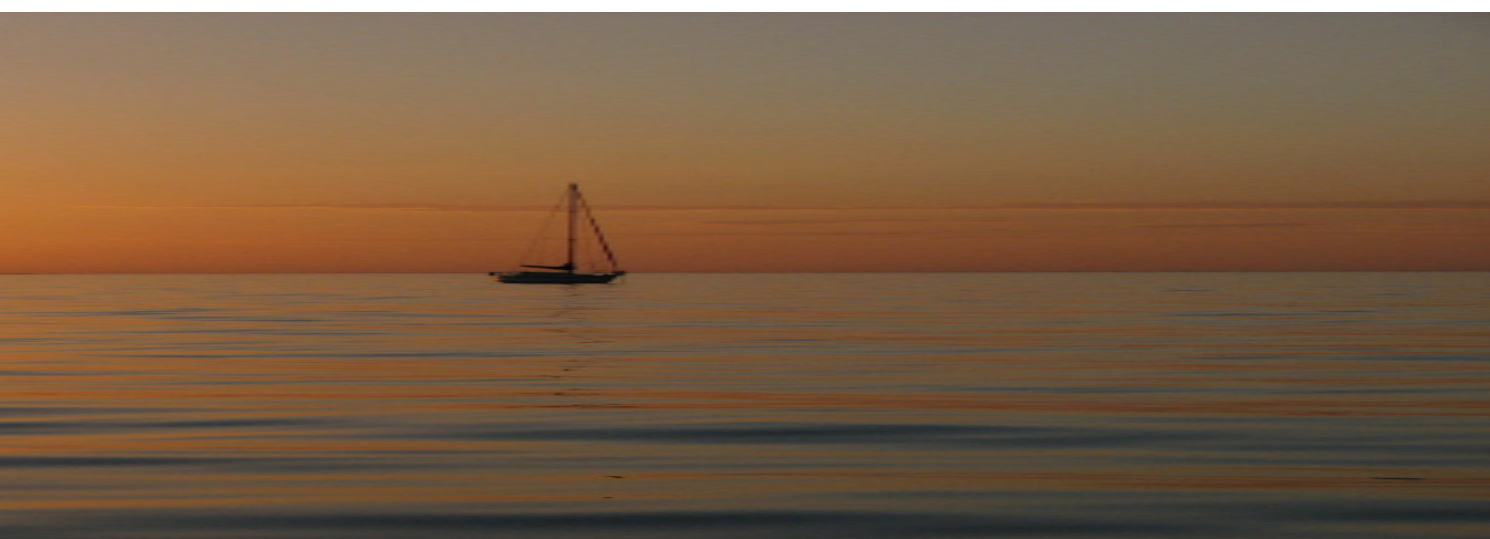
<b>Net Financial Liabilities Ratio</b>	9%	6%	7%	7%	8%
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Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). An increase in the net financial liabilities ratio may mean that a Council is incurring higher operating expenses (e.g. as a result of additional maintenance or depreciation costs associated with acquiring new assets).

<b>Asset Sustainability Ratio</b>	49%	40%	27%	20%	22%
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This ratio indicates the extent to which existing non-financial assets are being renewed and replaced compared with what is needed to cost-effectively maintain service levels. This excludes new capital expenditure on the acquisition of additional assets.

*Table 4: Key Financial Ratios*





# *Our Council*



Port Rickaby

## Elected Members

The Mayor and 11 Councillors are responsible for a variety of functions in accordance with the Local Government Act 1999 and Regulations.

Due to the resignation of Councillor Simon Greenslade in October 2013, a supplementary election was held for the Kalkabury Ward. The Voters Roll for this supplementary election closed on 31 October 2013 with the nomination period open from 28 November 2013 through to 12 December 2013. A total of three candidates nominated. The supplementary election was conducted entirely by post with voting closing on 28 January 2014. Tania Stock was the successful candidate.

In accordance with the Local Government (Elections) Act 1999, elections are held every four years. The next Council election will be held in November 2014.

The elected Mayor as at 30 June 2014 was:

### Mayor Ray Agnew OAM

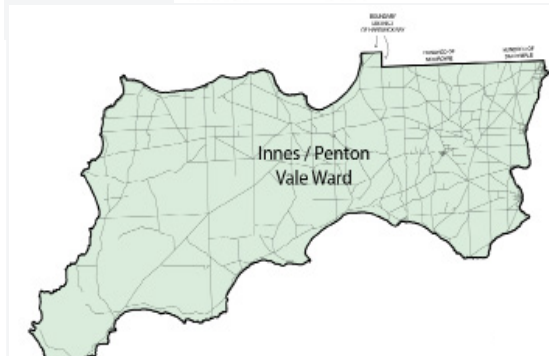
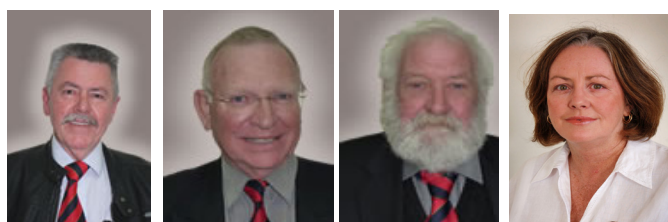
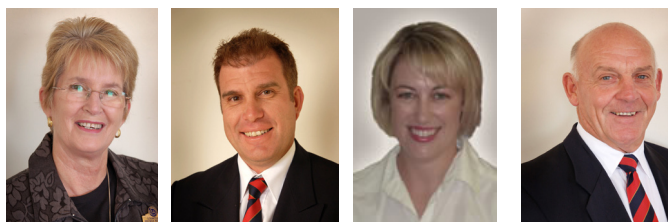
**Address:** PO Box 88  
Minlaton SA  
5575

**E-mail:**  
mayor@yorke.sa.gov.au

**Telephone:** 0419 847 292



The Elected Members as at 30 June 2014 were as follows:



### Kalkabury Ward - 1<sup>st</sup> row

*Southern boundaries of the Hundreds of Kilkerran, Maitland and Cunningham*

Cr. Brenda Bowman, Cr. David Langford, Cr. Tania Stock and Cr. Trevor Davey

### Gum Flat Ward - 2<sup>nd</sup> row

*Northern boundaries of the Hundreds of Wauralte and Muloowurtie. Southern boundaries of the Hundreds of Ramsey and Minlacowie, continuing around the northern boundary of the district of Hardwicke Bay.*

Cr. Dean Butler, Cr. Jeffrey Cook and Cr. Robert Nicholls

### Innes/Pentonvale Ward - 3<sup>rd</sup> row

*Northern boundary of the District of Hardwicke Bay, continuing along the northern boundaries of the Hundreds of Moorowie and Dalrymple.*

Cr. Barry Schell, Cr. John Rich, Cr. John Sendy and Cr. Veronica Brundell

## Record of Attendance

Elected Members	Ordinary Meetings
Mayor, Ray Agnew OAM	11
Deputy Mayor, Brenda Bowman	11
Cr. Veronica Brundell	10
Cr. Dean Butler	9
Cr. Jeff Cook	11
Cr. Trevor Davey	11
Cr. Simon Greenslade*	2
Cr. David Langford	7
Cr. Bob Nicholls	12
Cr. Barry Schell	10
Cr. John Sendy	10
Cr. Tania Stock**	5
Cr. John Rich	9

*Table 5:2013/14 Meeting Attendance  
- Ordinary Council Meetings*

\* Resigned in October 2013

\*\* Commenced in February 2014



The elected members are the decision makers. Ordinary meetings are held on the second Wednesday of every month at 5.30pm. The meetings are held at the Council Chamber, 57 Main Street Minlaton and are open to the public.

During 2013/14, the Elected Members held fourteen Council Meetings (12 Ordinary and two Special) and made a total of 382 decisions. A yearly comparison is provided below.

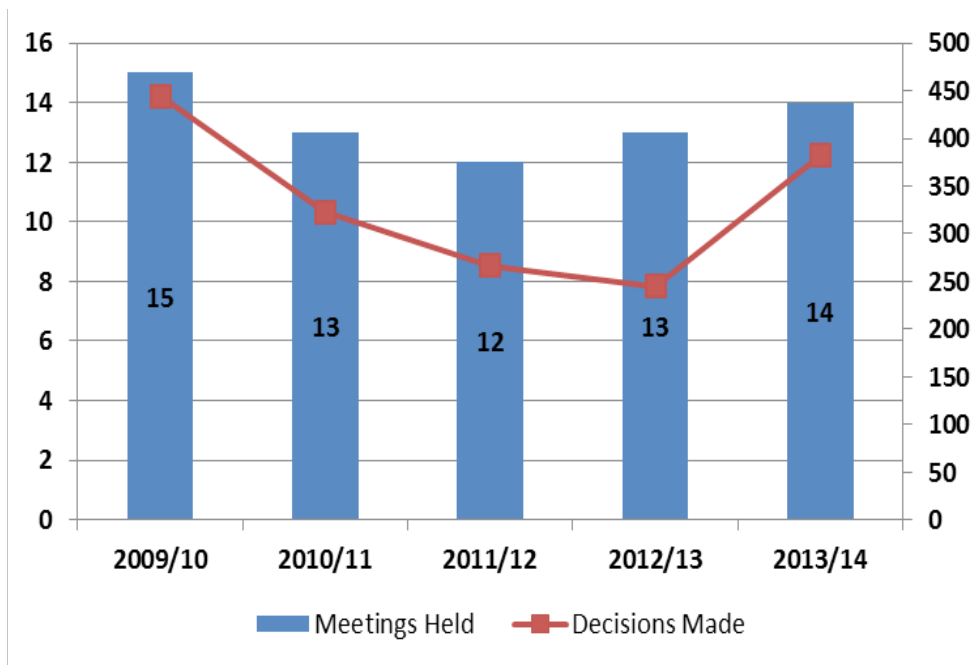


Figure 3: Council Meetings Held and Decisions Made

Elected Members also attend an informal monthly workshop with senior staff. This provides an opportunity for Elected Members to receive and clarify information. No decisions are made in these informal workshops.



Principal Committees have been formed to meet statutory obligations. Principal committee meetings are scheduled in line with their Terms of Reference. The principal committees are:

- Development Assessment Panel
- Audit Committee

## Audit Committee

The Audit Committee is established under Section 41 of the Local Government Act 1999 and Local Government (Financial Management) Variation Regulations 2006, to meet the purposes of Section 126 of the Local Government Act 1999.

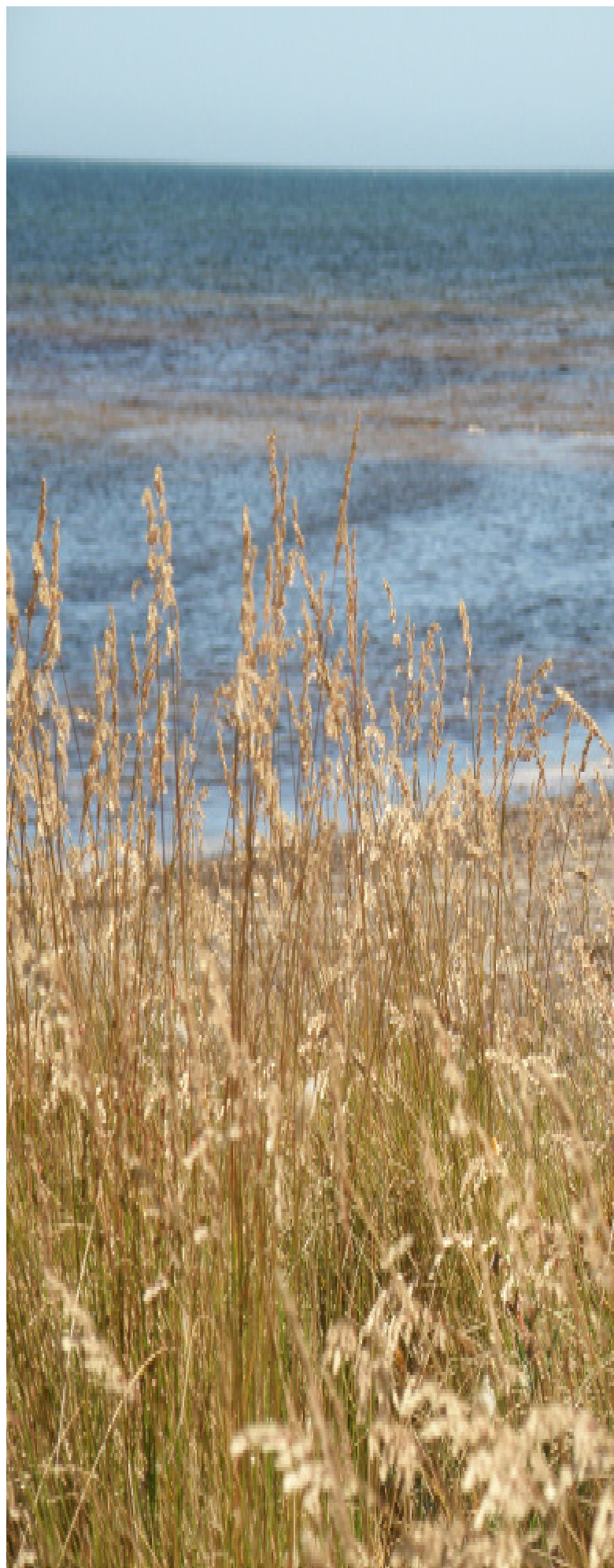
The Committee is appointed by Council and consists of three Elected Members of Council and two independent members. The members of the Audit Committee during the year were:-

- Mr Peter Brass (Chair)
- Mr David Hurley
- Councillor Brenda Bowman
- Councillor Bob Nicholls
- Councillor John Rich

Yorke Peninsula Council maintains an Internal Audit function which reports to the Audit Committee. The role of Internal Audit is to enhance business performance by recommending improvements in process effectiveness, efficiency and economy.

The Audit Committee's focus for the next 12 – 24 months is firmly in the areas of internal audit, internal controls, asset management and risk management. This is in addition to the normal governance and financial responsibilities of the Audit Committee.

The Audit Committee met seven times throughout the year.



## Development Assessment Panel

The Development Assessment Panel (The Panel) is a body formed by Council in accordance with the Development Act, 1993. The Panel is granted delegated powers that are administered in accordance with the Terms of Reference as determined by resolution of the Council. The delegations allow The Panel to act as the relevant Authority under the Development Act to approve or refuse certain types of development applications within the Council area. All other development applications not considered by The Panel, are considered by authorised officers of Council under delegated powers.

The Panel is comprised of seven members consisting of three members of Council, three independent members and an independent Presiding Member. The members of the Development Assessment Panel during the year were:-

- Mr Rodney Button (Chair)
- Ms Debra Agnew
- Mr Colin Boyce
- Mr Peter Tonkin
- Councillor Jeff Cook
- Councillor Trevor Davey
- Councillor John Rich

During the 2013/2014 financial year, the Panel conducted 9 meetings and considered 30 applications. A yearly comparison is provided below.

	Approved	Deferred pending further information	Approval to proceed to full assessment	Withdrawn	Refused	TOTAL
<b>2009/10</b>	50	0	0	0	9	<b>59</b>
<b>2010/11</b>	47	3	0	1	0	<b>51</b>
<b>2011/12</b>	31	2	0	0	0	<b>33</b>
<b>2012/13</b>	19	1	2	1	0	<b>23</b>
<b>2013/14</b>	25	2	0	0	3	<b>30</b>

*Table 6: Applications considered by the Development Assessment Panel*

## Special Purpose Committees

A number of Special Purpose Committees have been established pursuant to Section 41 of the Local Government Act 1999. These committees comprise Elected Members, staff and the public, whose principal aim is either to investigate and/or advise Council on particular issues or manage specified property. Currently the Special Committees are:

- Yorke Peninsula Art Exhibition Committee
- Yorke Peninsula Building and Fire Safety Committee

## Notice of Meetings

Notices of all meetings and agendas are available for public viewing:

- at all Council offices three days before each meeting
- on the Council website ([www.yorke.sa.gov.au](http://www.yorke.sa.gov.au)) as soon as practicable

## Delegations

The Chief Executive Officer and other administrative personnel have the delegated authority from Council to make certain decisions on specified administrative and policy matters. These delegations are listed in the Delegations Register and are reviewed annually in accordance with legislative responsibilities:

- to determine policies to be applied by the Council
- 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 of Council operations

Council makes decisions, which direct and/or determine its activities and functions including approving works and services, and the related resources.



Port Julia



## Elected Member Allowances

A member of Council is entitled to receive an annual allowance for performing and discharging their official functions and duties. Elected Member allowances are set by an independent remuneration tribunal, in accordance with Section 76 of the *Local Government Act 1999*;

For 2013/14, our Council was determined as 'Group 3' and the allowances are set out below:

Ordinary Council (Group 3)	Annual Allowance
Mayoral	\$50,024
Deputy Mayor	\$15,633
Elected Members	\$12,506

In addition to the allowance, Council provided Elected Members with either a laptop computer or iPad and a multi-function centre (fax, copier and scanner), a travel time allowance and where applicable, travel expenses are also reimbursed. The Mayor is provided with a vehicle, mobile phone, iPad and computer for conduct of official Council business.

## Council Committee Allowances

Members of the Development Assessment Panel and Audit Committee are remunerated per sitting as documented in the table below:

Audit Committee	Allowance
Chairperson	\$450
Independent Member	\$350
Development Assessment Panel	Allowance
Chairperson	\$150
Independent Member	\$100

Audit Committee members are also reimbursed for associated travel costs.

## Elected Member Training and Development

Training and development activities are undertaken to assist Elected Members in the performance and discharge of their functions and duties in accordance with the *Local Government Act 1999*. Council has provided a range of training opportunities for our Elected Members, as highlighted below:

Training Course	No. Attending
ICAC Mandatory Training	17
LGA Ordinary General Meeting	2
LGMA National Conference	2
Risk Management Training	4
National General Assembly	3
LGA Annual General Meeting	2
Roads and Works Conference	4



## Review of Internal Decisions

An internal review of a Council decision is available under section 270 of the Local Government Act 1999 and enables the Chief Executive Officer (CEO) to reconsider all the evidence relied on to make a decision, including new evidence if relevant. Council's Internal Review of Council Decision Policy PO037 sets out the process to be followed and is available on Council's website, or via any Council office.

One request for an internal review of decision was received during 2013/14. The review was conducted in accordance with the Internal Review of a Council Decision policy. The matter was referred to the Ombudsman by the complainant for further review.

## Managing Complaints

The complaints process is an integral part of how the Council evaluates the services it provides. Feedback from its customers is critical in ensuring that opportunities for improvement are identified. Council's Complaints Policy, PO147, sets out how complaints are managed so ratepayers and customers can feel confident if they make a complaint that it will be dealt with in an open, professional and timely manner.

A total of thirteen complaints were received in 2013/14. Four complaints were received in relation to the condition of North Coast Road. There was one complaint submitted for each of the following; the proposed construction of a wind farm, the change to Council's name, the Maitland Office expansion, damage to property by a Council grader, charges for water and employee behaviour. A further three complainants requested that all information regarding their complaints be kept strictly confidential.

All complaints were managed in accordance with the Complaints Policy and there are no matters outstanding.

Information, including the policy regarding how to lodge a complaint is available through the "Complaints, Compliments and Suggestions" link on the front page of Council's website, or via any Council office.



During 2013/14 Council undertook eight in camera closed sessions to discuss Confidential Items in accordance with Sections 90 (2) and (3) (a) (d) (g) (k) of the Local Government Act 1999, as follows, with successful tender information being partially released:

13th November 2013	Black Point Boat Ramp Tender
13th November 2013	Grader Tender 107-2013
13th November 2013	CEO Performance Appraisal
11th December 2013	Walk the Yorke Materials Tender
22nd January 2014	Self-Propelled Vibratory Roller Tender
22nd January 2014	Walk the Yorke Trail Construction Tender
9th April 2014	Proposed sale for Non-payment of Rates
14th May 2014	Transfer Station Contract Extension

The following confidential items were released for public record during 2013/14:

11th July 2012	Ombudsman's Provisional Report
12th December 2012	Acquisition of Council property
13th February 2013	Black Point Boat Ramp Tender



Council maintains a series of registers, codes and policies in accordance with the Local Government Act 1999 and the Local Government (Elections) Act 1999. These are:

## Registers

Register of Members Interests (Ordinary Return)

Register of Members Interests (Primary Return)

Register of Elected Members Allowances and Benefits

Register of Officers Remuneration, Salaries and Benefits

Register of Officers Interests (Ordinary Return)

Register of Officers Interests (Primary Return)

Register of Fees and Charges

Community Management Plans

Register of Community Land

Register of Public Roads

Register of By-Laws

## Codes

Section 63 Code of Conduct for Elected Members statutory

Section 92 Code of Practice for Access to Council Meetings, Committee Meetings and Documents (Policy reference: PO015)

Section 110 Code of Conduct for Employees statutory

## Statutory Policies

Section 49 Purchase Of Goods & Services Policy and Tender & Quotation Policy

Section 50 Public Consultation Policy

Section 77 (1)(b) Elected Members facilities, services and expenses policy (incl Elected Member travel)

Section 80A Elected Member Training & Development Policy

Section 125 Internal Control Project -Framework & Implementation Plan

Section 219 Street, Road and Public Place Naming Policy

Section 259 Order Making Policy

Section 270 Internal Review of a Council Decision Policy

## New Policies

The ongoing review of Council policies continues; as a result there have been two new policies developed, with many others being updated to reflect changes to legislation, best practice and other requirements:

- Community Grants
- Gifts and Benefits

Hardwicke Bay



This Information Statement is published by Council in accordance with the requirements of Section 9 (1) & (1a) of the Freedom of Information Act 1991. An updated Information Statement will be published at least every 12 months and will be incorporated into the Annual Report.

Under this legislation, an application fee must be forwarded with the appropriately completed request form unless the applicant is granted an exemption. Copies of any documents inspected, pursuant to a Freedom of Information request, will incur charges as set out in the Act.

Freedom of Information request forms are available at the Council offices and should be addressed to:

Mrs Jackie Reddaway  
Executive Assistant to the Chief Executive Officer and Mayor  
Accredited FOI Officer  
PO Box 88  
MINLATON SA 5575

During 2013/14 three Freedom of Information applications were received. A yearly comparison is provided below.

	New Applications	Access granted in full	Access Refused
2006/07	1	1	0
2007/08	1	1	0
2008/09	1	1	0
2009/10	1	1	0
2010/11	1	0	1
2011/12	2	2	0
2012/13	2	2	0
2013/14	3	3	0

*Table 7: Yearly Comparison of Freedom of Information Applications*

## Tendering and Procurement

Council's Tender and Quotation and Purchase of Goods & Services Policies and supporting procedures, have been developed pursuant to Section 49 of the Local Government Act 1999.



**Brentwood**

## **National Competition Policy**

Council has identified the operation of four Caravan Parks as 'category 2 business activities' under the National Competition Policy.

To ensure that the identified caravan parks are not operating with any anti-competitive advantage, Council conducts an annual market survey of all Caravan Park operations within the Council area.

We are pleased to report that the Council operated Caravan Parks are charging market rates, relevant to the area and are therefore not applying any anti-competitive principles.

During the reporting period, Council has not received any complaints about the application of competitive neutrality.

## **Management Plans for Community Land**

Community Land Management Plans guide the development and use of land pursuant to the requirement under Chapter 11 of the Local Government Act 1999, and to provide a community focus for the use and maintenance of these important land holdings.

All land has been identified and captured on a Community Land Register.

During 2013/14 Council had the following acquisition:

- Coobowie (allotment 777, Hd Melville, CT6115/881) – August 2013

There were nil disposals during 2013/14.

The total representation quota is the number of electors for each Elected Member. Per the Local Government Act 1999, a Council is required to conduct a review of its representation at least once in every eight years or when specified by the Electoral Commissioner and when the number of electors for a ward varies from the ward quota by more than 20%.

The purpose of the review is to determine whether the community would benefit from an alteration to its composition or ward structure.

Council formally commenced its most recent review in October 2012 including the preparation of an 'Options Paper' and a 'Representation Review Report' as well as conduct of two separate public consultations. The review was concluded on 11 September 2013 at which time Council formally resolved to retain its current composition but introduce an amended three ward structure which was more evenly balanced in elector numbers.

Therefore, the result of this review resulted in minor changes to the ward boundaries and a change of name – from the District Council of Yorke Peninsula to the Yorke Peninsula Council.

