



Yorke Peninsula Council 2014/15 Annual Report

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It is with pleasure that I present the 2014/15 Annual Report.

Firstly I was humbled to be re-elected unopposed as the Mayor of the Yorke Peninsula Council in the November 2014 Local Government Elections. This year's elections saw a large change in the composition of our Council. Particulars regarding the outgoing and incoming Elected Members are detailed further in the report.

I must congratulate all eligible voters in the Yorke Peninsula Council area. The average voter turnout rate for 2014 South Australian Local Government elections was 32.88%, whereas we had a turnout rate of 49.93%. It was great to see our residents, including non-residential ratepayers taking the time to consider the future of the Yorke Peninsula.

As Mayor, I have continued to represent our Council at Regional, State and Federal Government Levels. I again have had the privilege of working as the Chair of the Central Local Government Region supporting the 15 member Councils.

I was appointed by the Local Government Association Board to Chair the Local Government Transport Advisory Panel replacing the recently retired inaugural Chair the late Mayor Brian Hurn OAM.

During this year Council has continued to foster stronger relationships with various groups including:

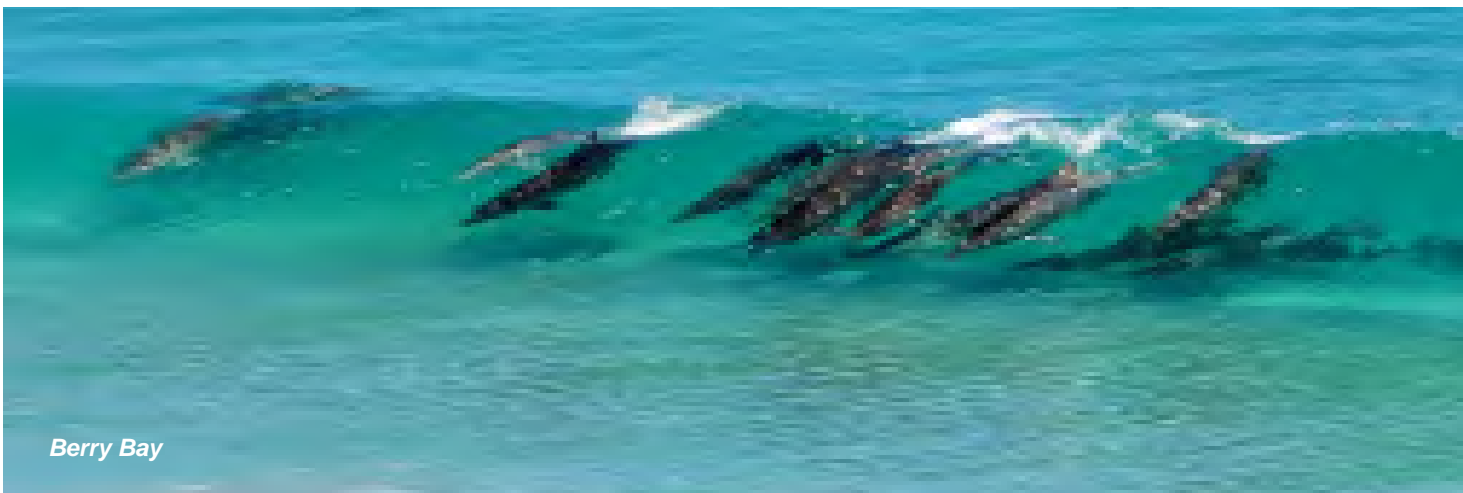
- Progress Associations and other Community Groups within our local communities
- The Alliance of Councils (Wakefield Regional, Copper Coast, Barunga West, Yorke Peninsula)
- South Australian Regional Organisation of Councils (SAROC)
- Board Member of Local Government Association of South Australia (LGA)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

Throughout 2014/15 we continued to work closely with the State Government on matters affecting local Yorke Peninsula communities and Council will maintain this focus into the future.

On a personal note, as Mayor I have been delighted to conduct a number of Citizenship Ceremonies throughout the year welcoming many new citizens to our region. A highlight was hosting the Australia Day Celebrations and Award presentations at the Minlaton Town Hall.

I commend the 2014/15 Annual Report to you.

Ray Agnew OAM JP
MAYOR



2014/15 saw quite a change in the makeup of our Council. The outcome of the November 2014 local government elections was five new Elected Members for the Yorke Peninsula. This resulted in much activity for both Council staff and all Elected Members. In-depth induction sessions were conducted to allow the new Elected Members to 'get up to speed' as quickly as possible and ensuring that every Elected Member satisfactorily completed all mandatory training.