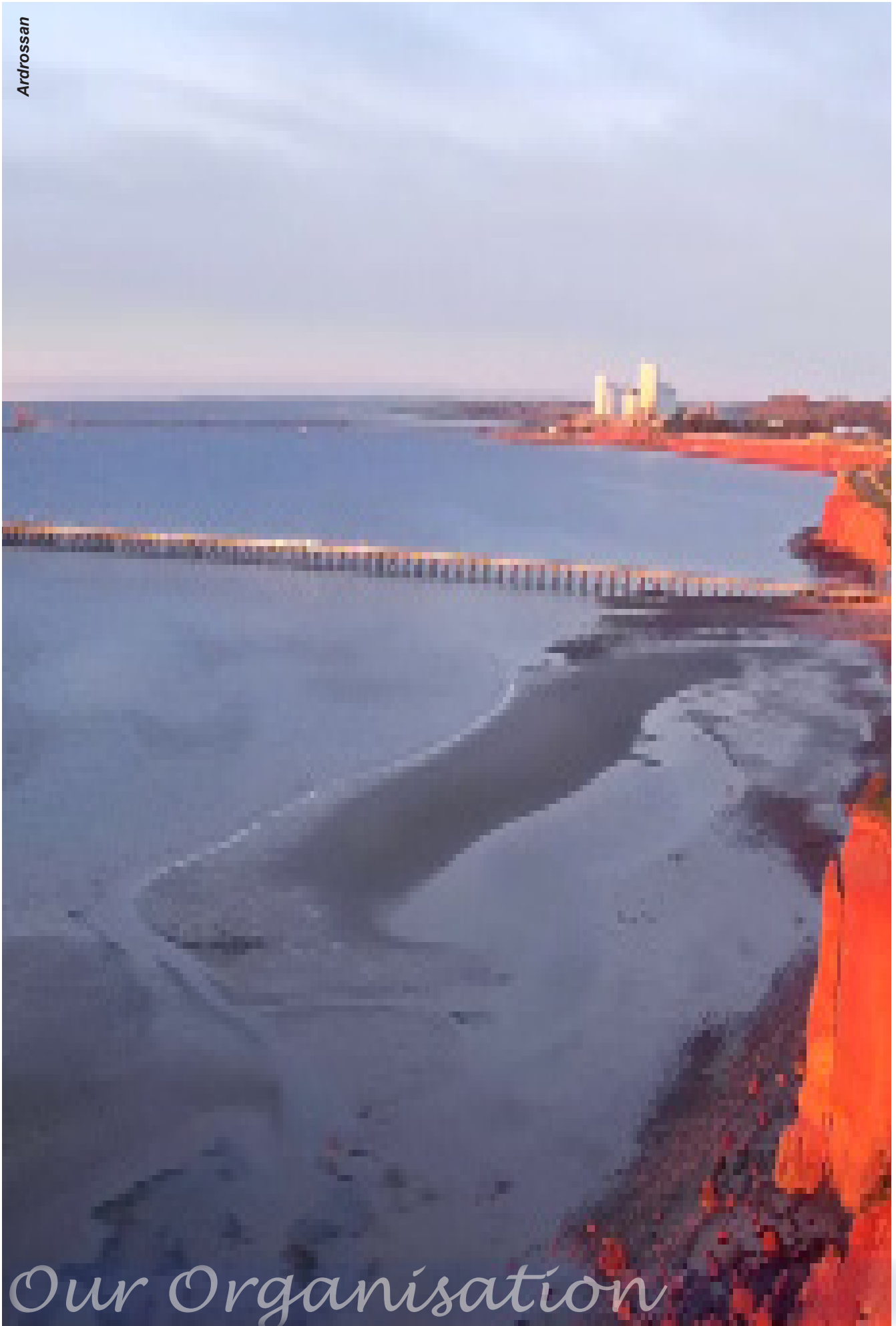
The following table compares the Yorke Peninsula Council's representation quota with neighbouring and other comparable councils. The Representation Quota is determined by dividing the total number of electors by the number of Elected Members (including Mayors).

Council	No. of Elected Members	No. of Electors	Ratio
Clare & Gilbert Valleys Council	10	6,545	1:654
DC Copper Coast	11	10,236	1:930
DC Mallala	10	5,810	1:581
Pt Augusta City Council	10	9,240	1:924
Pt Pirie Council	10	12,380	1:1,238
Wakefield Regional Council	10	4,676	1:467
<b>Yorke Peninsula Council</b>	<b>12</b>	<b>8,903</b>	<b>1:741</b>

*Table 8: Representation Quotas 2013/14.  
Source: LGA (SA)*



Edithburgh



# *Our Organisation*



At 30 June 2014, the Corporate Management Team consisted of the Chief Executive Officer and three Directors as shown below.

<p><b>Key Functions:</b></p> <ul style="list-style-type: none"> <li>Australia Day Awards</li> <li>Citizenship Ceremonies</li> <li>Communications</li> <li>Economic Development</li> <li>Governance</li> <li>Human Resources</li> <li>Internal Audit</li> <li>Organisational Development</li> </ul>	<p><b>Andrew Cameron</b> <b>Chief Executive Officer</b></p> 	<p><b>Key Functions – cont.:</b></p> <ul style="list-style-type: none"> <li>Payroll</li> <li>Policy Development</li> <li>Public Relations</li> <li>Risk Management</li> <li>Strategic Planning</li> <li>Training</li> <li>Work Health and Safety</li> <li>Youth Services</li> </ul>
<p><b>Trevor Graham</b> <b>Director Assets and Infrastructure Services</b></p>  <p><b>Key Functions:</b></p> <ul style="list-style-type: none"> <li>Asset Management</li> <li>Cemetery Maintenance</li> <li>CWMS Maintenance/ Repairs</li> <li>Footpath Construction/ Maintenance</li> <li>Infrastructure Development</li> <li>Jetties Management</li> <li>Parks &amp; Reserves</li> <li>Public Lighting</li> <li>Road Construction/ Maintenance</li> <li>Road Safety Control</li> <li>Roadside Vegetation</li> <li>Stormwater Drainage/ Construction</li> <li>Waste Management</li> <li>Water Supply Infrastructure</li> </ul>	<p><b>Roger Brooks</b> <b>Director Development Services</b></p>  <p><b>Key Functions:</b></p> <ul style="list-style-type: none"> <li>Boat Ramp Permits</li> <li>Building Assessment</li> <li>Café Licences</li> <li>Development Control</li> <li>Disability Action Plan</li> <li>Dog &amp; Cat Control</li> <li>Dry Areas Management</li> <li>Environmental Health</li> <li>Fire Prevention &amp; Safety</li> <li>Food Inspection</li> <li>General Inspectors</li> <li>Heritage</li> <li>Limited Liquor Licences</li> <li>Parking &amp; Traffic Control</li> <li>Public Buildings Maintenance</li> </ul>	<p><b>David Harding</b> <b>Director Corporate and Community Services</b></p>  <p><b>Key Functions:</b></p> <ul style="list-style-type: none"> <li>Arts</li> <li>Caravan Parks</li> <li>Cemeteries</li> <li>Community Library Services</li> <li>Community Support Programs</li> <li>Community Transport</li> <li>Finance</li> <li>Financial Compliance</li> <li>Information Technology</li> <li>Internal Controls</li> <li>Leases/Licences/Permits</li> <li>Leisure Options</li> <li>Rates &amp; Assessments</li> <li>Records Management</li> <li>Visitor Information Centre</li> </ul>

In addition to the key functions outlined above, the Local Government Act 1999 specifies that the Chief Executive Officer is responsible for (but not limited to), the day to day operations and affairs of council, ensuring that all assets and resources of the council are properly managed and maintained, providing advice and reports to the council and ensuring that the policies and lawful decisions of the council are implemented in a timely and efficient manner.

## Corporate Management Team Allowances

Salary packages for members of the Corporate Management Team include salary, superannuation, a motor vehicle and mobile phone.

All benefits for all staff are recorded in the Officers Remuneration, Salaries and Benefits Register. Further information in relation to salaries is also provided in the next section.



## Equal Employment Opportunity

Council openly promotes the recognition, acceptance and right of all people to be treated with fairness, equity and justice. As such, Council reviewed its Equal Employment Opportunity, Sexual Harassment and Workplace Bullying policies and superseded all of these with a new "Fair Treatment Policy" which was adopted in March 2014.

The policy aims to inform all employees of their rights and obligations, sets the standards of behaviour and addresses the consequences of any breaches of this policy.

As part of their induction, all new staff to the organisation are trained in this policy and all existing staff have also been trained in this policy. Ongoing training needs are reviewed annually.

Council continues to have a diverse workforce involved in operational, administrative, technical, para-professional, professional, specialist, managerial and executive services. As at 30 June 2014, Yorke Peninsula Council employed a staff of 153 comprising full time, part time and casual employees. These staff worked across 110.91 full time equivalents.

Council's commitment to diversity is reflected in the mix of staff's employment status, gender, salary ranges and ages as highlighted in the tables below.

Employment Status	Female	Male
Permanent – Full-time	21	68
Permanent – Part-time	11	3
Casual	22	4
Traineeships	0	2
Fixed Term Contracts – Full-time	4	4
Fixed Term Contracts – Part-time	11	3
<b>TOTAL</b>	<b>69</b>	<b>84</b>

*Table 9: Total Employees by Status*

Silver Surfer	4
Baby Boomer	73
GenX	47
GenY	27
GenZ	2
<b>TOTAL</b>	<b>153</b>

*Table 10: Total Employees by Age*



*Port Vincent*

## Rural Management Challenge

The Local Government Managers Australia (LGMA) Rural Management Challenge was held in Port Augusta on 17th August 2013 which had the Yorke Peninsula team competing against seven other regional Councils.

The Yorke Peninsula team – aptly named Discovery – undertook nine tasks throughout the day with a presentation wrapping up the challenge. Skills acquired by the group included discovering more about the various leadership roles and a better understanding of the challenges that face local government. Personally the team members were able to build their confidence, develop decision-making techniques and gain an ability to respond to unpredictable circumstances throughout the challenge. There was good competition on the day with the Yorke Peninsula Council team being awarded the winners of the event for the second year in a row.

The 2013 Yorke Peninsula Team consisted of staff from across all sectors of Council including; Development Services, Executive Services, Financial Services, Organisational Development and Visitor Information Services.

## Staff Recognition

To celebrate our staff a ceremony is held each year to recognise employees' years of service with Council. This year, two staff were recognised for 30 years of service, with a further two staff recognised for 20 years, two staff for 15 years and seven staff for 10 years of service. Council acknowledges and appreciates the contributions that all these long-standing employees have made to Council and to the community.





## Staff Training and Development

Council is committed to promoting a culture of continuous learning and development and continues to provide accredited training opportunities. Employees are supported through the provision of paid study leave, mentoring, financial and non-financial assistance for professional study, education and training relevant to their positions.

Throughout 2013/14 32 employees took the opportunity to work towards their higher education with 10 of these staff completing and attaining formal qualifications. Study ranges from certificates, diplomas and degrees within the horticulture, construction, Work Health Safety, building, surveying, human resource and management disciplines.

In addition to ongoing training, the “Corporate Improvement Plan” has been implemented which identifies specific statutory or compliance based training to ensure staff maintain the appropriate tickets and licences required for their position. A large component of training is also in relation to Work Health Safety requirements.

## Staff Wellbeing

In partnership with the Local Government Association and the Corporate Health Group, Council continued to provide an Employee Wellness program for all employees, including:-

- Annual health assessments
- Skin screenings
- Flu vaccinations.





## Risk Management

Council adopted its revised Risk Management Policy in December 2013. The policy aims to develop, implement and maintain an organisational risk management plan, incorporating Work Health and Safety and Injury Management principles.

The policy applies to all Council business activities and personnel, including Elected Members, the Chief Executive Officer and Senior Management, employees and volunteers.

Council remains committed to applying risk management principles across all of its operations and functions in order to achieve Council's Strategic Plan. This policy is supported by systematic procedures that identify, evaluate, treat and monitor all risks and risk management training is encompassed within Council's risk management system.

## Workers Health, Safety and Welfare

In April 2014 Council endorsed and adopted the "LGA Peak Policy for Work Health Safety and Injury Management" and incorporated it within Council's existing Work Health Safety and Injury Management Policy.





In addition to planned works for 2013/14 Council's Construction and Maintenance workers responded to more than 1,000 Customer Service Requests throughout the year. These activities included footpath and driveway maintenance, stormwater infrastructure, vandalism, signage replacements, roadside vegetation and maintenance to public buildings and road infrastructure.

## Ardrossan Cliff Top Fencing

Following a cliff fall that occurred due to natural erosion, the Coastal Protection Board (CPB) conducted a formal assessment of the existing fencing along the Ardrossan cliff top. As a result of this assessment, the CPB recommended the fencing be relocated six (6) metres further back from the cliff edge. Yorke Peninsula Council received a Stimulus Grant from the State Government's Planning SA department, which subsequently has allowed Council to carry out and complete these works before the end of the financial year.

## Community Engagement

National Schools Tree Day was a huge success again this year with ten (10) schools involved in the program, planting a total of 1,050 trees at various locations around the Yorke Peninsula region.

Council employees selected and prepared suitable revegetation sites with two team members attending each site on the Day, guiding students in the correct way to plant trees and getting hands on themselves, helping with the exercise.

## Asset Management

The Asset Management team purchased Conquest as its Asset Management software program. A stocktake of all Council-owned assets has commenced, incorporating buildings, parks and gardens, CWMS, stormwater, water, coastal infrastructure, plant and equipment and transport.

Data collation has commenced on the road network to determine current road conditions. Australian Roads Research Board (ARRB) undertook an electronic survey of Council's sealed road network and approximately 670kms of unsealed roads. Council staff were also involved in data collection activities to further supplement ARRB's data.

A Spatial Register has now been developed, segmenting roads into sections, which will assist with the development of Conquest and budgets going forward. An electronic data capture of CWMS and stormwater assets has been completed in some townships which will enable a condition assessment of these assets. A review has also commenced of Council's road hierarchy and levels of service.

## Road Infrastructure

The Asset and Infrastructure Services Department continued to focus on the road network service level for both capital and maintenance objectives. Hosting the largest road network of some 3,889 kms (sealed and open surface) within the South Australian Local Government sector, Council is mindful that roads, like other infrastructure and asset groups, are subject to some form of deterioration for a variety of reasons and influences. They therefore require periodic maintenance if the asset is to provide an ongoing and acceptable level of service. In an ideal situation, maintenance activities applied would ensure the road continued to function at an optimum level, however, in reality, due regard must be given and level of service applied within limited resources (labour, plant and funds). As a consequence, maintenance programs are generally adjusted to ensure the rate of deterioration of the road is manageable whilst ensuring the road condition does not fall below a standard determined by Council, however this is dictated by available resources.

### Sealed Road Construction

- Main Street, Balgowan
- Schwartz Road, Balgowan
- Melville Street, Yorketown
- Yorke Terrace, Yorketown
- McFarlane Street, Yorketown
- Clinton Road (1 kilometre), Rural

### Unsealed Road Construction

- South Coast Road
- Daly Head Road
- Tiddy Widdy Beach Road
- Nalyappa Road
- Willings Road
- Waylands Road
- Gap Road
- Didlymulka Road
- Talie Drive
- Koch Road
- Sunnyvale Road
- Beacon/Jones Road
- Coringle Road
- Gunbarrel Road
- Heel Road
- Old Coast Road

### Other Road Related Activities

Aside from construction and renewal activities to the road network, other maintenance works such as replacing traffic control devices, upgrading regulatory signage and managing roadside vegetation requirements are carried out subject to financial limitations. Such additional maintenance requirements account for approximately 37% of the Capital and Maintenance Budget allocation.



Main Street, Balgowan



## Walk the Yorke

The Walk the Yorke Leisure Trail will be a continuous, shared walking and cycling trail around the coastline of Yorke Peninsula. The Trail will predominantly follow existing natural-surfaced tracks but will also include formed gravelled sections as well as accessing beaches. Where needed, bicycles will divert to roads. It will have trail markers, signs, seating, shelters and water tanks at various locations. The project is supported by funding of \$2.6 million, \$1.3 million from the Australian Government and \$1.3 million from the Yorke Peninsula Council over three years.

Objectives of the project include:

- Reduce human impact on sensitive coastal areas;
- Attract additional people to the region and generate extra economic activity;
- Create opportunities to communicate educational and sustainable management messages;
- Enhance visitor experience of the Yorke Peninsula; and
- Create training, employment and business opportunities for the region.

The development of the Trail is an opportunity to localise and minimise environmental impacts and manage the effects of people visiting the coast. Numerous informal tracks exist and the Trail has been sited to include the most environmentally appropriate of these tracks; those not incorporated into the Trail will be closed over time and access actively discouraged through measures such as fencing and revegetation.

Closures will halt ongoing negative environmental impacts such as weed introduction and erosion. Of the 500 kilometres of Trail to be developed, approximately 100 km will be of a constructed, compacted gravel surface. The remainder will be sign-posted with markers and signage with gravel sourced locally having minimal impact on the cultural and natural environments. Due consideration has been given to the ongoing management and maintenance requirements of the Trail surface, the lifecycle cost and performance specification requirements.

The project was referred to the Australian Government's Department of the Environment to determine if further assessment and approval under the Environment Protection Biodiversity Conservation (EPBC) Act 1999 was required, which it is not. As the Trail will follow existing tracks, no native vegetation clearance is required. The Trail route is sited to avoid known areas where threatened species occur.

Consultation is ongoing with various stakeholders including landholders and the Narungga community. This may result in minor changes to the Trail route, with key influencing factors being land ownership, protection of the environment, visitor experience, safety and physical difficulty and minimising works within cultural or historical sites (to ensure compliance with legislation such as the Aboriginal Heritage Act 1988).

The focus of the walking sections along beaches, cliff tops and various terrains means these sections are not accessible to bicycles. Whilst the Trail will be clearly signed to inform users of access restrictions, it is recognised that there is the possibility that 'walk only' sections may be attempted to be accessed by some cyclists and even off-road vehicles.





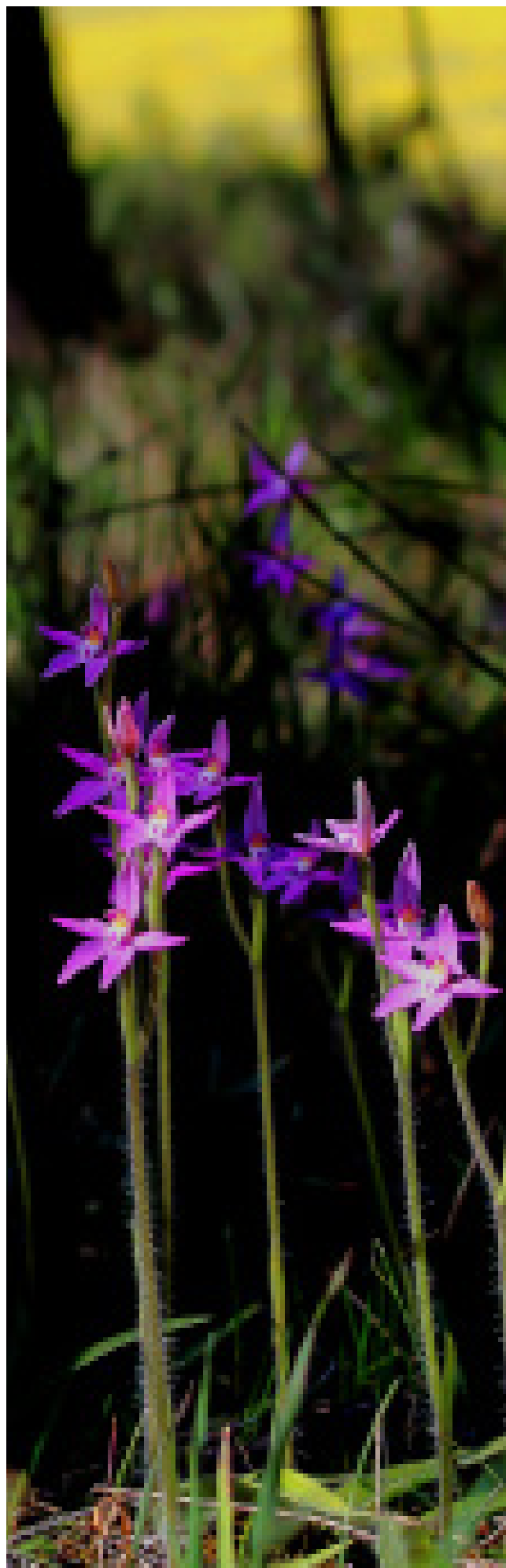
For the majority of cyclists, the terrain, surfacing and signage will act as sufficient deterrent. Access-restriction stiles will be put in place in areas of highest priority to prevent off-road vehicle access to both walking sections and shared use (walking and cycling) sections. As with all new trails, visitor usage will need to be regularly monitored and further restrictions may need to be put in place.

The project does not have funding for infrastructure such as new camping sites or toilets; existing facilities will be promoted and available for use.

The maintenance program will include regular inspections of the Trail condition, including weed assessment and control (as frequently as required dependent on seasonal conditions) and repair or modification along sections that are beginning to experience environmental damage. The Trail should become an attraction in which visitors can appreciate and be exposed to the cultural significance, multiple histories and environmental dynamics of the Yorke Peninsula.



*Walk the Yorke Trail*



## Waste Management

Council (via a contract) continues to provide a kerbside waste and recycling collection service and Transfer Station outlets for waste and recycling material. Council commenced the Green Waste service in January 2013, therefore no data is available for prior years.

Approximately 5,057 tonnes of material was collected via the kerbside waste and recycling service in 2013/14. It is estimated that 39.6% of recycling material collected was recovered with the balance being sent to landfill with putrescible (general) waste.

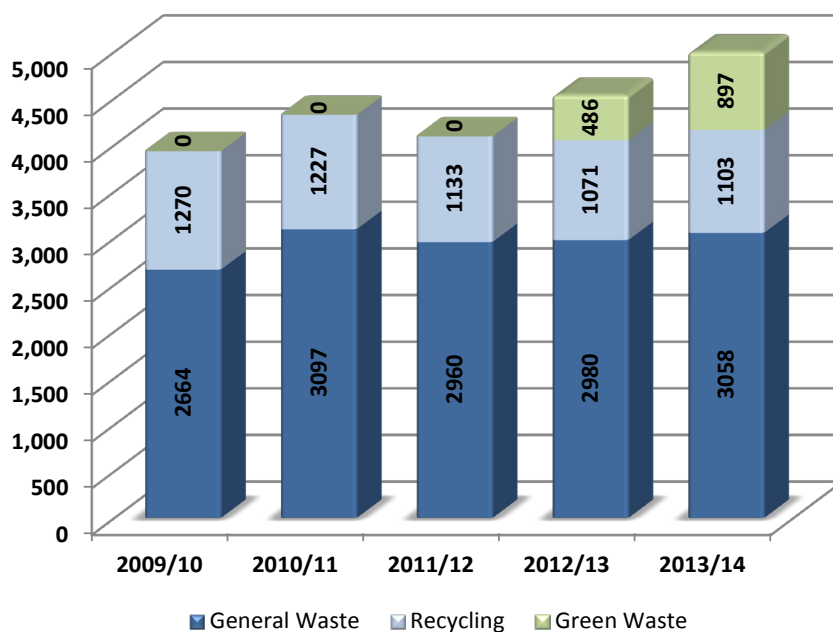


Figure 4: Comparative Breakdown of Waste Collection

The chart below outlines the breakdown of waste streams collected at Transfer Station level for the 2013/14 financial year. In total 1,300 tonnes of material was deposited at these sites.

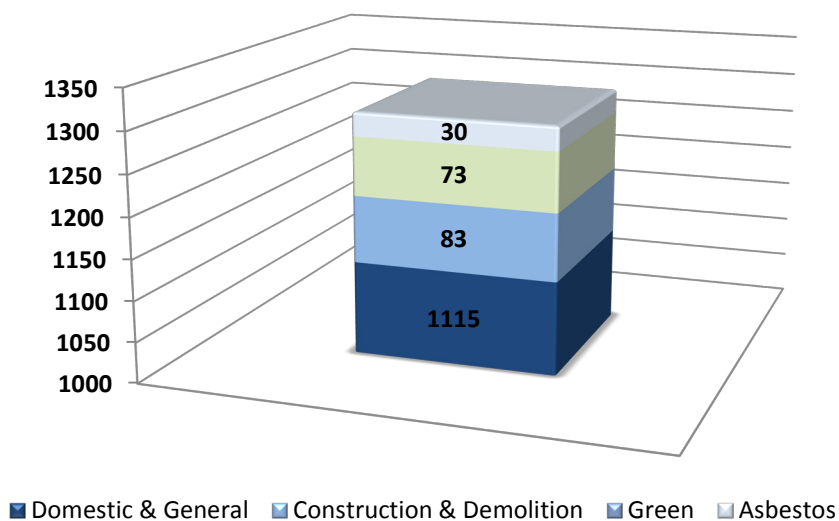


Figure 5: Breakdown of Tonnes Collected at Transfer Station



Point Turton



Yorke Valley

## Corporate and Community Services

### Community Grants

Council remains committed to assisting local groups through a series of grants and support programs. Each year Council sets aside annual funding totalling one percent of the rates revenue for the current financial year.

The Community Grants program provides the opportunity for organisations to participate in and contribute to the community by funding projects, programs and activities which achieve recreation, culture, environmental, community, social development or welfare outcomes.

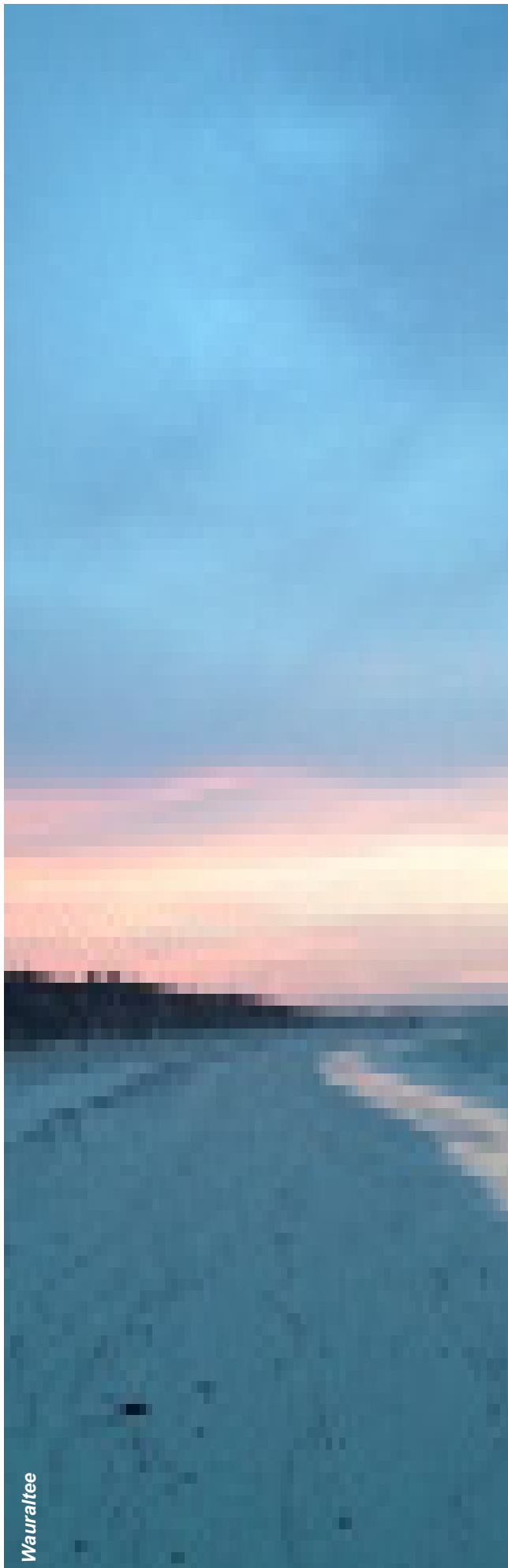
In September 2013, \$133,320 of Community Grants was approved for 43 local organisations. A detailed list of all funding recipients is provided as Table 11.

In addition to the budgeted one percent of rates revenue, Council also allocated \$45k to fund local Progress Associations, or similar, to assist them in the valuable work they do in maintaining the local facilities and services.



Organisation	Funding
Ardrossan Bowling Club	\$5,000
Ardrossan Sport & Rec Centre	\$3,000
Australian Volunteer Coast Guard Association	\$2,000
Balgowan Progress Association Inc.	\$3,000
Corny Point Cricket Club	\$5,000
Corny Point Progress Association	\$1,500
Curramulka Bowling Club	\$1,925
Curramulka Community Club	\$3,000
Edithburgh Gala Day Committee	\$1,650
Edithburgh Sea Rescue Flotilla	\$3,541
Edithburgh Sports Club & Sports Association	\$2,500
Edithburgh Tennis Club	\$1,000
Honiton Cricket Club	\$2,500
Maitland APEX Club	\$5,000
Maitland and District Progress Association	\$2,000
Maitland Pistol & Shooting Club Inc.	\$4,000
Marion Bay Township Inc.	\$2,000
Meals on Wheels (SA) Inc – Ardrossan Branch	\$5,000
Minlaton Bowling Club	\$2,000
Minlaton Cricket Club	\$4,000
Minlaton Senior Citizens Club	\$4,430
Minlaton Water Catchment & Oval Management	\$4,100
National Trust CYP Division	\$ 450
Pine Point Progress Association Inc.	\$4,621
Port Victoria Bowling Club	\$2,500
Port Victoria Progress Association	\$2,500
Port Vincent Memorial Bowling Club	\$4,720
Port Vincent Sailing Club	\$2,500
Port Vincent Senior Citizens Club	\$1,000
Point Turton Progress Association Inc.	\$2,500
Razz Band	\$2,500
Southern Yorke Peninsula Basketball Association Inc.	\$2,500
Southern Yorke Peninsula Pony Club	\$5,000
Stansbury Bowling Club	\$4,000
Stansbury Cricket Club	\$5,000
SYP Target Shooting Association	\$2,000
Tiddy Widdy Beach Progress Association	\$2,596
The Pines Community Association Inc.	\$3,287
Warooka Bowling Club	\$2,500
Yorke Junior Surf Club	\$2,500
Yorke town Bowling Club	\$5,000
Yorke town Golf Club	\$4,500
Yorke town Progress Association Inc.	\$3,000
<b>TOTAL</b>	<b>\$133,320</b>

Table 11: Community Grant Recipients



## Community Support and Infrastructure

The four Council managed caravan parks have continued to grow and attract visitors to the region. Throughout the financial year, a number of capital projects were undertaken to try and address the growing demands of the caravanning public.

Council has continued to work with all caravan parks across the Yorke Peninsula to ensure optimal park operations at all parks. Information Days and coordinated visits have been held, with a significant focus on caravan parks working closer together to capitalise on the caravan and camping market. Further to this, Council have participated in, and facilitated a number of tourism related seminars and workshops, to attempt to market the Yorke Peninsula Caravan Parks, particularly within the growing digital market.

The four School and Community Libraries on the Yorke Peninsula have continued to refine services as part of the One Library Card System, which has grown exponentially across the YP Region.

The service being provided by our eight Community Library Depots is appreciated by smaller communities who are unable to access the larger school community libraries with borrowing numbers continuing to rise, and these services are being further enhanced by the ability to access the One Library Card System. Ongoing community programs have continued and include Author Visits, National Simultaneous Story Time and writer workshops.



## Finance

A primary focus of Corporate & Community Services during 2013/14 has been the continuous development and improvement of systems, to ensure that Council has the required levels of financial governance towards long term financial sustainability.

Specifically, the Finance team has been involved in implementing process improvements resulting from Internal Audit recommendations. In addition to these improvements, it will be a legislative requirement from 1 July 2015 that Council has in place a series of 'internal financial controls' that provide reasonable assurance that assets are safeguarded and our financial reporting is accurate and reliable. To prepare for this new requirement the Finance Team has been testing that these adopted controls can be fully satisfied.

Council also adopted its ten year Long Term Financial Plan (LTFP) in March 2014. The objective of the LTFP is to ensure that Council remains financially sustainable and is able to provide at least the current level of services over the next 10 years. The LTFP is also used as a tool to establish and communicate Council's general financial direction over the longer term and to ensure that the impact of budget variations, and proposed new projects, are fully understood before any changes are adopted.

The new "on-line" requisitioning system that was implemented last financial year has also resulted in the Finance team implementing new processes thereby ensuring that the principles of this new system are fully integrated throughout the organisation.

## Information Services

The Information Services team was also kept busy with a number of organisational improvement projects. These included the installation of a generator which has the capacity to keep one Council office fully functional in the event of a significant power outage, piloting an internal 'SharePoint' system, implementing Development Services process improvements, ongoing hardware replacement and the investigation and scoping of an electronic document and records management system (EDRMS).

Council has now committed to implementing an EDRMS in 2015/16 and staff have invested a considerable amount of time throughout 2013/14 to ensuring official records dating back to Council's amalgamation have been appropriately registered and classified in accordance with the State Records Act 1997.

*Berry Bay*



## Leisure Options

The YP Leisure Options program is now in its 12th year of service delivering centre-based activities, social support and transport to members residing in the Yorke Peninsula Council region.

The eligibility criterion to obtain a service is broad to enable greater access and is defined as “people with aged related health concerns”...another category is “people with disabilities”.

The program currently has 85 registered members; 59 people are under the age of 65 and 26 over the age of 65. Funding sources include the Commonwealth and State Home and Community Care services and Yorke Peninsula Council.

During the year the service made a total of 921 trips and journeys. The service travelled approximately 69,000 kilometres transporting clients and volunteers to one of the seven groups run by Leisure Options at Minlaton, Maitland, Yorketown, and Edithburgh.

The seven long term groups are:

- Arts & Crafts – fortnightly – a creative range of personal and household items;
- Cooking – fortnightly – great range of international recipes, two course meals for lunch;
- The Wood Shed – fortnightly – wooden toys, tables, shelves, signs – timber related items;
- Fun & Games – fortnightly – indoor card and board games, bowls, table tennis, Wii;
- Living Skills - weekly – skill based course for younger people with disabilities;
- Trees – weekly – propagation of native trees, shrubs and groundcovers at the Yorketown Nursery. Stocks available for garden or large scale planting; and
- Edithburgh - weekly term time only, mixture of arts, crafts and other hobby activities.

The program also introduced the ‘Mens Shed’ using the previous title of MAGS (Mature Aged Gentlemens group). This is a new and additional group held Thursday’s fortnightly and not to be confused with the Tuesdays ‘The Wood Shed’.

Some of the activities enjoyed by members throughout 2013/14 include:

- Monthly trips and excursions such as ten pin bowling at Port Pirie, fishing at several key coastal townships, Edithburgh, Christmas shopping at Copper Coast, bbq’s and games, activities with the Prince Alfred College Camp at Pt. Turton, Moonta and the mines and railway, Minlaton and Maitland show days, 4 day trip to Adelaide with visits to the Adelaide Oval, Art Gallery and Museum of SA, Central Market, Haigh’s Chocolate Factory, cinema, ten pin bowling and general sight-seeing.
- Computer Course with support from the Department of Adult & Community Education grants and the Telecentre, Yorketown.

Activities planned for the next 12 months include:

- New Independent Life Skills program with one-on-one case management
- Computing and Internet workshops on a fortnightly basis at Minlaton.
- Literacy and Numeracy classes





## Visitor Information Centre

The last twelve months have seen many changes take place in the overall running of the Visitor Centre (the Centre). These changes have enabled the Centre to focus on developing a greater presence in the community, working with operators and town groups to promote the Yorke Peninsula Council region widely through the use of social media.

Following training in visual merchandising earlier this year, the Centre focussed on developing gift lines to increase sales; established a social media policy and designed a program of posts promoting local tourism operators and increasing engagement. Centre staff developed an action plan which will lead to increased income through the sale of consignment goods, and commission through booking accommodation and the sale of bus tickets for Yorke Peninsula Coaches.

The Centre has represented Yorke Peninsula Council at various trade shows including the SA Caravan and Camping Show; the Caravan, Camping and Off-road Sale; and the Paskeville Field Days. These shows provide an opportunity to promote the Yorke Peninsula to potential visitors, as well as networking with tourism operators and other Councils.

Centre staff also hosted visits by Adelaide TAFE students and representatives from other South Australian accredited visitor centres; organised training trips to familiarise the Centre's volunteers with the local bush camping sites; assisted the Council caravan parks with their social media; and provided information to Southern Flinders region and addressed a meeting of representatives from their visitor information outlets.



## Yorke Peninsula Community Transport

Yorke Peninsula Community Transport Inc (YPCT) provides transport options for the communities of Barunga West, Copper Coast and Yorke Peninsula which incorporate a variety of volunteer services to the region including social support options for the frail aged. The office, located in the Minlaton Town Hall, provides a transport information service, facilitates a number of bus services (SYP Community Bus, Copper Coast Dial-a-Ride and daily Health Bus) that operate across Yorke Peninsula and into the Copper Coast whilst also managing its volunteer groups across these three regions. The Board of YPCT continues to manage the day to day operations of the service with representation from each Council area and Yorke Peninsula Council provides accommodation, a variety of supports including staff management, human resources and information technology for which we remain truly grateful.

YPCT is part of a state wide network that provides community transport in 13 locations and all networks work across multiple council areas whilst attempting to broker, where possible, to existing services. This year YPCT began an arrangement working with the Copper Triangle Taxis to broker services that our volunteer drivers could not provide, which is a new addition to the range of services available.

A total of 14,941 one way trips were provided this financial year across the region: volunteer transport totalled 7,683 trips and bus services totalling 7,258. We continue to thank each Council for their provision of vehicles that YPCT utilise; Yorke Peninsula Council provides a total of five vehicles that are housed across the region which are provided for YPCT's use.

### Marketing

The strong role for marketing continues taking every opportunity to promote the organisation and the constant need for volunteers: including a physical presence at the Kadina and Minlaton Shows and the YP Field Days. YPCT have also spoken directly to community groups, erected banners and sandwich boards, letterboxed pamphlets, sign written the community cars and advertised in the local paper. It's a constant effort to keep the YPCT name before the local community.

### Volunteers

Whilst a gain in volunteer numbers was achieved over the past financial year, in the final analysis inductions (29) were matched by resignations (29). Over the period there were 10 non-starters (compared to 18 in the previous year); people who had indicated an interest in volunteering but didn't follow through for various reasons. Several had Centrelink obligations (requiring them to do so many volunteer hours/week in return for their payment) but many must have had better offers as they didn't follow through with the accreditation process.

The accreditation process also acts as a screening process for applicants. Drivers are now required to complete a Department for Communities and Social Inclusion (DCSI) child-related employment screening, a medical and driving assessment and an induction by the Volunteer Liaison Officer, before being able to drive YPCT clients.

### ***Volunteer Training and Support***

An important factor in retaining volunteers is the provision of training and support. In the past year YPCT continued to hold quarterly meetings of volunteers where issues of importance are discussed and concerns are raised. These occasions allow volunteers to hear first-hand from management and to ask questions. Similarly YPCT continued to produce quarterly volunteer newsletters which has been well received.

The year started with a regional BBQ for volunteers. This was well-attended and provided an opportunity for volunteers to meet others and share experiences. Similarly Christmas dinners were held in four locations with approximately 140 attending.

The Volunteer Handbook is now in its fourth edition and our sincere thanks must go to Irene Vale who maintained this important volunteer tool. Unfortunately Irene passed away earlier this year and YPCT are in the process of searching for another volunteer who can fill Irene's shoes.

The new Work Health & Safety Act has prompted the Board of YPCT to broaden some of its arrangements and institute others. In an attempt to minimise harm, all active volunteers are now required to attend Manual Handling training every three years (either in-house or externally), and all vehicles which are used to transport clients (clients' cars, volunteers' cars and the nine community cars and three YPCTs cars) are regularly inspected. Our team of 16 inspectors are all accredited volunteer drivers and complete 400/450 inspections each year.

Further information regarding YPCT is provided on the following pages.



***Pine Point***

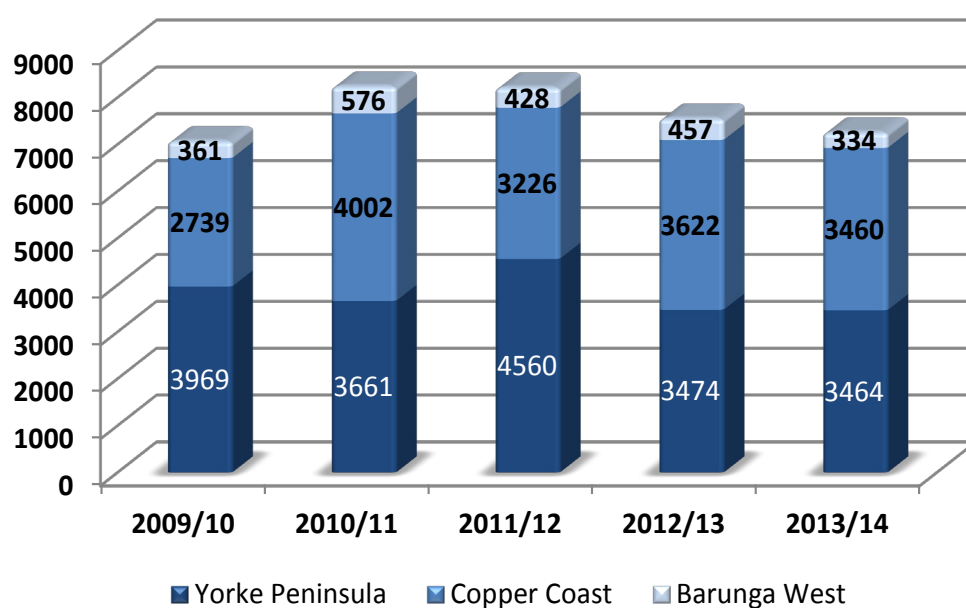
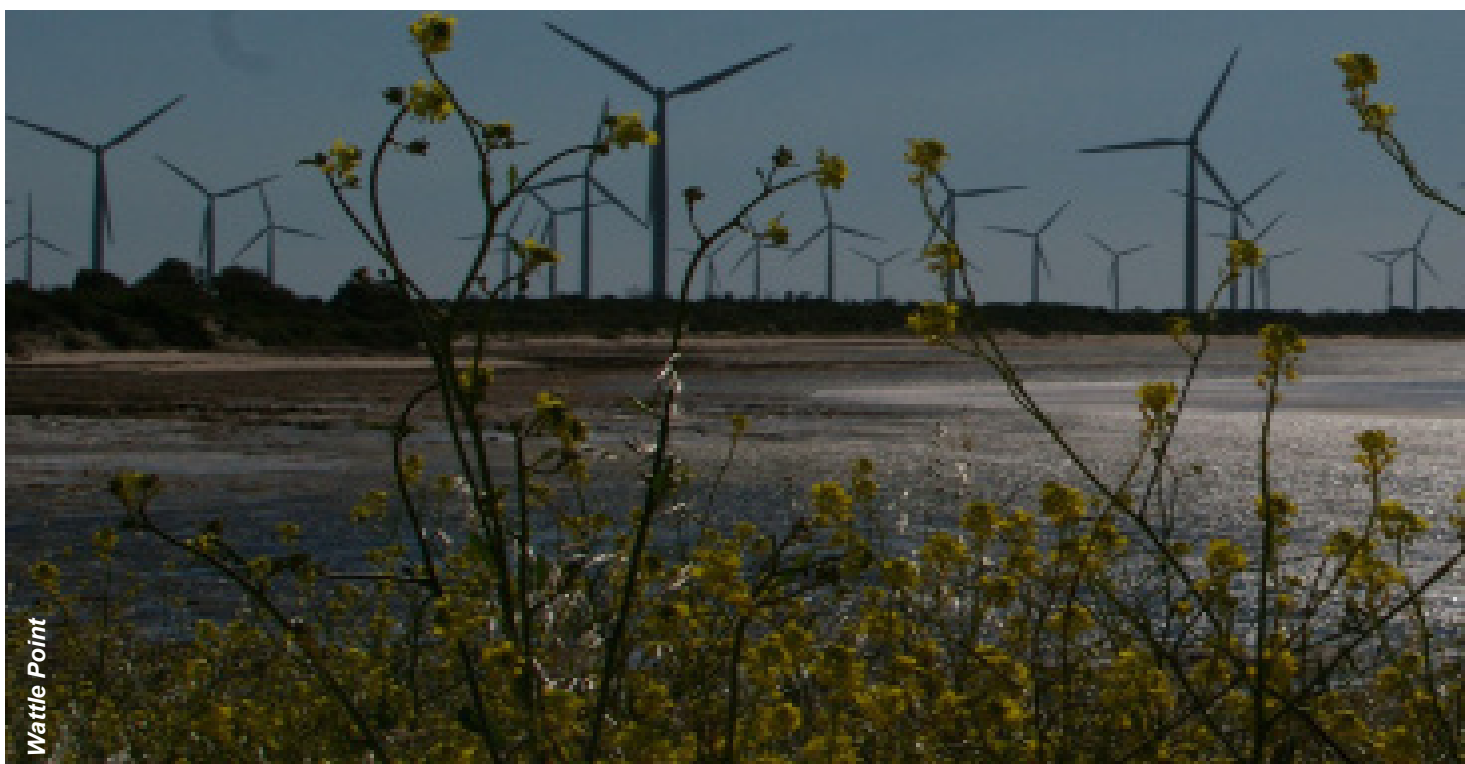


Figure 6: Volunteer Transport by Council and Year



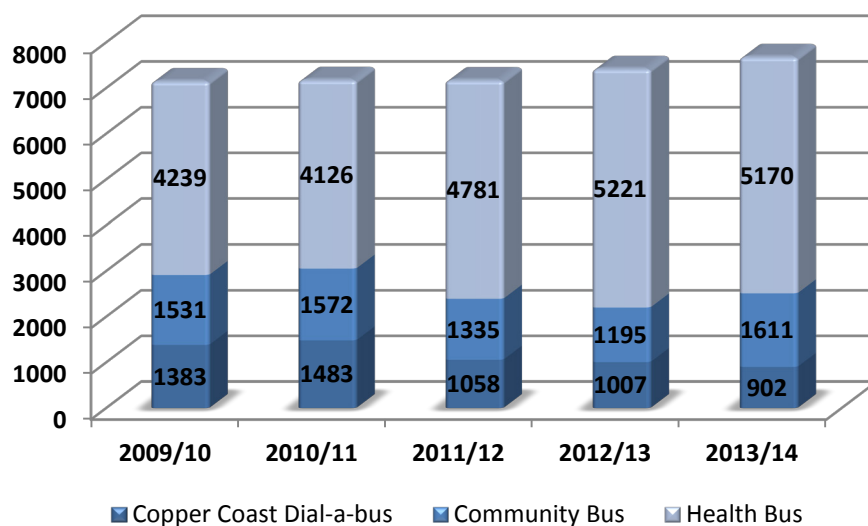


Figure 7: Bus Transport by Type and Year

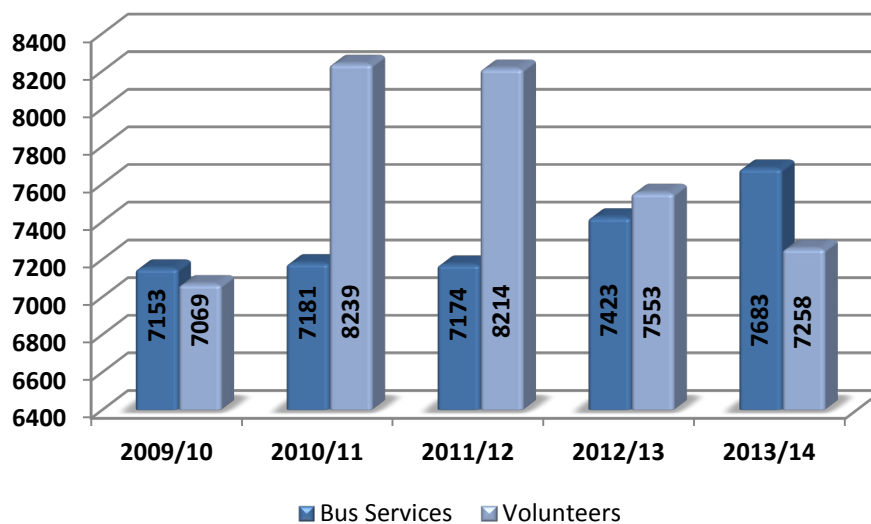
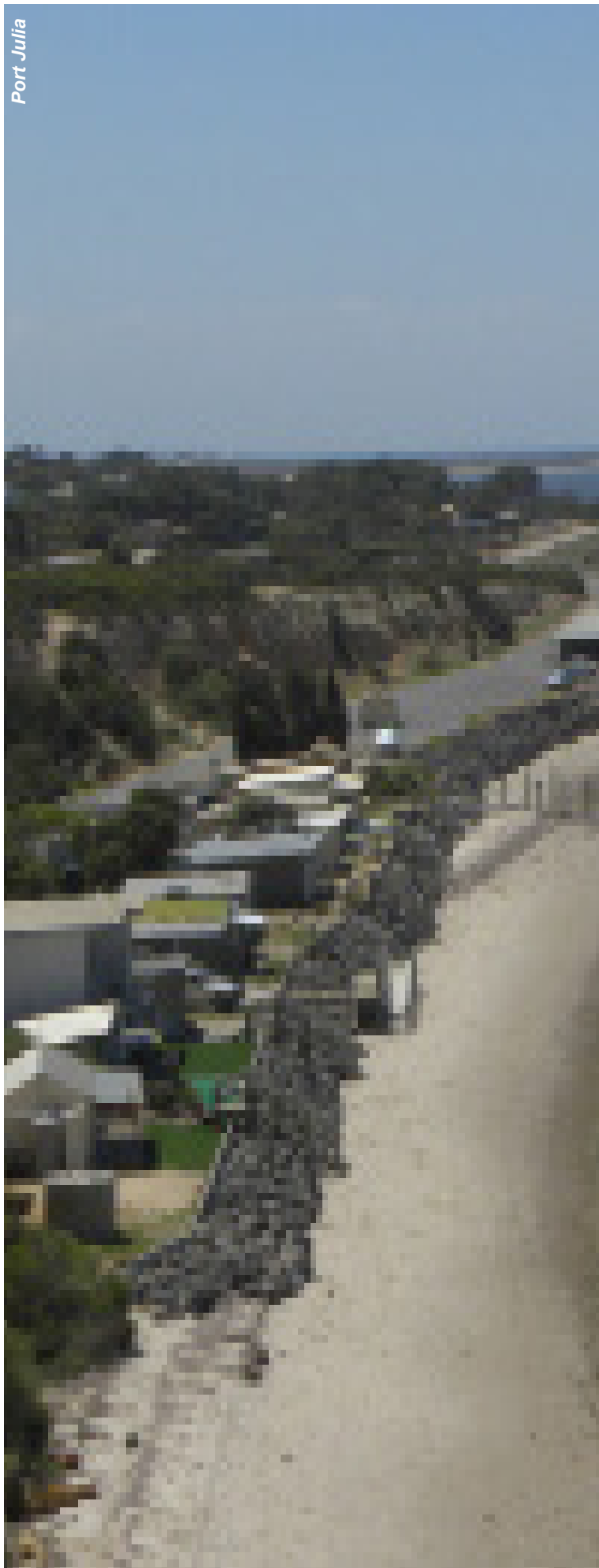


Figure 8: Total Transport by Year







## Development Services

### Access Advisory Committee

Membership of the Access Advisory Committee comprises a member from each Progress Association, two Councillors and Council staff. Annually, Council contributes up to \$20,000 towards access issues throughout the area.

Projects committed and completed during the 2013/2014 financial year include: -

- Disabled access ramp to the public library in the Ardrossan Area School
- Warooka Road/Charles Street Yorketown, crossovers and footpath restoration
- Ardrossan, kerb ramps
- Minlaton Town Centre, grab-rails to assist pedestrians from the road onto the footpath

### Boat Ramps

Council owns and maintains 32 boat launching facilities, seven of which require a Boat Launch Permit or a daily ticket from a vending machine prior to their use, which generated \$126,399 during the 2013/14 financial year.

Regular patrols of the boat ramps shows that only a very small percentage of users of the facilities do not have an appropriate permit/ticket to launch their boats.

Those persons who launch their boats without a permit/ticket can now be issued with a \$100 Expiation Notice.

## Animal Management

Council's Animal Management Plan, adopted pursuant to the Dog and Cat Management Act, aims to encourage responsible pet ownership, where people and pets integrate safely and harmoniously within the community. The plan also recognises that companion animals are part of the community, contributing to quality of life. Council is committed to ensuring that the needs of animals and their owners are accommodated while recognising the different needs of all members of the community and meeting legislative requirements.

Council received 2,523 dog registrations since 1 July 2013, generating an income of \$65,014. All income received from dog registrations is spent on dog management.

After a lengthy community consultation process new By-laws came into force in April 2013. To assist Council Officers with resolving issues relating to cats and to work towards reducing their impact on the environment, it is now an offence not to identify your cat. The majority of cat complaints received by Council relate to feral/un-owned cats. The By-laws also have included some minor changes to the local dog laws which will result in a reduction of the environmental nuisance that can be caused by dogs.

## Bush Camping

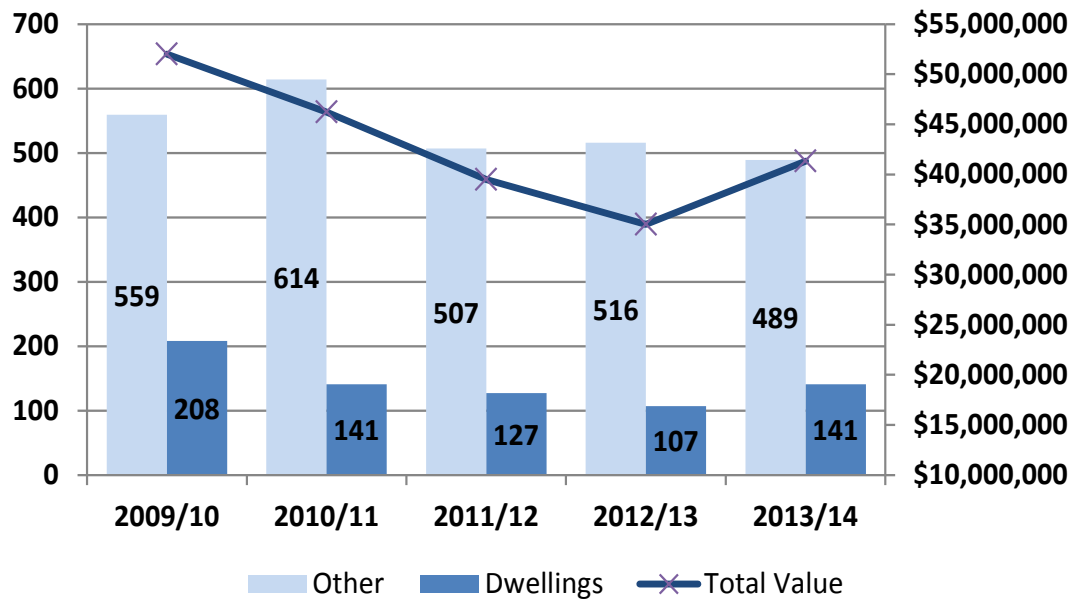
Council has fifteen dedicated locations for bush campers, all of which require a permit from Council prior to being used. A bush camping fee is charged for nine of these locations, which generated \$19,874 in the 2013/14 financial year. Council Officers regularly patrol these locations to ensure campers have the appropriate permits, particularly during the extremely busy Christmas and Easter holiday periods.



*The Gap*

## Development Applications

Development applications received during 2013/14 financial year were slightly higher than the previous year which also identified an 18% increase in value of developments being approved by Council.



*Figure 9: Yearly Comparison of Development Applications by Type and Value*



*The Ethel Wreck*



## Development Plan Review

Council has resolved to initiate a review of its Development Plan pursuant to Section 30 of the Development Act 1993.

Under the Development Act, each Council is responsible for managing development within its area and is obliged to maintain a Development Plan that is aimed at facilitating “proper, orderly and efficient planning and development”.

The Development Plan Review is to give Government and interested persons a clear indication of the issues affecting the Council area and how such issues can be addressed by an amendment to the Development Plan via Development Plan Amendments (DPA's).

The Development Plan Review may identify the need to introduce new planning policies within the Development Plan.

The aim of the review is to be guided by the following objectives:-

- determine the appropriateness of the Development Plan in relation to the Council area;
- determine the consistency of the Development Plan with State Planning Strategy;
- ensure the Development Plan keeps pace with emerging development trends.

## Development Plan Amendments

Whilst the Development Plan Review has commenced, the following Development Plan Amendments have been completed and consolidated into Council's Development Plan in February 2014;

### ***Four Towns Development Plan Amendment (DPA)***

During recent years Council has experienced a sustained growth in the demand for all forms of development, particularly retail and industrial services as well as a need for more residential land. Whereas this demand was along the coast it also included demand for land and services in and around the townships of Warooka, Yorketown, Minlaton and Maitland. The DPA resulted in significant changes to land use and ensures that the district has available land for future development.

### ***Port Vincent DPA***

Council investigated the potential for extending the existing Residential Zone of Port Vincent to the west of the existing township. The DPA clearly identified that additional residential land and light industry zone is desirable to meet current and future demands. Port Vincent has become an extremely popular town and holiday destination which continues to grow. The DPA has ensured that there is sufficient land and services available to support and promote the continual growth of the town.

## Swimming Pools

Council has five swimming pools and two toddler wading pools associated with tourist accommodation, that are monitored during the summer season to ensure good standards of hygiene and disinfection are maintained.



## Fire Prevention

The Fire Danger Season commenced on 15 November 2013 and concluded at the end of April 2014. Routine inspections of the district resulted in 2,009 Section 105 Notices pursuant to the Fire and Emergency Services Act. Of these 2,005 were issued to land owners requiring a reduction in the fuel levels on their properties. This equated to be about 40% more than the previous year.

Fuel reduction notices are issued to protect the property from fire and to reduce the likelihood of an outbreak or spread of a fire on the land. From time to time, it has been necessary for Council to engage mowing contractors to reduce the fuel levels as stipulated in the notice, and landowners were subsequently invoiced for the work. Council engaged the services of a contractor to mow 27 allotments as a result of non-compliance. Six landowners received an Expiation Notice for failing to comply with the requirements of the notice.

As of 15 February 2014 farmers were able to obtain a permit to burn-off land in preparation for the approaching cropping season in accordance with strict conditions under the Fire and Emergency Services Act. A total of 268 permits were issued, twelve less than the previous year. A condition of the permit is that prior to lighting a fire to burn-off, the permit holder must notify Council of their intention to burn. This resulted in over 1,032 notifications to Council advising that the farmers intended to conduct controlled burn-offs on a particular day during fire danger season.

## New Legislation

In June 2013 the South Australian Public Health (Wastewater) Regulations 2013 (The Regulations) and the On-site Wastewater Systems Code (The Code) replaced the former Regulations and The Standard for Construction, Installation and Operation of Septic Tank Systems in South Australia and its supplements. Under the new code a wastewater engineer needs to be engaged to design any on-site effluent disposal system and due care needs to be given to the site and soil characteristics.

## Food Safety

During the 2013/14 financial year Council's Environmental Health Officer (EHO) conducted 96 routine inspections of food businesses to ensure compliance with the Food Standards under the Food Act 2001. During routine food premises inspections, the EHO provides an education process with the business proprietor and staff, especially alerting them to any new issues identified by the Department of Health, such as the sourcing of eggs and the use and storage of any raw egg products.

Many residents in the country regions want to operate home based food businesses as a way of using their skills and making a small income. The EHO advises such people about the regulations and food safety issues of working from a domestic/residential premise and will inspect the home kitchen to ensure the work environment is suitable.

The EHO also deals with food complaints from the public; such complaints may be about the quality or safety of food for sale, cleanliness of business premises or other related matters that concern a consumer. Food Recalls are brought to the attention of EHOs via emails from the Department of Health and if requested, the EHOs may check food premises shelves to ensure the implicated food has been removed from sale.

## Legionella

Legionnaires' disease (Legionellosis) is a serious and sometimes fatal form of pneumonia caused by the bacteria Legionella. Legionella bacteria are found naturally in the environment and thrive in warm water and warm damp places. They are commonly found in bodies of water, soil and potting mix.

People most at risk of getting sick from the bacteria are older people (usually 50 years of age or older), people who are current or former smokers, those who have a chronic lung disease (like emphysema) and people who have weak immune systems from diseases like cancer, diabetes, or kidney failure.

People usually get Legionnaires' disease by breathing in Legionella bacteria in very fine droplets of water called aerosols. Such aerosols are often associated with cooling towers and warm water systems. In the Yorke Peninsula Council area three sites at which warm water systems are in place have been registered with Council and annual audit reports of the systems are received.

## Limited Liquor Licences

Throughout the year Council receives several requests for limited liquor licences and/or the extension to existing liquor licences for some premises. During the 2013/14 financial year Council gave support to 25 requests for a limited liquor licence. The licences were granted for events on both Council owned property and privately owned premises.

## Yorke Peninsula Building Fire Safety Committee

Council's Building Fire Safety Committee has the responsibility for matters relating to section 71 of the Development Act 1993, which requires public buildings to be compliant with building, fire and safety requirements. For 2013/14 the committee convened four times and undertook the following:

- 24 fire safety audit inspections
- issued reports to building owners identifying inadequate fire safety standards or equipment
- assisted building owners or occupiers with cost effective solutions to reduce fire risks
- followed up inspections to ensure fire safety issues were addressed

One notice pursuant to section 71 of the Development Act 1993 was issued during the period.

## Waste Control Systems

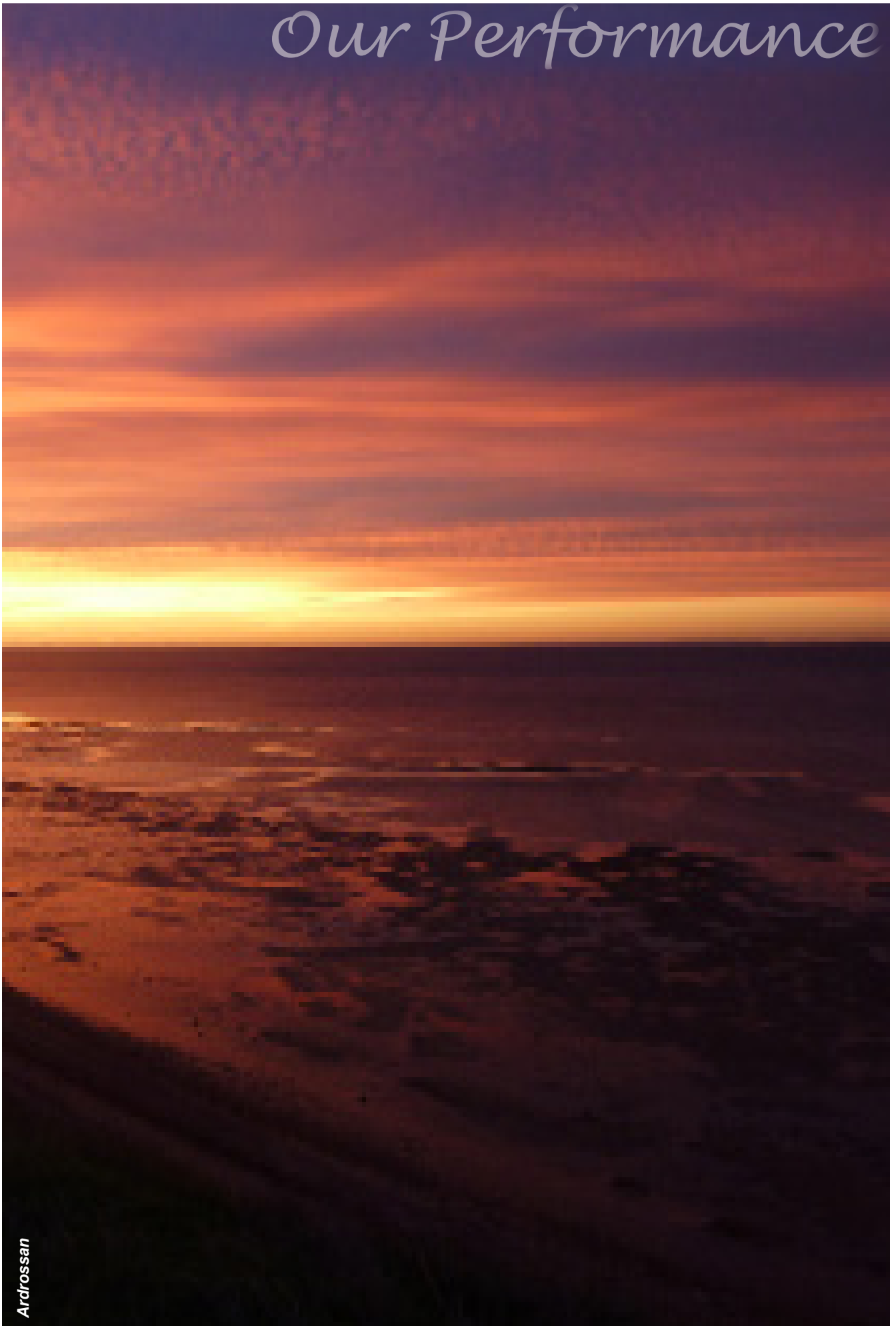
Council received 185 applications for waste control systems during this reporting period. Such applications cover:

- local sewer schemes
- common wastewater management schemes
- on site disposal via septic tank and soakage bed/soakage tunnel
- on site disposal incorporating pressure dosed soakage beds, these can be particularly useful for small blocks, difficult sites and properties within 100m of the coast
- aerobic systems that incorporate dedicated irrigation areas for the effluent disposal
- off-site disposal of effluent via a holding tank for properties within 100m of the high water mark (sensitive coastal zone)
  - holding tanks are not allowed for new developments and are only considered for particular locations.

Council Officers attempt to inspect all installations at least once; further inspections may be required depending on the extent of the on-site works.



# *Our Performance*



Ardrossan

The Yorke Peninsula Council's 2013/14 Annual Business Plan identified a range of budgeted operating and capital projects. The table below highlights the performance against actual expenditure for the year.

Projects	2013/14 Actual Expenditure	2013/14 Adopted Budget	\$ Variance	% Variance
<b>Road Infrastructure</b>				
Reseal Allocation	202,495	281,202	-78,707	-28.0%
<b>Sealed Road Construction</b>				
Main Street, Balgowan	102,829	119,260	-16,431	-13.8%
Schwartz Road, Balgowan	63,659	69,432	-5,773	-8.3%
Clinton Road, Clinton	398,520	979,312	-580,792	-59.3%
McFarlane Street, Yorketown	26,472	44,663	-18,191	-40.7%
Melville Street, Yorketown	149,849	137,334	12,515	9.1%
Yorke Terrace, Yorketown	22,492	37,571	-15,079	-40.1%
<b>Unsealed Road Construction</b>				
South Coast Road	190,820	181,985	8,835	4.9%
Daly Head Road	374,319	272,663	101,656	37.3%
Tiddy Widdy Beach Road	91,602	93,061	-1,459	-1.6%
Nalyappa Road	98,204	130,876	-32,672	-25.0%
Willings Road, Artherton	80,367	99,285	-18,918	-19.1%
Waylands Road	72,148	106,868	-34,720	-32.5%
Gap Road	65,512	70,338	-4,826	-6.9%
Didlyamulka Road	96,665	115,608	-18,943	-16.4%
Falie Drive	75,189	85,213	-10,024	-11.8%
Koch Road	97,008	114,618	-17,610	-15.4%
Sunnyvale Road	48,664	105,998	-57,334	-54.1%
Beacon/Jones Road	82,718	133,461	-50,743	-38.0%
Coringle Road	81,896	83,009	-1,113	-1.3%
Gunbarrel Road	85,056	151,278	-66,222	-43.8%
Heel Road	82,800	173,170	-90,370	-52.2%
Old Coast Road	166,051	185,705	-19,654	-10.6%
<b>Footpaths and Stormwater</b>				
Ardrossan Stormwater Project Stage 2	324,980	334,000	-9,020	-2.7%
Yorketown Stormwater Replacement	1,940	120,000	-118,060	-98.4%
Various	58,201	57,500	701	1.2%
<b>Community Wastewater Management Systems</b>				
Various Schemes	295,383	293,500	1,883	0.6%
<b>Water Schemes</b>				
Balgowan	11,742	12,000	-258	-2.2%
<b>Cemeteries Management</b>				
Various	17,599	37,000	-19,401	-52.4%



Projects	2013/14 Actual Expenditure	2013/14 Adopted Budget	\$ Variance	% Variance
<b>Caravan Parks</b>				
Marion Bay Caravan Park - Various	37,346	42,500	-5,154	-12.1%
Point Turton Caravan Park - Various	97,336	75,000	22,336	29.8%
Port Vincent Caravan Park - Various	40,797	40,000	797	2.0%
Other Caravan Parks - Various	48,329	152,100	-103,771	-68.2%
<b>Foreshore</b>				
Ardrossan Cliff Top Fencing Project	52,140	0	52,140	100.0%
Beach Access Stairs (Stimulus Grant)	29,208	0	29,208	100.0%
Black Point Boat Ramp Development	742,440	400,000	342,440	85.6%
Recreational Facilities	12,963	0	12,963	100.0%
Port Vincent Open Space Works	0	25,000	-25,000	-100.0%
Walk the Yorke	739,851	0	739,851	100.0%
<b>Public Conveniences</b>				
Edithburgh Jetty Toilets	23,947	0	23,947	100.0%
Port Julia Facilities	29,897	30,000	-103	-0.3%
Disabled Toilet – Point Turton	16,280	18,000	-1,720	-9.6%
<b>Halls</b>				
Corny Point Hall Re-roofing	26,291	35,000	-8,709	-24.9%
Curramulka Hall Electricity Feed Upgrade	7,000	0	7,000	100.0%
Maitland Band Hall Re-roofing	0	5,000	-5,000	-100.0%
Maitland Hall Electricity Feed Renewal	0	10,000	-10,000	-100.0%
Maitland Market Shed Re-roofing	17,755	16,000	1,755	11.0%
Maitland Town Hall Concrete Cancer Removal	6,340	20,000	-13,660	-68.3%
Minlaton Town Hall Fire Safety Upgrade	20,698	24,000	-3,302	-13.8%
Port Rickaby Hall Asbestos Removal	0	20,000	-20,000	-100.0%
Port Victoria Boundary Fence Replacement	17,168	10,000	7,168	71.7%
Stansbury Museum Salt Damp	7,636	14,000	-6,364	-45.5%
Yorke town Telecentre Salt Damp	9,355	9,000	355	3.9%
<b>Machinery</b>				
Equipment – Minor Plant	32,859	30,000	2,859	9.5%
Plant and Machinery Purchases	1,061,503	1,101,000	-39,497	-3.6%
<b>Indirect</b>				
Yorke town Depot Facilities	76,813	70,000	6,813	9.7%
<b>Administration</b>				
Admin Vehicle Replacements	514,429	373,000	141,429	37.9%
Equipment – Computer	54,944	70,500	-15,556	-22.1%
Equipment - Office	4,814	10,000	-5,186	-51.9%
<b>TOTAL</b>	<b>7,193,319</b>	<b>7,226,010</b>	<b>-32,691</b>	<b>-0.5%</b>

Table 12: Actual Business Plan Performance vs. Budgeted

As at 30 June 2014 Table 11 indicates a minor underspend for the year. However, within the table it identifies a number of positive and negative variances for a range of reasons. Specifically these were:-

- Clinton Road, Clinton - The State Government withdrew \$653k of Local Roads Grant Funding, therefore the project was re-scoped to be delivered within available funding.
- Yorketown Stormwater Replacement – Project has been carried forward to 2014/15.
- Ardrossan Cliff Top Fencing Project - Additional State Government Grant Funding received.
- Beach Access Stairs (Stimulus Grant) - Additional State Government Grant Funding received.
- Recreational Facilities - Funding reallocated from other planned works.
- Port Vincent Open Space Works - Works completed.
- Walk the Yorke - Additional Grant Funding received from Regional Development Australia.
- Edithburgh Jetty Toilets - Funding reallocated from other planned works.
- Curramulka Hall Electricity Feed Upgrade - Funding reallocated from other planned works.
- Maitland Band Hall Re-roofing and Maitland Hall Electricity Feed Renewal – Funding allocated to other priority projects.
- Port Rickaby Hall Asbestos Removal - Funding allocated to other priority projects.

Whilst every care is taken in developing Council's Annual Business Plan other priorities will always emerge throughout the course of the year. As an example, after the Annual Business Plan was adopted, the State Government withdrew a significant sum of Local Roads Grant Funding.

In addition, this Council continually seeks to attract additional grant funding in order to implement key projects for the benefit of the community without any additional burden on our rate payers. Therefore, when Council is successful in obtaining additional grant funding during the year, all planned projects must be re-prioritised due to the limited resources available to carry out the works.



*Crops near Minlaton*

The Yorke Peninsula Council's Strategic Management Plan (the Plan) provides the foundation for Council to plan for the future. Developed in consultation with our communities and key stakeholders, the Plan outlines our priorities and sets out what we need to do to achieve our goals. It is a dynamic working document that is continuously reviewed and updated as the needs of the community and Council evolve. The Plan was last reviewed and updated in October 2013.

## Key Themes

The following *Key Themes* are critical in achieving Council's goals:

- Sustainable Communities
- Corporate Governance & Leadership
- Community Engagement

Table 13 outlines Council's performance in delivering against these themes.



Edithburgh Boat Ramp

	Strategies	Performance Measures	Status
Sustainable Communities	<b>Goal 1 – Sustainable Infrastructure</b>		
	1.1 Provide infrastructure assets that are sustainable and safe	Public Consultation undertaken on the Draft Transport Plan and the Plan finalised and implemented by <b>June 2014</b> .	—
		Remaining Asset Management Plans, including transfer station, boat launching facility, land, water infrastructure and plant/machinery/equipment plans finalised and implemented by <b>June 2014</b> .	—
		Rationalisation program developed and implemented for identified roads by <b>2015</b> .	😊
		Ongoing - Number of initiatives collaboratively established, planned and managed with the State Government to improve the quality of arterial roads.	😊
	1.2 Effective expansion of water and power supplies	Ongoing - Number of initiatives to improve water and power infrastructure delivery.	😊
	<b>Goal 2 – Progressive and Sustainable Development</b>		
	2.1 Streamlined Development Assessment Process	Efficient, streamlined and customer-focussed development application processes developed and implemented by <b>February 2014</b> .	✓
		Zone boundary reviews undertaken and incorporated into revised Development Plan Amendment - Maitland, Minlaton, Warooka & Yorketown by <b>March 2014</b> .	✓
	<b>Goal 3 – Our Economy</b>		
	3.1 Sustainable economic growth	Ongoing - Number of joint initiatives that support tourism and business growth.	😊
		Ongoing - Number of joint initiatives that support the development of indigenous tourism.	😊
		Initiatives that will assist the development of sustainable agricultural industry are identified in a Service Agreement between Council and Regional Development Australia Yorke and Mid North by <b>March 2014</b> .	😊
		Ongoing - Increase in the number of joint initiatives for economic development.	😊
	3.2 Increase access to employment opportunities for our communities	Ongoing - Work with Regional Development Australia Yorke and Mid North, major industries and businesses to undertake a study to identify skills required to support business needs.	😊
		Ongoing - Number of joint initiatives developed that will enhance skills, development in tourism, agriculture and business.	😊
	<b>Goal 4 – Economical Growth through Sustainable Industrial Development</b>		
	4.1 Manage the impact of major industry and business growth on Council assets and Infrastructure	Ongoing - Number of strategies collaboratively developed to facilitate improvement to roads, drainage and other infrastructure required to support major industry through consultative processes.	😊
		Ongoing - additional financial resources required to manage the increased costs associated with the establishment of mining and other major industry identified based on market pressures and development time frames.	😊
	4.2 Encourage and advocate for infrastructure to support major industry growth on the Yorke Peninsula	Ongoing - Number of initiatives collaboratively established, planned and managed that focus on lobbying State and Federal Governments for transport infrastructure.	😊
		Ongoing - Number of transport corridors collaboratively identified, planned, established and managed that will facilitate freight movements and provide ready access to Ports.	😊
	4.3 Realise the benefits for our Community created through major industry and business growth	Ongoing - Number of new industries established on the Yorke Peninsula.	😊



	Strategies	Performance Measures	Status
	4.3 Realise the benefits for our Community created through major industry and business growth	Ongoing - Number of training and skill initiatives developed in partnership with Regional Development Australia Yorke and Mid North.	😊
		Ongoing - Number of local people employed by major industries and new business.	😊
		Ongoing - Number of programs provided to support community groups, programs and social infrastructure. Social infrastructure, supporting all age groups within the community, delivered.	😊
Corporate Governance & Leadership	<b>Goal 1 – Progressive Communities through Strategic Planning</b>		
	1.1 Strong, proactive leadership	Current and relevant strategic plans and policies in place.	😊
	1.2 Knowledgeable and skilled decision makers	Fully developed Training Needs Analysis and integrated Training Plan in place through up to date induction documentation and performance reviews.	✓
	<b>Goal 2 – Organisational Efficiency and Resource Management</b>		
	2.1 Financially sustainable organisation	Ongoing - Alternative income streams identified and incorporate into Council's Long Term Financial Plan.	😊
	2.2 Efficient, effective and professional organisation	Long term financial plan reviewed by <b>April 2014</b> .	😊 <sup>1</sup>
		Ongoing - Number of joint initiatives with neighbouring councils and the YP Alliance identified to improve our effectiveness.	✓
	2.3 Meet all legislative and compliance responsibilities	Council presented with office accommodation solution options by <b>December 2013</b> .	✓
	2.4 Effective Risk Management	Process developed and implemented by <b>December 2013</b> to continually monitor and evaluate new legislation, compliance requirements and the impact on the Council.	✓
		Review of the 2012-2015 Strategic Risk Management Plan by <b>December 2013</b> .	—
Community Engagement	<b>Goal 1 – Vitality and Connection</b>		
	1.1 Develop and facilitate ongoing partnerships and relationships with Progress Associations, Tidy Towns and other key community groups	Communication strategy developed, including a process for regular, credible reporting to the community and implemented by <b>December 2013</b> .	—
		Successful annual youth event.	✓
	1.2 Offer a range of accessible community facilities, programs, events and activities	Current policies, procedures and processes in place that meet the needs of the community.	😊
	1.3 Encourage and support our community in artistic, cultural and creative pursuit	Strategy to advance arts and culture in our district by <b>July 2014</b> .	—
	<b>Goal 2 – Sense of Ownership</b>		
	2.1 Our communities are well informed	Feedback from the annual Community Satisfaction Survey.	●

Table 13: Strategic Plan Performance

#### Legend

✓ Completed    ● On Hold / Deferred    😊 On Track    — Behind Schedule

1 Initial review completed. Further review scheduled for February 2015.

The following table demonstrates Yorke Peninsula Council's compliance with the Local Government Act 1999 (SA) and the Local Government Regulations.

<b>Local Government Act</b>			
<b>Requirement</b>	<b>Title</b>	<b>Page</b>	<b>Met</b>
S128 (9) (a & b)	Information on the remuneration payable to its auditor for work performed during the relevant financial year, distinguishing between- <ul style="list-style-type: none"> <li>• Remunerations payable for the annual audit of the council's financial statements; and</li> <li>• Other remuneration;</li> </ul> <p>If a person ceased to be the auditor of the council during the relevant financial year, other than by virtue of the expiration of his or her term of appointment and not being reappointed to the office – the reason or reasons why the appointment of the council's auditor came to an end.</p>	80  N/A	✓  N/A
S131	Annual Report to be prepared and adopted by 30 November in each year relating to the operations of the council for the financial year ending in the preceding 30 June. The Council must provide a copy of its Annual Report to: <ul style="list-style-type: none"> <li>• Each member of Council;</li> <li>• Presiding Member of both Houses of Parliament.</li> </ul> <p>Council must make copies available for inspection on Council's website and principal office. Members of the public may purchase a hard copy from the Council's principal office (Maitland).</p>	N/A	✓
<b>Schedule 2</b>			
S12	Subsidiaries: A report including audited financial statements must be incorporated into the Yorke Peninsula Council's Annual Report.	N/A	N/A
S28	Regional Subsidiaries: A report including audited financial statements must be incorporated into the Yorke Peninsula Council's Annual Report.	110	✓
<b>Schedule 4</b>			
1(a)	Audited financial statements of the Council for the relevant year.	64	✓
1(b)	A list of registers that are required to be kept under the Local Government Act 1999 and the Local Government (Elections) Act 1999.	22	✓
1(c)	A list of codes of conduct or practice required under the Local Government Act 1999 and the Local Government (Elections) Act 1999.	22	✓
1(f)	Information on the allowances paid to members of the council or council committees.	19	✓
1(g)	Information on the number of senior executive officers and information on the kinds of allowances, bonuses and benefits that are made available to those officers as part of a salary package.	27	✓
1(ga)	A report on the use of sections 90(2) and 91(7) by the council and its council committees containing the information required by the regulations.	21	✓
1(gb)	A report on the applications made to the council under the Freedom of Information Act 1991 during the relevant financial year containing the information required by the regulations.	23	✓
1(h)	A statement of- <ol style="list-style-type: none"> <li>1. The council's representation quota; and</li> <li>2. The average representation quota for council of a similar size and type; and</li> <li>3. When the council next intends to conduct a review under Chapter 3 Part 1 Division 2; and</li> <li>4. The procedures that are available under Chapter 3 for electors to make submissions on representation under this Act.</li> </ol>	25	✓

<b>Local Government Act</b>			
<b>Requirement</b>	<b>Title</b>	<b>Page</b>	<b>Met</b>
2(a)	The council's performance in implementing its strategic management plans during the relevant financial year, and the council's projections and targets under its plan for the next financial year.	58	✓
2(ab)	The council's performance against its annual business plan for the relevant financial year.	55	✓
2(b)	The extent to which activities for the council have been subjected to competitive tender or other measures to ensure services are delivered cost-effectively, and the extent (if any) to which the council has pursued policies for purchasing local goods and services.	23	✓
2(c)	The decision-making structure of the council.	15	✓
2(ca)	The training and development activities for members of the council during the relevant financial year.	19	✓
2(d)	The implementation of equal opportunity programs, and other human resource management or development programs, during the relevant financial year.	28	✓
2(e)	The progress of the council in preparing or finalising any management plans for community land required under the Chapter 11.	24	✓
2(f)	Other matters prescribed by the regulations.	N/A	✓
<b>Local Government (General) Regulations</b>			
S10	(1) Pursuant to section 131(5)(b) of the Act, the South Australian Local Government Grants Commission is a prescribed body.  (2) For the purposes of section 131(5) of the Act, the relevant day by which an annual report must be submitted is 31 December in the financial year immediately following the end of the financial year to which the annual report relates.	N/A	✓
S35(1)	For the purpose of clause 1(ga) of Schedule 4 of the Act- (a) In the case of a report on the use of section 90(2) of the Act, the following information is required: 1. The total number of orders made under that subsection in the financial year; 2. The date and subject of each order within the ambit of subparagraph (i); 3. In relation to each paragraph ((a) to (n)) of section 90(3) of the Act- the number of times in the financial year that an order made under section 90(2) was made on the basis that the information or matter fell within the ambit of the paragraph; and (b) In the case of a report on the use of section 91(7) of the Act, the following information is required: 1. The total number of orders made under that subsection in the financial year; 2. The number of orders made under that subsection that expired, ceased to apply or were revoked during the year; 3. The number of orders made under that subsection that remained operative at the end of the financial year (but not including orders made before 15 November 2010); 4. The date and subject of each order within the ambit of subparagraph (i) or (iii).	21	✓
S35(2)	Pursuant to clause 1(i) of Schedule 4 of the Act, the report required under section 270(8) is prescribed, being:- S270 "Procedures for review of decisions and requests for services": (8) A council must, on an annual basis, initiate and consider a report that relates to- (a) ) the number of applications for review made under this section; and (b) the kinds of matters to which the applications related; and (c) the outcomes of the applications under this sections; and (d) such other matters as may be prescribed by the regulations.	20	✓

*Table 14: Annual Reporting Legislative Requirements*

Kooyurrie



# *Financial Statements*



Edithburgh



# YORKE PENINSULA COUNCIL

## General Purpose Financial Reports for the year ended 30 June 2014

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# YORKE PENINSULA COUNCIL

## ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2014

### 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 2014 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.

  
.....  
Andrew Cameron  
CHIEF EXECUTIVE OFFICER

  
.....  
Ray Agnew  
MAYOR

Date: 26.11.2014

# YORKE PENINSULA COUNCIL

## STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2014

	Notes	2014 \$'000	2013 \$'000
<b>INCOME</b>			
Rates	2	17,940	16,430
Statutory charges	2	407	379
User charges	2	2,787	2,861
Grants, subsidies and contributions	2	2,705	3,397
Investment income	2	166	251
Reimbursements	2	660	570
Other income	2	296	212
<b>Total Income</b>		<b>24,961</b>	<b>24,100</b>
<b>EXPENSES</b>			
Employee costs	3	7,422	7,140
Materials, contracts & other expenses	3	12,279	11,152
Depreciation, amortisation & impairment	3	8,438	8,827
Finance costs	3	240	303
<b>Total Expenses</b>		<b>28,379</b>	<b>27,422</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>(3,418)</b>	<b>(3,322)</b>
Asset disposal & fair value adjustments	4	23	29
Amounts received specifically for new or upgraded assets	2	946	594
Physical resources received free of charge	2	39	13
<b>NET SURPLUS / (DEFICIT)</b>		<b>(2,410)</b>	<b>(2,686)</b>
transferred to Equity Statement			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	49,401	24,459
Transfer to accumulated surplus on sale of revalued infrastructure, property, plant & equipment		-	(14,431)
<b>Total Other Comprehensive Income</b>		<b>49,401</b>	<b>10,028</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>46,991</b>	<b>7,342</b>

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

# YORKE PENINSULA COUNCIL

## STATEMENT OF FINANCIAL POSITION as at 30 June 2014

	Notes	2014 \$'000	2013 \$'000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5	2,607	2,961
Trade & other receivables	5	1,141	1,154
Inventories	5	723	887
<b>Total Current Assets</b>		<b>4,471</b>	<b>5,002</b>
<b>Non-current Assets</b>			
Financial assets	6	438	467
Infrastructure, property, plant & equipment	7	323,864	276,041
<b>Total Non-current Assets</b>		<b>324,302</b>	<b>276,508</b>
<b>Total Assets</b>		<b>328,773</b>	<b>281,510</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	8	1,996	1,914
Borrowings	8	682	748
Provisions	8	1,434	857
<b>Total Current Liabilities</b>		<b>4,112</b>	<b>3,519</b>
<b>Non-current Liabilities</b>			
Borrowings	8	1,590	2,237
Provisions	8	635	309
<b>Total Non-current Liabilities</b>		<b>2,225</b>	<b>2,546</b>
<b>Total Liabilities</b>		<b>6,337</b>	<b>6,065</b>
<b>NET ASSETS</b>		<b>322,436</b>	<b>275,445</b>
<b>EQUITY</b>			
Accumulated Surplus		(3,388)	(1,055)
Asset Revaluation Reserves	9	325,107	275,706
Other Reserves	9	717	794
<b>TOTAL EQUITY</b>		<b>322,436</b>	<b>275,445</b>

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



## YORKE PENINSULA COUNCIL

STATEMENT OF CHANGES IN EQUITY  
for the year ended 30 June 2014

		Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	Total Council Equity	TOTAL EQUITY
2014	No tes	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period		(1,055)	275,706	794	275,445	275,445
Adjustment to give effect to changed accounting policies					-	-
Restated opening balance		(1,055)	275,706	794	275,445	275,445
<b>Net Surplus / (Deficit) for Year</b>		<b>(2,410)</b>			<b>(2,410)</b>	<b>(2,410)</b>
<b>Other Comprehensive Income</b>						
Gain on revaluation of infrastructure, property, plant & equipment			49,401		49,401	49,401
Transfers between reserves		77		(77)	-	-
<b>Balance at end of period</b>		<b>(3,388)</b>	<b>325,107</b>	<b>717</b>	<b>322,436</b>	<b>322,436</b>
<b>2013</b>						
Balance at end of previous reporting period		(13,285)	265,678	1,320	253,713	253,713
Adjustment to give effect to changed accounting policies		(41)	-	-	(41)	(41)
Restated opening balance		(13,326)	265,678	1,320	253,672	253,672
<b>Net Surplus / (Deficit) for Year</b>		<b>(2,686)</b>			<b>(2,686)</b>	<b>(2,686)</b>
<b>Other Comprehensive Income</b>						
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	24,459	-	24,459	24,459
Transfer to accumulated surplus on sale of infrastructure, property, plant & equipment		14,431	(14,431)	-	-	-
Transfers between reserves		526	-	(526)	-	-
<b>Balance at end of period</b>		<b>(1,055)</b>	<b>275,706</b>	<b>794</b>	<b>275,445</b>	<b>275,445</b>

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

# YORKE PENINSULA COUNCIL

## STATEMENT OF CASH FLOWS

for the year ended 30 June 2014

		2014 \$'000	2013 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	Notes		
<u>Receipts</u>			
Rates - general & other		17,897	16,357
Fees & other charges		439	410
User charges		3,279	2,923
Investment receipts		155	292
Grants utilised for operating purposes		2,908	3,651
Reimbursements		726	627
Other revenues		390	212
<u>Payments</u>			
Employee costs		(7,006)	(7,103)
Materials, contracts & other expenses		(12,182)	(12,473)
Finance payments		(414)	(24)
<b>Net Cash provided by (or used in) Operating Activities</b>	11	<b>6,192</b>	<b>4,872</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Receipts</u>			
Amounts specifically for new or upgraded assets		946	594
Sale of replaced assets		439	162
Net disposal of investment securities		-	5
Repayments of loans by community groups		53	56
Repayments of loans by developers		6	8
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(4,709)	(3,725)
Expenditure on new/upgraded assets		(2,528)	(2,265)
Loans made to community groups		(40)	
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(5,833)</b>	<b>(5,165)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<u>Payments</u>			
Repayments of borrowings		(713)	(963)
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>(713)</b>	<b>(963)</b>
<b>Net Increase (Decrease) in cash held</b>		<b>(354)</b>	<b>(1,256)</b>
Cash & cash equivalents at beginning of period	11	2,961	4,217
<b>Cash &amp; cash equivalents at end of period</b>	11	<b>2,607</b>	<b>2,961</b>

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

# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

#### 1 Basis of Preparation

##### 1.1 Compliance with Australian Accounting Standards

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

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

##### 1.2 Historical Cost Convention

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

##### 1.3 Critical Accounting Estimates

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

##### 1.4 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000). This is the first time council has used this method.

#### 2 The Local Government Reporting Entity

Yorke Peninsula Council is incorporated under the SA Local Government Act 1999 and has its principal place of business at 8 Elizabeth Street, Maitland. 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. Please note as from September 11, 2013, Council changed its name from the District Council of Yorke Peninsula to Yorke Peninsula Council.

#### 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.

## Yorke Peninsula Council

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

#### Note 1 - Significant Accounting Policies (cont)

In the month of June in recent years the Federal Government has paid amounts of untied financial assistance grants, which are recognised on receipt, in advance of the year of allocation. In June 2011, one quarter of the 2011/12 allocation amounting to \$553,244 was paid in advance; in June 2012, two quarters of the 2012/13 allocation: \$1,177,804; and in June 2013, again two quarters of the 2013/14 allocation: \$1,210,438.

In June 2014 these amounts in advance were adjusted by the Federal Government to reflect actual year of allocation. The total amount adjusted at 30 June 2014 was \$1,210,438.

The actual amounts of untied grants received during the reporting periods (including the advance allocations) are disclosed in Note 2.

#### 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. 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.

#### 6 Infrastructure, Property, Plant & Equipment

##### 6.1 Initial Recognition

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

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

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

Council no longer recognises Footpaths that have previously been classed as dolomite or tracks as these are not maintained and any expenses incurred are treated as operating costs.



## Yorke Peninsula Council

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

#### Note 1 - Significant Accounting Policies (cont)

##### 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 as follows. No capitalisation threshold is applied to the acquisition of land or interests in land.

Office Furniture and Equipment	\$1,000
Other Plant and Equipment	\$1,000
Buildings – new constructions/extensions	\$5,000
Park and Playground Furniture & Equipment	\$2,000
Road Construction & Reconstruction	\$10,000
Paving & Footpaths, Kerb & Gutter	\$2,000
Drains & Culverts	\$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. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Further detail of existing valuations, methods and valuers are provided at Note 7.

##### 6.4 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. Residual values for Roads were introduced during the revaluation performed in 2013 by Gayler Engineering. This change resulted in a decrease in annual depreciation of approximately \$500,000 in 2013. As a result of the revaluation of land and buildings in 2014 required under AASB13, annual depreciation has increased by approximately \$100,000 compared to 2013.

Major depreciation periods for each class of asset are shown 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		Residual
Office Equipment	5 to 10 years	0%
Office Furniture	5 to 20 years	0%
Vehicles and Road-making Equip	3 to 8 years	20-40%
Other Plant & Equipment	5 to 15 years	15-40%
Building & Other Structures		
Buildings – masonry	50 to 100 years	15%-40%
Buildings – other construction	20 to 40 years	15%-40%
Park Structures – masonry	50 to 100 years	15%-40%
Park Structures – other construction	20 to 40 years	10%
Playground equipment	5 to 15 years	0%
Benches, seats, etc	10 to 20 years	0%

## Yorke Peninsula Council

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

#### Note 1 - Significant Accounting Policies (cont)

Infrastructure		
Roadworks – Earthworks	indefinite	
Sealed Roads – Surface	15 to 30 years	58%
Sealed Roads – Pavement	20 to 80 years	40%-49%
Unsealed Roads	10 to 20 years	23%-56%
Paving & Footpaths	10 to 70 years	0%
Drains, Kerb & Gutter	70 to 100 years	0%
Culverts	50 to 75 years	0%
Flood Control Structures	80 to 100 years	0%
Reticulation Pipes – PVC	50 to 60 years	0%
Reticulation Pipes – other	25 to 65 years	0%
Pumps & Telemetry	15 to 25 years	0%
Other Assets		
Reserve Furniture	5 to 15 years	0%
Artworks	indefinite	

#### 6.5 Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment. 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 outflows or value in use).

For 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, the value in use is the depreciated replacement cost. In assessing impairment for these assets, a rebuttable assumption is made that the current replacement cost exceeds the original cost of acquisition.

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 Comparative Information

Comparative information has been reclassified to be consistent with the current year disclosure of equivalent information in accordance with AIFRS.

Annual Leave has this year been disclosed under Provisions for the first time due to the new requirements under AASB 119. In previous years, Annual Leave has been disclosed under Trade & Other Payables. Comparative information has been amended for comparability purposes and this has resulted in no change in the comparative financial position or performance of the Council.

## Yorke Peninsula Council

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

#### Note 1 - Significant Accounting Policies (cont)

#### 8 Payables

##### 8.1 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.

##### 8.2 Payments Received in Advance & Deposits

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

#### 9 Borrowings

Loans are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables".

#### 10 Employee Benefits

##### 10.1 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.

Weighted average discount rate	2.5% (2013, 2.75%)
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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.

##### 10.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Local Government Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

#### 11 Construction Contracts

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. As there is no profit component, such works are treated as 100% completed. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".



## Yorke Peninsula Council

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

#### Note 1 - Significant Accounting Policies (cont)

##### 12 Leases

Lease arrangements have been accounted for in accordance with AASB 117.

In respect of finance leases, where Council substantially carries all of the risks incident to ownership, the leased items are initially recognised as assets and liabilities equal in amount to the present value of the minimum lease payments. The assets are disclosed within the appropriate asset class, and are amortised to expense over the period during which the Council is expected to benefit from the use of the leased assets. Lease payments are allocated between interest expense and reduction of the lease liability, according to the interest rate implicit in the lease.

In respect of operating leases, where the lessor substantially retains all of the risks and benefits incident to ownership of the leased items, lease payments are charged to expense over the lease term.

##### 13 GST Implications

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

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

##### 14 Pending Accounting Standards

Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2014 reporting period and have not been used in preparing these reports.

AASB 7	Financial Instruments – Disclosures
AASB 9	Financial Instruments
AASB 10	Consolidated Financial Statements
AASB 11	Joint Arrangements
AASB 12	Disclosure of Interests in Other Entities
AASB 127	Separate Financial Statements
AASB 128	Investments in Associates and Joint Ventures
AASB 132	Financial Instruments: Presentation

Standards containing consequential amendments to other Standards and Interpretations arising from the above - AASB 2010-7, AASB 2011-7, AASB 2012-2, AASB 2012-3, AASB 2012-5, AASB 2012-6, AASB 2012-10, AASB 2013-3, AASB 2013-8 and AASB 2013-9.

(Standards not affecting local government have been excluded from the above list.)

*Council is of the view that none of the above new standards or interpretations will affect any of the amounts recognised in the financial statements, but that they may impact certain information otherwise disclosed.*

The Australian Accounting Standards Board is currently reviewing AASB 1004 *Contributions*. It is anticipated that the changes resulting from this review may have a material effect on the timing of the recognition of grants and contributions, but the financial consequences cannot be estimated until a revised accounting standard is issued.

# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 2 - INCOME

	Notes	2014 \$'000	2013 \$'000
<b>RATES REVENUES</b>			
<u>General Rates</u>		<b>13,616</b>	12,432
Less: Mandatory rebates		(104)	(92)
Less: Discretionary rebates, remissions & write offs		(26)	(5)
		<b>13,486</b>	12,335
<u>Other Rates</u> (including service charges)			
Natural Resource Management levy		724	704
Waste collection		2,240	2,030
Water supply		184	171
Community wastewater management systems		1,238	1,118
		<b>4,386</b>	4,023
<u>Other Charges</u>			
Penalties for late payment		48	46
Legal & other costs recovered		20	26
		<b>68</b>	72
		<b>17,940</b>	16,430
<b>STATUTORY CHARGES</b>			
Development Act fees		223	196
Town planning fees		-	8
Health & Septic Tank Inspection fees		51	37
Animal registration fees & fines		69	71
Parking fines / expiation fees		8	9
Other Registration Fees		18	14
Sundry		38	44
		<b>407</b>	379
<b>USER CHARGES</b>			
Cemetery fees		25	26
Commercial activity revenue (Other Commercial)		44	52
Commercial activity revenue (Caravan Parks)		2,339	2,378
Hall & equipment hire		36	45
Boat Ramp Fees		127	136
Refuse Disposal		49	45
Water		99	99
Sundry		68	80
		<b>2,787</b>	2,861
<b>INVESTMENT INCOME</b>			
Interest on investments			
Local Government Finance Authority		115	197
Banks & other		51	54
		<b>166</b>	251



# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### NOTE 2 - INCOME (continued)

	Notes	2014 \$'000	2013 \$'000
<b>REIMBURSEMENTS</b>			
- for roadworks		9	27
- for private works		1	1
- by joint undertakings		-	3
- other		650	539
		<u>660</u>	<u>570</u>
<b>OTHER INCOME</b>			
Sundry		296	212
		<u>296</u>	<u>212</u>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>			
Amounts received specifically for new or upgraded assets		946	594
Other grants, subsidies and contributions		2,705	2,186
Individually significant item - additional grants commission payment		-	1,211
		<u>3,651</u>	<u>3,991</u>
<i>The functions to which these grants relate are shown in Note 2.</i>			
<b>Sources of grants</b>			
Commonwealth government		410	633
State government		3,127	3,222
Other		114	136
		<u>3,651</u>	<u>3,991</u>
<b>Individually Significant Item</b>			
Financial Assistance Grants		-	1,210

# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### NOTE 2 - INCOME (continued)

	Notes	2014 \$'000	2013 \$'000
<b>Conditions over grants &amp; contributions</b>			
<i>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:</i>			
<i>Unexpended at the close of the previous reporting period</i>		-	43
<i>Less: expended during the current period from revenues recognised in previous reporting periods</i>			
<i>Heritage &amp; Cultural Services</i>		-	(43)
<i>Subtotal</i>			(43)
<i>Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>			
<i>Heritage &amp; Cultural Services</i>		166	-
<i>Subtotal</i>		166	
<i>Unexpended at the close of this reporting period</i>		166	
<i>Net increase (decrease) in assets subject to conditions in the current reporting period</i>		166	(43)
<b>PHYSICAL RESOURCES RECEIVED FREE OF CHARGE</b>			
Other Assets		39	-
Stormwater Drainage		-	13
<b>TOTAL PHYSICAL RESOURCES RECEIVED</b>		<b>39</b>	<b>13</b>

# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 3 - EXPENSES

	Notes	2014 \$'000	2013 \$'000
<b>EMPLOYEE COSTS</b>			
Salaries and Wages		6,726	6,366
Employee leave expense		618	565
Superannuation - defined contribution plan contributions	18	221	230
Superannuation - defined benefit plan contributions	18	436	373
Workers' Compensation Insurance		293	326
Other		118	111
Less: Capitalised and distributed costs		(990)	(831)
<b>Total Operating Employee Costs</b>		<b>7,422</b>	<b>7,140</b>
 <b>Total Number of Employees</b>		 <b>111</b>	 <b>110</b>
<i>(Full time equivalent at end of reporting period)</i>			
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		17	17
- Other services		14	6
Elected members' expenses		330	316
Election expenses		11	-
Operating Lease Rentals - non-cancellable leases	17		
- minimum lease payments		130	94
<b>Subtotal - Prescribed Expenses</b>		<b>502</b>	<b>433</b>
<u>Other Materials, Contracts &amp; Expenses</u>			
Contractors		3,034	2,564
Energy		670	723
Water		435	632
Insurance		584	528
Legal Expenses		51	106
Levies paid to government - NRM levy		724	704
- Other Levies		49	50
Parts, accessories & consumables		1,814	1,648
Professional services		512	375
Professional services - waste management		2,270	1,942
Sundry		1,634	1,447
<b>Subtotal - Other Materials, Contracts &amp; Expenses</b>		<b>11,777</b>	<b>10,719</b>
		<b>12,279</b>	<b>11,152</b>

# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 3 - EXPENSES (cont)

	Notes	2014 \$'000	2013 \$'000
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>			
<b>Depreciation</b>			
Buildings & Other Structures		2,050	1,948
Transport Infrastructure		4,328	4,869
Stormwater Drainage		112	106
Plant & Equipment		970	1,016
Furniture & Fittings		105	101
CWMS Infrastructure		378	330
Water Scheme Infrastructure		67	45
Other Assets		428	412
		<u>8,438</u>	<u>8,827</u>
<b>FINANCE COSTS</b>			
Interest on overdraft and short-term drawdown		57	60
Interest on Loans		183	243
		<u>240</u>	<u>303</u>

# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	Notes	2014 \$'000	2013 \$'000
<b>INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		439	163
Less: Carrying amount of assets sold		416	134
<b>Gain (Loss) on disposal</b>		<b>23</b>	<b>29</b>
 <b>NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS</b>			
		<b>23</b>	<b>29</b>



# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 5 - CURRENT ASSETS

	Notes	2014 \$'000	2013 \$'000
<b>CASH &amp; EQUIVALENT ASSETS</b>			
Cash on Hand and at Bank		26	150
Deposits at Call		2,581	2,811
		<u>2,607</u>	<u>2,961</u>
<b>TRADE &amp; OTHER RECEIVABLES</b>			
Rates - General & Other		371	328
Accrued Revenues		91	80
Debtors - general		235	373
GST Recoupment		169	72
Prepayments		210	244
Loans to community organisations		65	51
Loans to Developers		-	6
		<u>1,141</u>	<u>1,154</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.

#### INVENTORIES

Stores & Materials		723	887
		<u>723</u>	<u>887</u>

### Note 6 - NON-CURRENT ASSETS

	Notes	2014 \$'000	2013 \$'000
<b>FINANCIAL ASSETS</b>			
<b>Receivables</b>			
Loans to community organisations		438	467
<b>TOTAL FINANCIAL ASSETS</b>		<u>438</u>	<u>467</u>

# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	Fair Value Level	2013 \$'000				2014 \$'000			
		AT FAIR VALUE	AT COST	ACCUM DEPN	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEPN	CARRYING AMOUNT
Land	2	69,165	-	-	69,165	73,572	-	-	73,572
Buildings & Other Structures	2	5,230	-	(2,986)	2,244	5,384	42	(331)	5,095
Buildings & Other Structures	3	68,283	1,582	(36,343)	33,522	86,680	280	(44,336)	42,624
Transport Infrastructure		241,553	-	(99,788)	141,765	285,534	2,776	(118,006)	170,304
Stormwater Drainage		6,108	1,187	(2,967)	4,328	6,108	1,551	(3,079)	4,580
Plant & Equipment		-	11,107	(5,062)	6,045	-	10,751	(4,516)	6,235
Furniture & Fittings		-	1,663	(1,026)	637	-	1,839	(1,131)	708
CWMS Infrastructure		17,793	298	(6,793)	11,298	17,793	593	(7,171)	11,215
Water Scheme Infrastructure		1,795	17	(540)	1,272	3,393	-	(954)	2,439
Other assets		-	9,074	(3,309)	5,765	-	10,829	(3,737)	7,092
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		409,927	24,928	(158,814)	276,041	478,464	28,661	(183,261)	323,864
Comparatives		398,160	30,035	(173,655)	254,540	409,927	24,928	(158,814)	276,041

This Note continues on the following pages.

# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	CARRYING AMOUNT MOVEMENTS DURING YEAR								2014
	2013 \$'000	\$'000						Net Revaluation	CARRYING AMOUNT
		Additions		Disposals	Depreciation	Impairment	Transfers		
CARRYING AMOUNT	New/Upgrade	Renewals							
Land	69,165	-	-	-	-	-	-	4,407	73,572
Buildings & Other Structures	2,244	42	-	-	(331)	-	-	3,140	5,095
Buildings & Other Structures	33,522	138	142	-	(1,719)	-	-	10,541	42,624
Transport Infrastructure	141,765	779	1,997	-	(4,328)	-	-	30,091	170,304
Stormwater Drainage	4,328	362	2	-	(112)	-	-	-	4,580
Plant & Equipment	6,045	191	1,385	(416)	(970)	-	-	-	6,235
Furniture & Fittings	637	57	119	-	(105)	-	-	-	708
CWMS Infrastructure	11,298	135	160	-	(378)	-	-	-	11,215
Water Scheme Infrastructure	1,272	12	-	-	(67)	-	-	1,222	2,439
Other assets	5,765	812	943	-	(428)	-	-	-	7,092
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT	276,041	2,528	4,748	(416)	(8,438)	-	-	49,401	323,864
Comparatives	254,540	2,278	3,725	(134)	(8,827)			24,459	276,041

This Note continues on the following pages.

# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 7 (cont) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

#### Valuation of Assets

##### General Valuation Principles

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

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

Much of the land under Council's care and control is Crown land or has been declared as community land under the provisions of the Local Government Act 1989. Other types of restrictions also exist.

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

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

*Transition to AASB 13:* 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.

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

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

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

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

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

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

#### Land & Land Improvements

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

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

Estimated future costs of reinstatement of land, capitalised in accordance with AASB 116.16(c), are reviewed annually (see Note 1) and depreciated over the estimated remaining life of the relevant asset.

## Yorke Peninsula Council

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

#### Note 7 – Property, Plant & Equipment (cont)

##### Buildings & Other Structures

Buildings and other structures were revalued as at 1 July 2013 by Maloney Field Services in accordance with AASB 13: *Fair Value Measurement*. AASB 13 requires the disclosure of fair value information according to the relevant level in the fair value hierarchy. The following tables provide the fair values of the entity's assets measured and recognised on a recurring basis after initial recognition, categorised within the fair value hierarchy.

2014 (\$,000)	Level 2	Level 3	Total
Land	\$73,572	\$0	\$73,572
Buildings and Structures	\$5,384	\$86,680	\$92,064
<b>Total LB&amp;S recognised at fair value</b>	<b>\$78,956</b>	<b>\$86,680</b>	<b>\$165,636</b>
2013 (\$,000)	Level 2	Level 3	Total
Land	\$37,098	\$32,067	\$69,165
Buildings and Structures	\$0	\$73,513	\$73,513
<b>Total LB&amp;S recognised at fair value</b>	<b>\$37,098</b>	<b>\$105,580</b>	<b>\$142,678</b>

There were 368 transfers between Levels 2 and 3 for assets measured at fair value on a recurring basis during the reporting period (2013: 0 transfers).

##### Infrastructure

Transportation Infrastructure assets were valued by Tonking Consulting as at 1 July 2013. Complete sealed road condition assessments were undertaken by the Australian Road Research Board, who in conjunction with Council staff, also undertook a partial condition assessment on approximately 670kms of unsealed road network. The road networks assessed were segmented spatially to reflect future management practice for ongoing capital works programmes. Unit rates were reviewed and applied to all new data for input into Councils Asset Management System.

Stormwater drainage infrastructure was valued by Gayler Professional Services as at 30 June 2011 at written down current replacement cost and pursuant to Council's election are disclosed at written down replacement cost. All acquisitions made after the respective dates of valuation are recorded at cost.

Community Wastewater Management Schemes infrastructure was valued by Gayler Professional Services as at 30 June 2011 at written down current replacement cost. All acquisitions made after the respective dates of valuation are recorded at cost.

Water Supply Schemes infrastructure was valued by Maloney Field Services as at 30 June 2014 at written down current replacement cost. All acquisitions made after the respective dates of valuation are recorded at cost.

##### Plant, Furniture & Equipment

These assets are recognised on the cost basis.

##### All other assets

Pursuant to Council's election, these assets are recognised on the cost basis.

These include Other Assets and Minor Plant.



# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 8 - LIABILITIES

		2014 \$'000		2013 \$'000	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		748		575	
Payments received in advance		167	-	57	-
Accrued expenses - employee entitlements		346	-	869	-
Accrued expenses - other		731	-	235	-
Deposits, Retentions & Bonds		4	-	32	-
Other		-	-	146	-
		<u>1,996</u>	<u>-</u>	<u>1,914</u>	<u>-</u>

### BORROWINGS

Loans		682	1,590	748	2,237
		<u>682</u>	<u>1,590</u>	<u>748</u>	<u>2,237</u>

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

### PROVISIONS

Employee entitlements (including oncosts)		1,405	496	804	158
Future reinstatement / restoration, etc		29	139	53	151
		<u>1,434</u>	<u>635</u>	<u>857</u>	<u>309</u>

### Movements in Provisions - 2014 year only (current & non-current)

	Carbon Tax	Insurance Losses	Future Reinstatement	Other Provision
Opening Balance	-	-	204	-
(Less) Payments	-	-	(36)	-
Closing Balance	<u>-</u>	<u>-</u>	<u>168</u>	<u>-</u>

# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 9 - RESERVES

ASSET REVALUATION RESERVE	1/7/2013	Net Increments (Decrements)	Transfers, Impairments	30/6/2014
Notes	\$'000	\$'000	\$'000	\$'000
Land	68,879	4,407	-	73,286
Buildings & Other Structures	35,314	13,681	-	48,995
Transport Infrastructure	158,663	30,091	-	188,754
Stormwater drainage	3,479	-	-	3,479
CWMS Infrastructure	9,219	-	-	9,219
Water Scheme Infrastructure	152	1,222	-	1,374
<b>TOTAL</b>	<b>275,706</b>	<b>49,401</b>	<b>-</b>	<b>325,107</b>
<i>Comparatives</i>	<i>265,678</i>	<i>24,459</i>	<i>(14,431)</i>	<i>275,706</i>

OTHER RESERVES	1/7/2013	Transfers to Reserve	Transfers from Reserve	30/6/2014
Balgowan Water Supply	1	-	(1)	0
Balgowan (Gills) Water Augmentation	49	-	(4)	45
Black Point Water Supply	36	21	-	57
Combined Effluent Reserve	125	-	(115)	10
Hardwicke Bay Effluent Augmentation	177	-	(6)	171
Hardwicke Bay Water Supply	32	23	-	55
Hardwicke Bay Water Augmentation	41	-	-	41
Point Souttar Effluent Augmentation	17	-	-	17
Port Victoria Effluent Augmentation	316	5	-	321
<b>TOTAL OTHER RESERVES</b>	<b>794</b>	<b>49</b>	<b>(126)</b>	<b>717</b>
<i>Comparatives</i>	<i>1,320</i>	<i>23</i>	<i>(549)</i>	<i>794</i>

### PURPOSES OF RESERVES

#### Asset Revaluation Reserve

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

#### Balgowan Water Supply

Investment of surplus funds from water service charges levied for Balgowan, as required by legislation.

#### Balgowan (Gills) Water Augmentation

Contribution from land division (as condition of approval) to assist future water supply infrastructure installation/upgrade

#### Black Point Water Supply

Surplus funds from service charges levied are appropriated to assist with the maintenance and capital replacement of the scheme in the future.

#### Combined Effluent Reserve

Surplus funds from service charges levied are appropriated to assist with the maintenance and capital replacement of the various schemes in the future as per motion of Council at 12th June 2007 meeting.

#### Hardwicke Bay Effluent Augmentation

Contribution from land division (as condition of approval) to assist future effluent infrastructure installation/upgrade.

#### Hardwicke Bay Water

Surplus funds from service charges levied are appropriated to assist with the maintenance and capital replacement of the scheme in the future.

#### Hardwicke Bay Water Augmentation

Contribution from land division (as condition of approval) to assist future water infrastructure installation/upgrade.

#### Port Souttar Effluent Augmentation

Contribution (as condition of approval) to assist future effluent infrastructure installation/upgrade.

#### Port Victoria Water Augmentation

Contribution from land division (as condition of approval) to assist future water supply infrastructure installation/upgrade.

# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 10 - ASSETS SUBJECT TO RESTRICTIONS

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

	Notes	2014 \$'000	2013 \$'000
<b>CASH &amp; FINANCIAL ASSETS</b>			
Developer Contributions		-	18
		<u>0</u>	<u>18</u>
<b>INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>			
refer below		15,316	14,337
		<u>15,316</u>	<u>14,337</u>
<b>TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS</b>		<u>15,316</u>	<u>14,355</u>

Due to the nature of Local Government there are restrictions over many of the assets controlled by Council. These

The following major assets have been identified as restricted:-

#### Country Fire Service Stations

Ardrossan	56	136
Balgowan	150	150
Port Clinton	77	75
Curramulka	29	30
Maitland	60	60
Minlaton	54	55
Port Victoria	109	100
Stansbury	-	145
Yorketown	-	50

#### Caravan Parks

Ardrossan	755	584
Coobowie	3,200	3,048
Edithburgh	1,954	1,938
Minlaton	313	305
Pine Point	473	413
Port Clinton	436	435
Port Rickaby	1,462	1,367
Port Victoria	592	564
Stansbury/Oyster Point	3,585	3,237
Yorketown	843	878

#### Fauna & Wildlife Parks

Minlaton	123	126
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#### Parklands

Ardrossan Scout Hall	276	95
Minlaton Basketball Stadium and Courts	286	334
Edithburgh Oval	30	23
Yorketown Lions Clubrooms	355	153
Warooka Museum	98	36
	<u>15,316</u>	<u>14,337</u>

# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 11 - RECONCILIATION TO CASH FLOW STATEMENT

#### (a) Reconciliation of Cash

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

	Notes	2014 \$'000	2013 \$'000
Total cash & equivalent assets	5	2,607	2,961
Balances per Cash Flow Statement		2,607	2,961

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

Net Surplus (Deficit)	(2,410)	(2,686)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	8,438	8,827
Net increase (decrease) in unpaid employee benefits	416	38
Non-cash asset acquisitions	(39)	(13)
Grants for capital acquisitions treated as Investing Activity	(946)	(594)
Net (Gain) Loss on Disposals	(23)	(29)
	5,436	5,543
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(13)	(167)
Net (increase) decrease in inventories	164	(59)
Net increase (decrease) in trade & other payables	605	(400)
Net increase (decrease) in other provisions	-	(45)
Net Cash provided by (or used in) operations	6,192	4,872

#### (c) Non-Cash Financing and Investing Activities

Acquisition of assets by means of:

- Physical resources received free of charge	3	39	13
<i>Amounts recognised in Income Statement</i>		39	13
		39	13

#### (d) Financing Arrangements

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

Bank Overdrafts	100	100
Corporate Credit Cards	30	30
LGFA Cash Advance Debenture facility	3,000	3,000

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

# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 12 - FUNCTIONS

INCOMES, EXPENSES AND ASSETS HAVE BEEN DIRECTLY ATTRIBUTED TO THE FOLLOWING FUNCTIONS & ACTIVITIES									
INCOME	EXPENSES			OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	2014	2013	2014	2013
2014	2014	2013	2013	2014	2013	\$'000	\$'000	\$'000	\$'000
2,376	2,416	3,269	(853)	434	(853)	-	-	27,514	23,815
671	676	1,518	(931)	(847)	(931)	515	539	5,195	4,460
370	345	1,817	(1,472)	(611)	(1,472)	14	102	14,662	12,613
1,432	1,348	1,166	182	136	182	-	100	12,235	12,173
1,365	836	1,359	(523)	(24)	(523)	1	112	8,334	10,941
94	103	1,556	(1,407)	(1,462)	(1,407)	558	-	56,559	48,363
305	287	296	(16)	9	(16)	-	-	-	-
48	28	176	(141)	(141)	(141)	-	-	3	3
790	1,181	7,923	(6,818)	(7,133)	(6,818)	854	1,119	184,900	151,148
2,303	2,082	2,311	(229)	(60)	(229)	10	-	1,470	1,351
277	268	321	(53)	6	(53)	-	-	3,265	1,982
14,930	14,530	5,584	8,946	6,275	8,946	753	1,425	14,636	14,661
<b>24,961</b>	<b>24,100</b>	<b>27,422</b>	<b>(3,322)</b>	<b>(3,418)</b>	<b>(3,322)</b>	<b>2,705</b>	<b>3,397</b>	<b>328,773</b>	<b>281,510</b>

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



# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 12 (cont) - COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

#### Business Undertakings

Caravan Parks, Electricity Supply, Gravel Pits/Quarries, Marinas/Boat Havens, Private Works, Property Portfolio, and Other.

#### Community Services

Public Order and Safety, Crime Prevention, Emergency Services, Other Fire Protection, Other Public Order and Safety, Health Services, Pest Control – Health, Immunisation, Nursing Homes, Preventive Health Services, Other Health Services, Community Support, Elderly Citizens Facilities, Home Assistance Scheme, Other Services for the Aged and Disabled, Child Care Centres, Children and Youth Services, Community Assistance, Community Transport, Family and Neighbourhood Support, Other Community Support, Community Amenities, Cemeteries, Public Conveniences, Car Parking – non-fee-paying, Telecommunications Networks, and Other Community Amenities.

#### Culture

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

#### Community Wastewater Management

Community Wastewater Management Schemes

#### Economic Development

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

#### Environment

Agricultural Services, Agricultural Water, Animal/Plant Boards, Landcare, Other Agricultural Services, Other Environment, Coastal Protection, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management Levy, and Other Environment.

#### Recreation

Jetties, Other Marine Facilities, Parks and Gardens, Sports Facilities – Indoor, 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), Stormwater and Drainage, and Other Transport.

#### Waste Management

Waste Management, Domestic Waste, Green Waste, Recycling, Transfer Stations, Waste Disposal Facility and Other Waste Management

#### Water Supply

Water Supply - domestic

#### Council Administration

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

# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 13 - FINANCIAL INSTRUMENTS

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

#### Accounting Policies - Recognised Financial Instruments

<b>Bank, Deposits at Call, Short Term Deposits</b>	<p><b>Accounting Policy:</b> Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p><b>Terms &amp; conditions:</b> Deposits are returning fixed interest rates between 2.5% and 3.05% (2013: 3.35% and 4.2%). Short term deposits have an average maturity of 0 days and an average interest rate of 2.5% (2013: 0 days, 3.15%).</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Receivables - Rates &amp; Associated Charges</b> (including legals & penalties for late payment) Note: These receivables do not meet the definition of "financial instruments" and have been excluded from the following disclosures.	<p><b>Accounting Policy:</b> Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p><b>Terms &amp; conditions:</b> Secured over the subject land, arrears attract interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.</p> <p><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Receivables - Fees &amp; other charges</b>	<p><b>Accounting Policy:</b> Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p><b>Terms &amp; conditions:</b> Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p> <p><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Receivables - other levels of government</b>	<p><b>Accounting Policy:</b> Carried at nominal value.</p> <p><b>Terms &amp; conditions:</b> Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities - Creditors and Accruals</b>	<p><b>Accounting Policy:</b> Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.</p> <p><b>Terms &amp; conditions:</b> Liabilities are normally settled on 30 day terms.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities - Interest Bearing Borrowings</b>	<p><b>Accounting Policy:</b> Carried at the principal amounts. Interest is charged as an expense as it accrues.</p> <p><b>Terms &amp; conditions:</b> secured over future revenues, borrowings are repayable by principal and interest; interest is charged at fixed rates between 4.4% and 8.25% (2013: 5.7% and 8.25%)</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities - Finance Leases</b>	<p><b>Accounting Policy:</b> accounted for in accordance with AASB 117.</p>

# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 13 (cont) - FINANCIAL INSTRUMENTS

#### Liquidity Analysis

2014	Due < 1 year	Due > 1 year, ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Financial Assets</b>					
Cash & Equivalents	2,607			2,607	2,607
Receivables	800	-	-	800	770
Other Financial Assets		290	282	572	438
<b>Total</b>	<b>3,407</b>	<b>290</b>	<b>282</b>	<b>3,979</b>	<b>3,815</b>
<b>Financial Liabilities</b>					
Payables	919	-	-	919	919
Current Borrowings	825	-	-	825	682
Non-Current Borrowings	-	1,136	936	2,072	1,590
<b>Total</b>	<b>1,744</b>	<b>1,136</b>	<b>936</b>	<b>3,816</b>	<b>3,191</b>

2013	Due < 1 year	Due > 1 year, ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Financial Assets</b>					
Cash & Equivalents	2,961			2,961	2,961
Receivables	859	-	-	859	826
Other Financial Assets	-	327	372	699	467
<b>Total</b>	<b>3,820</b>	<b>327</b>	<b>372</b>	<b>4,119</b>	<b>4,254</b>
<b>Financial Liabilities</b>					
Payables	810	-	-	810	810
Current Borrowings	938	-	-	938	748
Non-Current Borrowings	-	1,684	1,175	2,859	2,237
<b>Total</b>	<b>1,748</b>	<b>1,684</b>	<b>1,175</b>	<b>4,607</b>	<b>3,795</b>

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

	30 June 2014		30 June 2013	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$'000	%	\$'000
Fixed Interest Rates	6.63	2,272	6.78	2,985
		<u>2,272</u>		<u>2,985</u>

#### Net Fair Value

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

#### Risk Exposures

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

# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 14 - COMMITMENTS FOR EXPENDITURE

	<u>Notes</u>	2014 \$'000	2013 \$'000
<b>Capital Commitments</b>			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Buildings		108	158
		<u>108</u>	<u>158</u>
These expenditures are payable:			
Not later than one year		53	50
Later than one year and not later than 5 years		55	108
		<u>108</u>	<u>158</u>
<b>Other Expenditure Commitments</b>			
Other non-capital expenditure commitments in relation to investment properties:			
Audit Services		82	74
Waste Management Services		9,454	6,813
Employee Remuneration Contracts		2,162	1,661
		<u>11,698</u>	<u>8,548</u>
These expenditures are payable:			
Not later than one year		2,738	2,402
Later than one year and not later than 5 years		8,960	6,146
		<u>11,698</u>	<u>8,548</u>

# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 15 - FINANCIAL INDICATORS

	2014	2013	2012
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These Financial Indicators have been calculated in accordance with *Information Paper 9 - Local Government Financial Indicators* prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.

#### Operating Surplus Ratio

Operating Surplus	(20%)	(21%)	(23%)
Rates - general & other less NRM levy			

*This ratio expresses the operating surplus as a percentage of general and other rates, net of NRM levy.*

#### Adjusted Operating Surplus Ratio

	(20%)	(21%)	(27%)
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*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. The Adjusted Operating Surplus Ratio adjusts for the resulting distortion in the disclosed operating result for each year.*

#### Net Financial Liabilities Ratio

Net Financial Liabilities	9%	6%	7%
Total Operating Revenue less NRM levy			

*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 (excluding NRM levy).*

#### Asset Sustainability Ratio

Net Asset Renewals	49%	40%	27%
Infrastructure & Asset Management Plan required expenditure		*	*

*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.*

*Amounts shown above an asterisk (\*) indicate that depreciation expense has been used as a proxy, pending finalisation of the Infrastructure & Asset Management Plan.*



# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 16 - UNIFORM PRESENTATION OF FINANCES

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

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

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

	2014 \$'000	2013 \$'000
Income	24,961	24,100
less Expenses	<u>28,379</u>	<u>27,422</u>
Operating Surplus / (Deficit)	(3,418)	(3,322)
less Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	4,709	3,725
Depreciation, Amortisation and Impairment	(8,438)	(8,827)
Proceeds from Sale of Replaced Assets	<u>(439)</u>	<u>(162)</u>
	(4,168)	(5,264)
less Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (Including investment property & real estate developments)	2,528	2,265
Amounts received specifically for New and Upgraded Assets	(946)	(594)
	<u>1,582</u>	<u>1,671</u>
Net Lending / (Borrowing) for Financial Year	<u>(832)</u>	<u>271</u>

# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 17 - OPERATING LEASES

#### *Leases providing revenue to the Council*

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 2.

Lessees commitments under all non-cancellable lease agreements are as follows:

	2014 \$'000	2013 \$'000
Not later than one year	343	330
Later than one year and not later than 5 years	285	193
Later than 5 years	23	18
	<u>651</u>	<u>539</u>

#### *Lease payment commitments of Council*

Council has entered into non-cancellable operating leases for various items of computer equipment.

No lease imposes any additional restrictions on Council in relation to additional debt or further leasing.

Leases in relation to computer and office equipment permit Council, at expiry of the lease, to elect to re-lease, return or acquire the equipment leased.

No lease contains any escalation clause.

Commitments under non-cancellable operating leases that have not been recognised in the financial statements are as follows:

	2014 \$'000	2013 \$'000
Not later than one year	94	103
Later than one year and not later than 5 years	127	191
	<u>221</u>	<u>294</u>

# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 18 – 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 Marketlink and/or Salarylink. All other employees (including casuals) have all contributions allocated to Marketlink.

#### Marketlink (Accumulation Fund) Members

Marketlink receives both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of employee earnings in accordance with superannuation guarantee legislation (9.25% in 2013/14; 9% in 2012/13). 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 Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2012/13) of "superannuation" salary.

In addition, Council makes a separate contribution of 3% of salary for Salarylink members to their Marketlink account. Employees also make member contributions to the Fund. As such, assets accumulate in 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 Fund'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 Scheme's actuary, A C Miller, FIAA, of Russell Employee Benefits Pty Ltd as at 30 June 2011. 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.

# YORKE PENINSULA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 19 - 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 of those items is considered relevant to user of the financial report in making and evaluating decisions about the allocation of scarce resources.

#### 1. LAND UNDER ROADS

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

At reporting date, Council controlled 3,199 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 a deductible "insurance excess", 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. 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 4 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.

#### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE YORKE PENINSULA COUNCIL

We have audited the accompanying financial report of the Yorke Peninsula Council, which comprises the Statement of Financial Position as at 30 June 2014 and the Statement of Comprehensive Income, the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the Certification of Financial Statements statement.

#### The Responsibility of the Chief Executive Officer for the Financial Report

The Chief Executive Officer of the Yorke Peninsula 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 Local Government (Financial Management) Regulations 2011. This responsibility includes designing, implementing 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. 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 and 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 Chief Executive Officer, as well as evaluating the overall presentation of the financial report.

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

#### Independence

In conducting our audit, we have complied with the independence requirements of the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011. We confirm that the independence declaration required by the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011 provided to the Chief Executive Officer, would be in the same terms if provided to the Chief Executive Officer as at the date of this auditor's report.

#### Auditor's Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of the Yorke Peninsula Council as of 30 June 2014, and its financial performance and cash flows for the year then ended in accordance with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and the Australian Accounting Standards (including Australian Accounting Interpretations).

DEAN NEWBERY & PARTNERS  
CHARTERED ACCOUNTANTS

  
JIM KEOGH  
PARTNER

Signed on the 27<sup>th</sup> day of November 2014,  
at 214 Melbourne Street, North Adelaide, South Australia 5006.

---

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214 Melbourne Street  
North Adelaide SA 5006

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Liability limited by a scheme approved under Professional Standards Legislation



## YORKE PENINSULA COUNCIL

### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2014

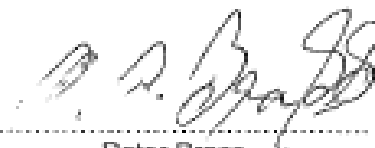
#### CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Yorke Peninsula Council for the year ended 30 June 2014, the Council's Auditor, Dean Newbery & 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*.



Andrew Cameron  
CHIEF EXECUTIVE OFFICER



Peter Brass  
PRESIDING MEMBER  
AUDIT COMMITTEE

Date: 26.11.2014

#### Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Yorke Peninsula Council for the year ended 30 June 2014, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



**Jim Keogh**  
Partner

**DEAN NEWBERY & PARTNERS**  
CHARTERED ACCOUNTANTS

Dated this 27<sup>th</sup> day of November 2014

---

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214 Melbourne Street  
North Adelaide SA 5006

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# *Regional Subsidiaries*



# Central

## Local Government Region of South Australia

Incorporated under provisions of the Local Government Act

# Annual Report for 2013 – 2014

*A regional subsidiary of:*

- ▲ *The Barossa Council*
- ▲ *District Council of Barunga West*
- ▲ *Clare & Gilbert Valleys Council*
- ▲ *District Council of The Copper Coast*
- ▲ *The Flinders Ranges Council*
- ▲ *Regional Council of Goyder*
- ▲ *Light Regional Council*
- ▲ *District Council of Mallala*
- ▲ *District Council of Mount Remarkable*
- ▲ *Northern Areas Council*
- ▲ *District Council of Orroroo/Carrieton*
- ▲ *District Council of Peterborough*
- ▲ *Port Pirie Regional Council*
- ▲ *Wakefield Regional Council*
- ▲ *Yorke Peninsula Council*



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## Contact Details

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**Postal Address:**

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CRYSTAL BROOK SA 5523

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0409 19 55 44

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[ceo@centralregion.sa.gov.au](mailto:ceo@centralregion.sa.gov.au)

**Website:**

[www.centralregion.sa.gov.au](http://www.centralregion.sa.gov.au)

## The Central Local Government Region of South Australia

The Central Local Government Region was established in 1998 under Section 200 of the Local Government Act 1934 as a controlling authority. It now continues in existence and as a regional subsidiary of its member Councils under Part 2 of Schedule 2 of the Local Government Act 1999 by virtue of the provisions of Section 25 of the Local Government (Implementation) Act 1999.

The Central Region is established to:

- ✓ undertake co-ordinating, advocacy and representational roles on behalf of its Constituent Councils at a regional level
- ✓ facilitate and co-ordinate activities of local government at a regional level related to community and economic development with the object of achieving improvement for the benefit of the communities of its Constituent Councils
- ✓ develop, encourage, promote, foster and maintain consultation and co-operation and to strengthen the representation and status of local government when dealing with other governments, private enterprise and the community
- ✓ develop further co-operation between its Constituent Councils for the benefit of the communities of the region
- ✓ develop and manage policies which guide the conduct of programs and projects in the region with the objective of securing the best outcomes for the communities of the region
- ✓ undertake projects and activities that benefit the region and its communities
- ✓ associate, collaborate and work in conjunction with other regional local government bodies for the advancement of matters of common interest.

The Central Region is a body corporate and is governed by a Board of Management which has the responsibility to manage all activities of the Central Region and ensure that the Central Region acts in accordance with its Charter. The Board has 15 members, comprising one representative elected from each constituent Council:

- |  |   |
|--|---|
| ▲ Barossa Council                      | ▲ District Council of Mount Remarkable  |
| ▲ District Council of Barunga West     | ▲ Northern Areas Council                |
| ▲ Clare & Gilbert Valleys Council      | ▲ District Council of Orroroo/Carrieton |
| ▲ District Council of The Copper Coast | ▲ District Council of Peterborough      |
| ▲ The Flinders Ranges Council          | ▲ Port Pirie Regional Council           |
| ▲ Regional Council of Goyder           | ▲ Wakefield Regional Council            |
| ▲ Light Regional Council               | ▲ Yorke Peninsula Council               |
| ▲ District Council of Mallala          |   |

The Region's area spans the Barossa through the Clare Valley, Yorke Peninsula, Adelaide Plains, Mid and Upper North districts through to the Flinders Ranges, covering 27 per cent of the incorporated area of the State and comprises some 27 per cent of the State's population outside Adelaide.

## Office Bearers for 2013/14

---

<b>Chairman:</b>	Mayor Ray Agnew (Yorke Peninsula)
<b>Deputy Chairs:</b>	Mayor Allan Aughey (Clare & Gilbert Valleys) Mayor James Maitland (Wakefield)
<b>Executive Members:</b>	Mayor Ruth Whittle (Peterborough) Mayor Denis Clark (Northern Areas)
<b>Delegate to the LGA State Executive:</b>	Mayor Ray Agnew (Wakefield) Mayor Allan Aughey (Clare & Gilbert Valleys) Mayor Denis Clark (Northern Areas) - proxy
<b>Executive Officer:</b>	Anita Crisp until March 30 <sup>th</sup> 2014 Paul McInerney interim part-time Executive Officer from March 31 <sup>st</sup> 2014
<b>Auditor:</b>	Ian G. McDonald

## Central Local Government Region Board of Management

The Central Local Government Region Board of Management comprises an elected delegate appointed from each of the 15 member councils. A proxy delegate is also appointed, with policy provisions allowing for representation by other elected or endorsed members.

Following the November 2010 Local Government elections, constituent Councils of the Central Local Government Region appointed the following Council delegates to the CLGR Board of Management for a term to expire at the 2014 Local Government elections, subject to the provisions within the Charter or amendment by a constituent Council:

Council	Delegate	Proxy Delegate
The Barossa Council	Mayor Brian Hum	Cr Scotty Milne (part) Cr Bob Sloane (continuing)
District Council of Barunga West	Mayor Dean Dolling	Cr Brian Rooney
District Council of the Copper Coast	Mayor Paul Thomas	D/Mayor Dean Rodda
Clare & Gilbert Valleys Council	Mayor Allan Aughey	Cr Elizabeth Calvert
Flinders Ranges Council	Mayor Peter Slattery	D/Mayor John Shute
Regional Council of Goyder	Mayor Peter Matthey	D/Mayor Jane Kellock
Light Regional Council	D/Mayor Dean Rohrlach	Nil
District Council of Mallala	Mayor Duncan Kennington	Nil
District Council of Mount Remarkable	Mayor Sandra Wauchope	D/Mayor Ray Walker D/Mayor Peter Jacobs
Northern Areas Council	Mayor Denis Clark	D/Mayor John Barberien
District Council of Orroroo Carrieton	Chair Colin Parkyn	D/Chair Malcolm Byerlee
District Council of Peterborough	Mayor Ruth Whittle	Cr Frank Hardbottle
Port Pirie Regional Council	Cr Neville Wilson	D/Mayor John Rhode
Wakefield Regional Council	Mayor James Maitland	D/Mayor Darryl Ottens
District Council of Yorke Peninsula	Mayor Ray Agnew	Cr John Rich

---

## **Meetings of the Central Region Board of Management**

Four meetings of the Central Local Government Region Board of Management were held during the 2013/14, each hosted by one of the member Councils.

The meeting host and location is rotated throughout the region on alphabetical order.

Meetings were held:

- ▲ Annual General Meeting, Friday 9<sup>th</sup> August 2013 (hosted by Flinders Ranges)
- ▲ General Meeting, Friday 8<sup>th</sup> November 2013 (hosted by Goyder)
- ▲ General Meeting, Friday 21<sup>st</sup> February 2014 (hosted by Light)
- ▲ General Meeting, Friday 16<sup>th</sup> May 2014 (hosted by Mallala)



## Committee Meetings

In accordance with its Charter, the Central Local Government Region maintains several sub committees to assist in effective project implementation and governance. The committees generally meet on an as-needs basis and comprise representatives from the various member councils along with, in many cases additional delegates from other relevant regional bodies or state government agencies:

Committee	Members	Meeting Dates
<b>Executive Committee:</b>	Mayor James Maitland, Mayor Ray Agnew, Mayor Allan Aughey, Mayor Ruth Whittle, Mayor Peter Matthey	5 July 2013 24 October 2013 29 January 2014 21 February 2014 19 March 2013 7 May 2014
<b>Audit Committee:</b>	Mayor Ray Agnew (Chair), Cr Kathie Bowman, Dr Andrew Johnson, Mr Colin Davies	Exempt
<b>Member Councils CEO's Forums:</b>	Mr Martin McCarthy (Barossa), Mr Peter Ward (A/CEO, Barunga West), Mr Andrew Cole (CEO, Barunga West), Mr Roy Blight (Clare & Gilbert Valleys), Mr Peter Harder (Copper Coast), Mr Colin Davies (Flinders Ranges), Mr John Brak (Goyder), Mr Brian Carr (Light), Mr Charles Mansueto (Mallala), Mr Wayne Hart (Mt Remarkable), Mr Roger Crowley (Northern Areas), Mr Iian Wilson (Orroroo/Carrieton), Mr Peter McGuinness (Peterborough), Dr Andrew Johnson (Pirie Regional), Ms Cate Atkinson (Wakefield), Mr Andrew Cameron (Yorke Peninsula)	12 July 2013 11 October 2013 13 December 2013 4 April 2014 6 June 2014
<b>Transport Infrastructure Planning Committee:</b>	Mr Iian Wilson - Chair (Orroroo Carrieton), Mr Colin Davies (Flinders Ranges), Mr Peter Broughill (Northern Areas), Mr Steve Kaesler (Barossa), Mr Fred Linke (Barunga West), Mr Brenton Pearce (Mt Remarkable), Ms Joanne Buchanan (Regional Development), Mr Bob Bemmerl (DTEI)	5 November 2013
<b>Regional Climate Change Steering Committee:</b>	Ms Anita Crisp (CLGR Executive Officer), Ms Kelly-Anne Saffin (RDA Y&MN), Mr Jarrod White (N&Y NRM Board)	4 February 2013 29 April 2013 3 June 2013
<b>Coastal Councils Network:</b>	Mr Warrick Barnes (Mallala), Ms Lynda Painter (Wakefield), Mr Stephen Goldsworthy (Yorke Peninsula), Mr Andy West (Copper Coast), Ms Deb Brokenshire (Barunga West), Mr Patrick Clifton (Port Pirie), Muriel Scholz (Mt Remarkable), Ms Deborah Allen (Coastcare Facilitator) – ex officio	Nil
<b>Regional Waste Management Committee:</b>	Mayor Ruth Whittle (Chair), Ms Cate Atkinson (Wakefield), Cr Ken Anderson (Flinders Ranges), Ms Paula Duncan-Tiver (Northern Areas), Mr Roger Crowley (Northern Areas), Ms Vanessa Loechel (Waste Coordinator) – ex officio	15 July 2013 23 October 2013
<b>Water Project Steering Committee:</b>	Mr Iian Wilson (Orroroo Carrieton), Cr Denis Clarke (Northern Areas), Mr Ian Baldwin, Ms Kelly-Anne Saffin (RDAY&MN), Ms Jennifer Munro (Northern & Yorke NRM), Ms Kris Swaffer (DFW), Mr Paul Doherty (SA Water)	Nil
<b>Windfarm Project Steering Committee:</b>	Mayor Allan Aughey (C&GV), Cr Paul Kretschmer (Mt Remarkable), Gabby Swearse/Alan Thomson (NAC), Mr John Brak (Goyder), Kelly-Anne Saffin (RDA), Mr Jarrod White, Mr Trevor White (Windfarm Liaison Officer) – ex officio	17 July 2013

## Regional Forums and Workshops

In order to progress specific priorities and actions, the Central Local Government Region occasionally holds information forums or workshops to allow member councils and other relevant stakeholders to come together and discuss or learn about particular initiatives.

The forums and workshops provide an opportunity for greater awareness, understanding and engagement with various Central Local Government Region activities and increases the level of active involvement by stakeholders. The following issue-specific forums were held during the 2013/14 financial year.

9 August 2013	Integrated Transport and Land Use Strategy Forum – Crystal Brook
October 2013	Launch of Regional Climate Change Action Plan in October 2013 and presentations to various regional, state and national forums (Greenhouse Oct 2013, SA Climate Change Adaption Showcase February 2014)
28 November 2013	Regional Waste Forum – Port Pirie
21 <sup>st</sup> February 2014	Opportunities for Collaboration and Shared Services Workshop - Hewett
28 <sup>th</sup> March 2014	Regional Planning Review Forum – Port Pirie – hosted in conjunction with the Northern & Yorke Natural Resources Management Board and Regional Development Australia Yorke and Mid North.

## Achievements for 2013/14

During the 2013/14 year, the Central Region continued to progress a number of priority activities, pursued under the three key target areas identified within the strategic and business plan:

### 1. Board Governance and Operations

- ✓ The operation of the Central Region subsidiary is in accordance with legislative requirements and board policy
- ✓ CLGR is well regarded by its member councils and stakeholders as a valid and relevant organisation

#### Achievements for 2013/14

- ▲ CLGR Board meeting agendas & minutes distributed in accordance with policy
- ▲ Committee operations executed within terms of reference
- ▲ Interim Executive support review implemented.
- ▲ Future Direction Review of CLGR developed for LGA R & D Scheme funding.
- ▲ Review of operation of Standing and other Committees and restructure of activities through the CEO's Forum
- ▲ CEO's Forum meetings altered from three monthly to two monthly to allow for Outreach Services Project and other committee work to be progressed.

### 2. Local Government Leadership and Sustainability

- ✓ The Central Local Government Region Councils supported to collaboratively improve service delivery, resourcing & financial capacity
- ✓ Central Local Government Region Councils well represented & regarded at state and national Local Government levels
- ✓ Improved awareness & understanding of Central Region Council issues and activities by key stakeholders & political decision makers

#### Achievements for 2013/14

- ▲ Allocation of \$320,000 CLGR reserve funds towards Council collaborations and shared services
- ▲ Funding received for LGA Outreach Officer – additional research and project support for Councils
- ▲ Developed Central and Eyre Peninsula Region election strategy.
- ▲ Invited attendance by Local Government Minister to quarterly meetings of Central Region
- ▲ Attendance by Local Government Association (LGA) and Department of Planning and Local Government (DPLG) at Central Region quarterly meetings
- ▲ Communications with LGA and Office of Local Government staff as required
- ▲ Convened Council Chief Executive Officer forums
- ▲ Coordination of Central Zone appointments to LGA State Executive Committee
- ▲ Regional representation at SA Regional Organisation of Councils (SAROC) and LGA State Executive meetings
- ▲ Attendance at Local Government Association SA general meetings and forums in Adelaide
- ▲ Attendance at Australian Local Government Association assembly in Canberra
- ▲ Communication with SAROC Executive Officers on key issues as required
- ▲ Participation of relevant regional agencies and bodies on Central Region committees and at workshops and forums as appropriate
- ▲ Member of Parliament briefings as required
- ▲ Relevant ABC local radio and newspaper media coverage of Central Region projects and events
- ▲ Central Region website updated up to 30 March 2014.

### 3. Regional and Community Sustainability

- ✓ The long-term economic, environmental and social sustainability of the Central Local Government Region is fostered through pro-active, innovative, efficient and collaborative



approaches to issues of priority.

## **Achievements for 2013/14**

### **Regional Identity, Planning & Cohesion**

- ▲ Regional Strategic Alliance meetings with Northern & Yorke Natural Resources Management Board (NRM) and Regional Development Australia Yorke and Mid North (RDA)
- ▲ Yorke/Mid North Annual Planning Review Forum in Port Pirie with NRM and RDA
- ▲ Convened workshop with Dept Planning on update of the Mid North and Yorke Peninsula Planning Strategy
- ▲ Participation in Upper Spencer Gulf Working Group
- ▲ Convened update briefings of RDA and NRM to Central Region meetings
- ▲ Continued Central Region office co-location with Regional Department of Transport, Crystal Brook

### **Waste Management**

- ▲ Funding continued from ZWSA to engage Regional Waste Coordinator for 2 years concluding in 2014/15
- ▲ Regional waste management committee operational and linking directly with CEO's Forum
- ▲ Convened regional waste management forum
- ▲ Supported investigation into future options for Everard regional landfill site
- ▲ Ongoing liaison with national e-waste recycling program, ZWSA, LGA and Councils regarding regional e-waste collection
- ▲ Liaison with EPA regarding Illegal Dumping unit
- ▲ Support to Councils regarding waste management issues – green and hazardous waste, tyres
- ▲ Lodged LGA R & D Scheme application for organics project; recruited consultants to undertake cost modelling component, training and supply of equipment to trial sites.
- ▲ Recycling/anti-litter & illegal dumping displays.
- ▲ Illegal Dumping proposal put for Crime Prevention Grant.
- ▲ Updates Regional Waste Strategy

### **Transport**

- ▲ Convened Central Region Transport Committee, including participation by DTEI and RDA
- ▲ Assessment, inspection and regional submission to Special Local Roads program
- ▲ Commitment towards development of Regional Transport Strategy with Regional Development Australia

### **Environment and Natural Resources**

- ▲ Local Government representative attendance at Regional NRM Board meetings
- ▲ Participation in regional Native Vegetation Council forum

### **Water Resources**

- ▲ Support for development of business cases and funding submissions for water projects

### **Climate Change and Emergency Management**

- ▲ Funding for regional climate change coordinator to work across local govt, regional development & NRM
- ▲ Launch of Regional Climate Change Action Plan in October 2013 and presentations to various regional, state and national forums (Greenhouse Oct 2013, SA Climate Change Adaption Showcase February 2014)
- ▲ Concept and business case for regional sustainability centre completed and "Goyder's Line Sustainability Hub" steering committee formed and launched.
- ▲ Commenced regional "low carbon" investment strategy, including surveys and community workshops.
- ▲ Liaison with Government for high resolution Digital Elevation Modelling for the regions coastline.
- ▲ Resilient Australia Awards 2013 – CLGR received "Highly Commended" for the Integrated Climate Change Vulnerability Assessment
- ▲ Submission to the Emissions Reduction Fund review.
- ▲ Submission to the Premier's Climate Change Council.
- ▲ Commenced State Government Climate Change Policy Review
- ▲ Participation in NRM Plan Review Team.
- ▲ Funding applications made to "Prospering in a Changing Climate" and Natural Disaster Resilience Program" grant programs – successful projects to be delivered in 2014/15.
- ▲ Regional Forum in March 2014 with sustainability theme.
- ▲ Coordinated LG representation to Yorke/Mid North Zone Emergency Management committees (ZEMC)

## Windfarm Development

- ▲ Project completion through LGA Research and Development fund for preparation of local government planning guidelines for windfarm development

## Community Wellbeing, Health and Prosperity

- ▲ Liaison with NBN Co and RDA regarding broadband rollout and regional gaps and opportunities for network extensions
- ▲ Mid North University Knowledge Partnerships Steering Committee



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**Audited Financial Statements 2013/14**

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CENTRAL LOCAL GOVERNMENT  
REGION of SA Inc



Annual Financial  
Statements

For the financial year

July 1st 2013 – June 30th 2014

# Central Local Government Region of SA Inc

## General Purpose Financial Reports for the year ended 30 June 2014

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## Central Local Government Region of SA Inc

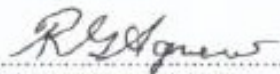
### ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2014

#### CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Central Local Government Region of SA Inc 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 Region's financial position at 30 June 2014 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Region provide a reasonable assurance that the Region's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Region's accounting and other records.

  
Paul McInerney  
INTERIM CHIEF EXECUTIVE OFFICER

  
Mayor Raymond Agnew  
PRESIDENT

Date: 15<sup>th</sup> August 2014

# Central Local Government Region of SA Inc

## STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2014

	Notes	2014 \$	2013 \$
<b>INCOME</b>			
Grants, subsidies and contributions	2	852,300	636,060
Investment income	2	16,070	17,433
Other income	2	171,950	159,758
<b>Total Income</b>		<u>1,040,320</u>	<u>813,251</u>
<b>EXPENSES</b>			
Employee costs	3	93,259	57,201
Materials, contracts & other expenses	3	697,046	749,118
Depreciation	3	5,101	6,160
<b>Total Expenses</b>		<u>795,406</u>	<u>812,479</u>
<b>OPERATING SURPLUS / (DEFICIT)</b>		244,914	772
Asset disposal & fair value adjustments	4	-	(7,140)
<b>TOTAL COMPREHENSIVE INCOME</b>		<u>244,914</u>	<u>(6,368)</u>

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

**Central Local Government Region of SA Inc**

**STATEMENT OF FINANCIAL POSITION**  
as at 30 June 2014

	Notes	2014 \$	2013 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5	749,243	601,152
Trade & other receivables	5	119,804	55,249
<b>Total Current Assets</b>		<u>869,047</u>	<u>656,401</u>
<b>Non-current Assets</b>			
Property, plant & equipment	7	28,907	34,008
<b>Total Non-current Assets</b>		<u>28,907</u>	<u>34,008</u>
<b>Total Assets</b>		<u>897,954</u>	<u>690,409</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	8	23,248	54,838
Provisions	8	-	5,668
<b>Total Current Liabilities</b>		<u>23,248</u>	<u>60,506</u>
<b>Non-current Liabilities</b>			
Provisions	8	-	111
<b>Total Non-current Liabilities</b>		<u>-</u>	<u>111</u>
<b>Total Liabilities</b>		<u>23,248</u>	<u>60,617</u>
<b>NET ASSETS</b>		<u>874,706</u>	<u>629,792</u>
<b>EQUITY</b>			
Accumulated Surplus		25,212	3,486
Other Reserves	9	849,494	626,306
<b>TOTAL EQUITY</b>		<u>874,706</u>	<u>629,792</u>

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



## Central Local Government Region of SA Inc

### STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2014

		Accumulated Surplus	Other Reserves	TOTAL EQUITY
2014	Notes	\$	\$	\$
Balance at end of previous reporting period		3,486	626,306	629,792
<b>Net Surplus / (Deficit) for Year</b>		<b>244,914</b>		<b>244,914</b>
Transfers between reserves		(223,188)	223,188	-
<b>Balance at end of period</b>		<b>25,212</b>	<b>849,494</b>	<b>874,706</b>
2013				
Balance at end of previous reporting period		303,660	332,500	636,160
<b>Net Surplus / (Deficit) for Year</b>		<b>(6,368)</b>		<b>(6,368)</b>
Transfers between reserves		(293,806)	293,806	-
<b>Balance at end of period</b>		<b>3,486</b>	<b>626,306</b>	<b>629,792</b>

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

## Central Local Government Region of SA Inc

### STATEMENT OF CASH FLOWS for the year ended 30 June 2014

	Notes	2014 \$	2013 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<u>Receipts</u>			
Investment receipts		16,474	17,865
Grants & Council Contributions		906,483	654,641
Other revenues		122,464	250,124
<u>Payments</u>			
Employee costs		(105,421)	(45,039)
Materials, contracts & other expenses		(791,909)	(837,255)
Finance payments		-	-
<b>Net Cash provided by (or used in) Operating Activities</b>		<b>148,091</b>	<b>40,336</b>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Receipts</u>			
Sale of replaced assets		-	10,909
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	(36,687)
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>-</b>	<b>(25,778)</b>
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>-</b>	<b>-</b>
<b>Net Increase (Decrease) in cash held</b>		<b>148,091</b>	<b>14,558</b>
 Cash & cash equivalents at beginning of period	11	<u>601,152</u>	<u>586,594</u>
Cash & cash equivalents at end of period	11	<u><b>749,243</b></u>	<u><b>601,152</b></u>

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

## Central Local Government Region of SA Inc

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

#### Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

##### Basis of Preparation

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated (9<sup>th</sup> August 2014)

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 the Region's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

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

##### Historical Cost Convention

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

#### 1.2 The Local Government Reporting Entity

The Central Local Government Region of South Australia Incorporated ("the Region") is a regional subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999.

The Constituent Councils are:

- |   |  |
|---|--|
| 1. The Barossa Council                  | 2. District Council of Mount Remarkable          |
| 3. District Council of Barunga West     | 4. Northern Areas Council                        |
| 5. Clare and Gilbert Valleys Council    | 6. District Council of Orroroo/Carrieton         |
| 7. District Council of the Copper Coast | 8. District Council of Peterborough              |
| 9. The Flinders Ranges Council          | 10. Port Pirie Regional Council                  |
| 11. Regional Council of Goyder          | 12. Wakefield Regional Council                   |
| 13. Light Regional Council              | 14. District Council of the Yorke Peninsula, and |
| 15. District Council of Mallala.        |  |

All funds received and expended by the Region have been included in the Financial Statements forming part of this Financial Report.

#### 1.3 Income recognition

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

## **Central Local Government Region of SA Inc**

### **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014**

#### **Note 1 - Significant Accounting Policies (cont)**

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 Region's operations for the current reporting period.

#### **1.4 Cash, Cash Equivalents and other Financial Instruments**

Cash Assets include all amounts readily convertible to cash on hand at the Region'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 generally unsecured and do not bear interest. All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13.

#### **1.5 Infrastructure, Property, Plant & Equipment**

All non-current assets purchased are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". All assets are recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Region 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 as follows:

Office Furniture & Equipment	\$1,000
Motor Vehicles, Other Plant & Equipment	\$1,000

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of the Region, best reflects the consumption of the service potential embodied in those assets.

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

Major depreciation periods for each class of asset are shown in Note 7.

#### **1.6 Payables**

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.

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

## **2 Employee Benefits**

### **2.1 Salaries, Wages & Compensated Absences**

As at 30<sup>th</sup> June 2014 the Region does not have any employees and hence there are no employee provisions at the reporting date.



## Central Local Government Region of SA Inc

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

#### Note 1 - Significant Accounting Policies (cont)

##### 2.2 Superannuation

The Region made employer superannuation contributions in respect of its employee to the Statewide Superannuation Scheme until the termination date of 31<sup>st</sup> March 2014.

##### 3 GST Implications

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

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

##### 4 Pending Accounting Standards

Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2012 reporting period and have not been used in preparing these reports.

AASB 7 Financial Instruments – Disclosures

AASB 9 Financial Instruments

AASB 10 Consolidated Financial Statements

AASB 11 Joint Arrangements

AASB 12 Disclosure of Interests in Other Entities

AASB 127 Separate Financial Statements

AASB 128 Investments in Associates and Joint Ventures

AASB 132 Financial Instruments: Presentation

Standards containing consequential amendments to other Standards and Interpretations arising from the above - AASB 2010-7, AASB 2011-7, AASB 2012-2, AASB 2012-3, AASB 2012-5, AASB 2012-6, AASB 2012-10, AASB 2013-3, AASB 2013-8 and AASB 2013-9.

(Standards not affecting local government have been excluded from the above list.)

*The Region is of the view that none of the above new standards or interpretations will affect any of the amounts recognised in the financial statements, but that they may impact certain information otherwise disclosed.*

The Australian Accounting Standards Board is currently reviewing AASB 1004 *Contributions*. It is anticipated that the changes resulting from this review may have a material effect on the timing of the recognition of grants and contributions, but the financial consequences cannot be estimated until a revised accounting standard is issued.



# Central Local Government Region of SA Inc

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 2 - INCOME

	Notes	2014 \$	2013 \$
<b>INVESTMENT INCOME</b>			
Interest on investments			
Local Government Finance Authority		15,961	17,041
Banks & other		109	392
		<u>16,070</u>	<u>17,433</u>
<b>OTHER INCOME</b>			
Council Contributions		148,159	145,245
Motor Vehicle Contribution		-	5,400
Sundry		23,791	9,113
		<u>171,950</u>	<u>159,758</u>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>			
Other grants, subsidies and contributions		852,300	636,060
		<u>852,300</u>	<u>636,060</u>
<i>The functions to which these grants relate are shown in Note 2.</i>			
<b>Sources of grants</b>			
Commonwealth government		376,950	402,636
State government		56,000	135,000
Other (inc NRM)		419,350	98,424
		<u>852,300</u>	<u>636,060</u>
<b>Conditions over grants &amp; contributions</b>			
<i>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:</i>			
Unexpended at the close of the previous reporting period		285,876	221,816
Less: expended during the current period from revenues recognised in previous reporting periods			
P002-Flood Remediation			(9,910)
P010-Windfarm Liaison		(20,010)	(28,462)
P008-Coastal Councils Project		(69,027)	
P009-Climate Change		(8,918)	
P014-Water Project		(21,439)	
Sub total		<u>(119,394)</u>	<u>(38,372)</u>
<i>Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>			
P003-Waste Management		18,434	7,890
A009-Special Projects		543	3,493
P008-Coastal Councils Project			13,923
P009-Climate Change			34,229
P014-Water Project			21,439
P022-Roads & Transport		5,927	21,458
P023-Outreach Collaboration Project		52,667	
P016-Upper Spencer Gulf RSP		182,941	
P018-Policy Amendment Review		30,000	
P019-Coastal Adaptation		30,000	
P020-Risk Assessment		30,000	
Sub total		<u>350,512</u>	<u>102,432</u>
Unexpended at the close of this reporting period		<u>516,994</u>	<u>285,876</u>
Net increase (decrease) in assets subject to conditions in the current reporting period		<u>231,118</u>	<u>64,060</u>

## Central Local Government Region of SA Inc

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

#### Note 3 - EXPENSES

	Notes	2014 \$	2013 \$
<b>EMPLOYEE COSTS</b>			
Salaries and Wages		73,877	44,653
Employee leave expense		7,163	5,779
Superannuation - defined contribution plan contributions	18	6,251	4,019
FBT		5,968	-
Other : Career Development		-	2,750
<b>Total Operating Employee Costs</b>		<b>93,259</b>	<b>57,201</b>
<i>Total Number of Employees</i>		<i>-</i>	<i>1</i>
<i>(Full time equivalent at end of reporting period)</i>			
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		1,650	1,500
Other Audit/Accounting Fees		486	300
<b>Subtotal - Prescribed Expenses</b>		<b>2,136</b>	<b>1,800</b>
<u>Other Materials, Contracts &amp; Expenses</u>			
Contractors & Consultants		552,016	513,514
Energy & Fuel		4,383	4,502
Donations - Plants		-	10,000
Grants		79,000	175,040
Members Allowances & Support		4,058	3,979
Meetings & Conferences		22,216	4,244
Insurance		8,687	7,346
Professional legal services		-	1,800
Sundry		24,550	26,893
<b>Subtotal - Other Materials, Contracts &amp; Expenses</b>		<b>694,910</b>	<b>747,318</b>
		<b>697,046</b>	<b>749,118</b>
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>			
<b>Depreciation</b>			
Motor Vehicle		5,101	5,388
Software		-	772
		<b>5,101</b>	<b>6,160</b>

## Central Local Government Region of SA Inc

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

#### Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	2014	2013
Notes	\$	\$
<b>INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	-	10,909
Less: Carrying amount of assets sold	-	18,049
Gain (Loss) on disposal	-	<b>(7,140)</b>
<b>NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS</b>	-	<b>(7,140)</b>

#### Note 5 - CURRENT ASSETS

	2014	2013
Notes	\$	\$
<b>CASH &amp; EQUIVALENT ASSETS</b>		
Cash on Hand and at Bank	129,379	2,653
Deposits at Call	619,864	598,499
	<b>749,243</b>	<b>601,152</b>
<b>TRADE &amp; OTHER RECEIVABLES</b>		
Accrued Revenues	3,543	45,947
Debtors - general	90,000	9,302
GST Recoupment	26,261	-
	<b>119,804</b>	<b>55,249</b>

## Central Local Government Region of SA Inc

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Fair Value Level	2013 \$				2014 \$		
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	CARRYING AMOUNT
<b>Note 7 - PROPERTY, PLANT &amp; EQUIPMENT</b>							
Motor Vehicle	-	35,915	(1,907)	34,008	-	35,915	28,907
Software	-	772	(772)	-	-	-	-
<b>TOTAL INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>	-	36,687	(2,679)	34,008	-	35,915	28,907
<i>Comparatives</i>	-	28,059	(6,529)	21,530	-	36,687	34,008

2013 \$	CARRYING AMOUNT MOVEMENTS DURING YEAR \$						2014 \$
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	
		New/Upgrade	Renewals				
<b>Note 7 - PROPERTY, PLANT &amp; EQUIPMENT</b>							
Motor Vehicle	34,008	-	-	-	(5,101)	-	28,907
Software	-	-	-	-	-	-	-
<b>TOTAL INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>	34,008	-	-	-	(5,101)	-	28,907
<i>Comparatives</i>	21,530	36,687	-	(18,049)	(6,160)	-	34,008

## Central Local Government Region of SA Inc

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

#### Note 8 - LIABILITIES

	Notes	2014		2013	
		\$		\$	
TRADE & OTHER PAYABLES		Current	Non-current	Current	Non-current
Goods & Services		8,615		48,455	
Accrued expenses - employee entitlements		-		6,383	
Accrued expenses - Contractors		14,633		-	
		<u>23,248</u>	<u>-</u>	<u>54,838</u>	<u>-</u>
 PROVISIONS					
Employee entitlements (including oncosts)		-	-	5,668	111
		<u>-</u>	<u>-</u>	<u>5,668</u>	<u>111</u>

*Amounts included in provisions that are not expected to be settled within 12 months of reporting date.*

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# Central Local Government Region of SA Inc

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

### Note 9 - RESERVES

OTHER RESERVES	1/7/2013	Transfers to Reserve	Transfers from Reserve	30/6/2014
General Reserve	12,500			12,500
1 P003-Waste Management	13,474	18,434		31,908
2 A009-Special Projects	3,493	543		4,036
3 P009-Climate Change	109,382		(8,918 )	100,464
4 P010-Wind Farm Liaison	47,603		(20,010 )	27,593
5 P015-Local Government Reform	320,000			320,000
6 P016-Upper Spencer Gulf RSP	-	182,941		182,941
7 P018-Policy Alignment Review	-	30,000		30,000
8 P019-Coastal Adaptation	-	30,000		30,000
9 P020-Risk Assessment	-	30,000		30,000
10 P022-Roads & Transport	21,458	5,927		27,385
11 P023-Outreach Collaboration Project	-	52,667		52,667
P008-Coastal Councils	69,027		(69,027 )	0
P011-Regional Broadband	2,940		(2,940 )	0
P013-Environment & Roadside Vegetation	4,990		(4,990 )	0
P014-Regional Water Supply	21,439		(21,439 )	0
<b>TOTAL OTHER RESERVES</b>	<b>626,306</b>	<b>350,512</b>	<b>(127,324 )</b>	<b>849,494</b>
<i>Comparatives</i>	<i>332,500</i>	<i>293,806</i>		<i>626,306</i>

#### PURPOSES OF RESERVES

(Other Reserves)

- 1 **P003-Waste Management**  
*State Government funded technical support programme - completion 2014/15*
- 2 **A007-Special Projects**  
*LGA funded support programme - expiry 2014/15*
- 3 **P009-Climate Change**  
*Regional Partners and State Government funded programme - Project managed by Yorke and Mid North*
- 4 **P010-Wind Farm Liaison**  
*LGA funded programme - windfarm planning guide - completion 2014/15*
- 5 **P015-Local Government Reform**  
*CLGR funded programme - Council Shared Services*
- 6 **P016-Upper Spencer Gulf Regional Sustainability Project**  
*State Government funded technical support programme - completion 2015/16*
- 7 **P018-Policy Amendment Review**  
*NRM funded project - completion 2014/15*
- 8 **P019-Coastal Adaptation**  
*NRM funded project - completion 2014/15*
- 9 **P020-Risk Assessment**  
*NRM funded project - completion 2014/15*
- 10 **P022-Roads & Transport**  
*CLGR funded programme - Regional Development Australia Freight Strategy - anticipated 2014/15*
- 11 **P023-Outreach Collaboration Project**  
*Federal Government funded programme - completion 2015/16*

## Central Local Government Region of SA Inc

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

#### Note 11 - RECONCILIATION TO CASH FLOW STATEMENT

**(a) Reconciliation of Cash**

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

	Notes	2014 \$	2013 \$
Total cash & equivalent assets	5	749,243	601,152
Balances per Cash Flow Statement		<u>749,243</u>	<u>601,152</u>

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

Net Surplus (Deficit)	244,914	(6,368)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	5,101	6,160
Net increase (decrease) in unpaid employee benefits	(12,162)	12,162
Net (Gain) Loss on Disposals	-	7,140
	<u>237,853</u>	<u>19,094</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(64,555)	30,828
Net increase (decrease) in trade & other payables	(25,207)	(9,586)
Net Cash provided by (or used in) operations	<u>148,091</u>	<u>40,336</u>

**(c) Non-Cash Financing and Investing Activities**

-	-
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**(d) Financing Arrangements**

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

Corporate Credit Cards	2,000	2,000
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#### Note 12 - FUNCTIONS

The activities of the Region are categorised into the following programmes

- 1 A009-Special Projects
- 2 P003-Waste Management
- 3 P008-Coastal Councils
- 4 P009-Climate Change
- 5 P010-Wind Farm Liaison
- 6 P011-Regional Broadband
- 7 P013-Environment & Roadside Vegetation
- 8 P014-Regional Water Supply
- 9 P015-Local Government Reform
- 10 P016-Upper Spencer Gulf RSP
- 11 P018-Policy Alignment Review
- 12 P019-Coastal Adaptation
- 13 P020-Risk Assessment
- 14 P022-Roads & Transport
- 15 P023-Outreach Collaboration Project

Income and expenses have been attributed to the above functions/activities throughout the financial year.

**Central Local Government Region of SA Inc**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**for the year ended 30 June 2014**

**Note 13 - FINANCIAL INSTRUMENTS**

All financial instruments are categorized as *receivables*.

**Accounting Policies - Recognised Financial Instruments**

<b>Bank, Deposits at Call, Short Term Deposits</b>	<p><b>Accounting Policy:</b> Carried at lower of cost and net realisable value; interest is recognised when earned.</p> <p><b>Terms &amp; conditions:</b> Short term deposits are available on 24 hour call with the LGFA and has an interest rate of 2.5% as at 30th June 2014</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Receivables - other levels of government</b>	<p><b>Accounting Policy:</b> Carried at nominal value.</p> <p><b>Terms &amp; conditions:</b> Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities - Creditors and Accruals</b>	<p><b>Accounting Policy:</b> Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Region.</p> <p><b>Terms &amp; conditions:</b> Liabilities are normally settled on 30 day terms.</p> <p><b>Carrying amount:</b> approximates fair value.</p>

**Liquidity Analysis**

2014	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$	\$	\$	\$
Cash & Equivalents	749,243			749,243	749,243
Receivables	119,804	-	-	119,804	119,804
<b>Total</b>	<b>869,047</b>	<b>-</b>	<b>-</b>	<b>869,047</b>	<b>869,047</b>
<b>Financial Liabilities</b>					
Payables	8,616			8,616	8,615
<b>Total</b>	<b>8,616</b>	<b>-</b>	<b>-</b>	<b>8,616</b>	<b>8,615</b>

2013	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$	\$	\$	\$
Cash & Equivalents	601,152			601,152	601,152
Receivables	55,249			55,249	55,249
<b>Total</b>	<b>656,401</b>	<b>-</b>	<b>-</b>	<b>656,401</b>	<b>656,401</b>
<b>Financial Liabilities</b>					
Payables	48,455			48,455	48,455
<b>Total</b>	<b>48,455</b>	<b>-</b>	<b>-</b>	<b>48,455</b>	<b>48,455</b>

**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 Region.

**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 Region is the carrying amount, net of any allowance for doubtful debts. All the Region's investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Note 5 in relation to individual classes of receivables, exposure is concentrated within the Region'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 the Region'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 the Region will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates.

**Interest Rate Risk** is the risk that future cash flows will fluctuate because of changes in market interest rates. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

## Central Local Government Region of SA Inc

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

#### Note 16 - UNIFORM PRESENTATION OF FINANCES

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

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

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

	2014 \$	2013 \$
Income	1,040,320	813,251
less Expenses	<u>795,406</u>	<u>812,479</u>
Operating Surplus / (Deficit)	244,914	772
less Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	-	36,687
Depreciation, Amortisation and Impairment	(5,101)	(6,160)
Proceeds from Sale of Replaced Assets	<u>-</u>	<u>(10,909)</u>
	(5,101)	19,618
less Net Outlays on New and Upgraded Assets	<u>-</u>	<u>-</u>
Net Lending / (Borrowing) for Financial Year	<u>250,015</u>	<u>(18,846)</u>



## Central Local Government Region of SA inc

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2014

#### Note 18 – SUPERANNUATION

The Region makes employer superannuation contributions in respect of its employee 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 Marketlink and/or Salarylink. All other employees (including casuals) have all contributions allocated to Marketlink.

##### Marketlink (Accumulation Fund) Members

Marketlink receives both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of employee earnings in accordance with superannuation guarantee legislation (9.25% in 2013/14; 9% in 2012/13). No further liability accrues to the Region 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. The Region does not make employer contributions to Salarylink.

#### Note 19 - JOINT VENTURES & ASSOCIATED ENTITIES

An associate is an entity, including an unincorporated entity such as a partnership, over which the investor has significant influence and that is neither a subsidiary nor an interest in a joint venture.

A joint venture is a contractual agreement whereby two or more parties undertake an economic activity that is subject to joint control

The Region has no interest in Joint Ventures or Associated Entities.

Although the Region itself is a Regional Subsidiary established by the 15 Member Councils (as per Note 1), it is not considered to be an associate of any of the individual Councils as no one Council has significant influence. As such, equity accounting procedures are not used by the individual Councils. It is likely that each Council's interest in the Regional Subsidiary is non-material and as such, it is appropriate for a Council to write off its annual contribution as an expense.



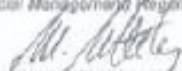
Central Local Government Region of SA Inc

ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 June 2014

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of The Central Local Government Region of South Australia Incorporated for the year ended 30 June 2014, the Council's Auditor, Ian G McDonald has maintained his independence in accordance with the requirements of the Local Government Act 1996 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.



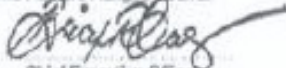
Chief Executive Officer  
The Barossa Council



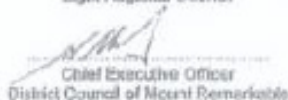
Chief Executive Officer  
Clare and Gilbert Valleys Council



Chief Executive Officer  
The Flanders Ranges Council



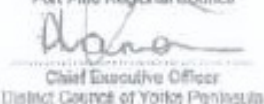
Chief Executive Officer  
Light Regional Council



Chief Executive Officer  
District Council of Mount Remarkable



Chief Executive Officer  
Port Pirie Regional Council



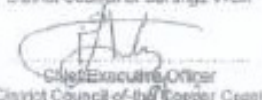
Chief Executive Officer  
District Council of Yorke Peninsula



Chief Executive Officer  
Wakefield Regional Council



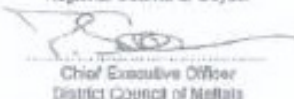
Chief Executive Officer  
District Council of Beranga West



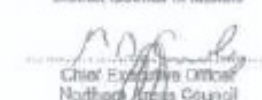
Chief Executive Officer  
District Council of the Copper Coast



Chief Executive Officer  
Regional Council of Goyder



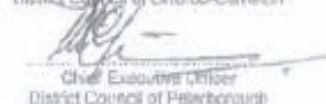
Chief Executive Officer  
District Council of Neillville



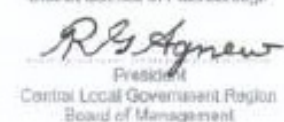
Chief Executive Officer  
Northam District Council



Chief Executive Officer  
District Council of Onkaparinga



Chief Executive Officer  
District Council of Peterborough



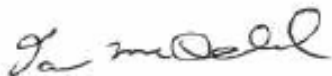
President  
Central Local Government Region  
Board of Management

**Central Local Government Region of SA Inc**  
**ANNUAL FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 June 2014**

**STATEMENT BY AUDITOR**

I confirm that, for the audit of the financial statements of The Central Local Government Region of SA Inc for the year ended 30 June 2014, 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*.



**Ian G McDonald FCA**

Dated this 6 day of OCT 2014



**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE CENTRAL LOCAL GOVERNMENT  
REGION OF SA INC**

I have audited the accompanying financial report of the Central Local Government Region of SA Inc which comprises the balance sheet as at 30 June 2014 and the statement of comprehensive income, statement of changes in equity, cash flow statement, summary of significant accounting policies, other explanatory notes and the certification of financial statement for the year ended 30 June 2014.

**Chief Executive Officer's Responsibility for the Financial Report**

The Chief Executive Officer is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011. This responsibility includes establishing and maintaining internal controls 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**

My responsibility is to express an opinion on the financial report based on my audit. I have conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I 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 Board of Management, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Independence**

In conducting my audit I followed applicable independence requirements of Australian professional and ethical pronouncements and the Local Government Act 1999.

**Auditor's Opinion**

In my opinion, the financial report presents fairly, in all material respects, the financial position of the Central Local Government Region of SA Inc. as of 30 June 2014, and of its financial performance for the year then ended in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011.

**IAN G MC DONALD FCA  
CHARTERED ACCOUNTANT  
REGISTERED COMPANY AUDITOR**

Liability limited by a scheme approved under Professional Standards Legislation

Signed 6 day of October 2014, at Adelaide, South Australia

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Adelaide SA 5000

PO Box 75  
Henley Beach SA 5022

☎ 0419 620 906 / 0408 832 848  
☎ 08 8356 6397

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✉ [nanjcytran@creativeauditing.com.au](mailto:nanjcytran@creativeauditing.com.au)



*Pondalowie Bay*