The newly Elected Members brought with them a list of priorities on behalf of the community. A clear priority was improved communication. To address this Council introduced a new Community Engagement Policy and Strategy. The community were widely consulted on these documents prior to implementation. To support the new Community Engagement Policy and Strategy, Council also changed the Council Report templates to clearly identify how and when the community will be engaged on any new works or projects including listing who had been consulted prior to adopting recommendations. To further enhance communication, Council also developed a new Social Media Policy and launched social media platforms in July 2015. To complement the new social media platforms, Council also embarked on a project to make significant improvements to Council's website. This project will be completed throughout 2015/16.

I believe that local government is an important tier of government; it is this level that has the closest relationship with their communities. Local government works tirelessly to deliver the services expected by their community. Over time, a large number of these services have been transferred to local government without suitable assistance from State or Federal governments. Therefore as Chief Executive Officer, I along with the Mayor have continued to lobby Federal and State Government to seek improved funding conditions. Council is now beginning to see the results of this effort.

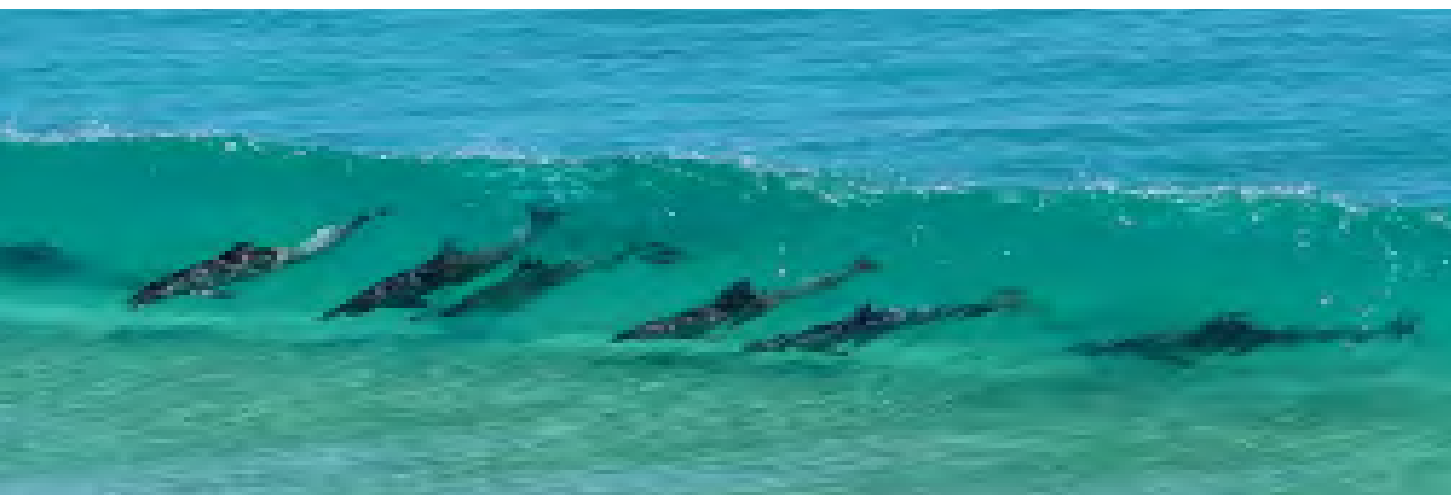


Another project throughout 2014/15 was the expansion of Council's principal office in Maitland. The expected benefits of the new office include having the majority of staff in a central point to facilitate genuine conversation across all departments on important issues and the ability for staff to easily and efficiently collaborate on key projects.

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

I would also like to thank the Mayor and Councillors past and present for their continuing support to our community.

Andrew Cameron
CHIEF EXECUTIVE OFFICER



Yorke Peninsula Fast Facts

The following numbers provide a snapshot of the Yorke Peninsula Council area for 2014/15.

5,899.6 km²

total area serviced by Council.

\$29.41million

Council's total expenditure for 2014/15.

562

development applications granted in 2014/15.

12

number of Elected Members including the Mayor.

\$27.73million

Council's total income for 2014/15 .

\$27.1million

value of development applications granted in 2014/15.

\$4.40 million

spent on new capital and upgrades.

3

is the number of wards.

\$4.86 million

spent on capital renewals.

485 km

the total length of our amazing coastline.

8,787

number of electors enrolled as at January 2015.

\$333.89 million

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

3,890 km

total length of road network.

11,068

current population per the ABS Regional Population Growth Data issued 31/03/2015

131,583

total library items loaned in 2014.

25 km

total length of constructed footpaths.

1:1.9

current population density.

4,600

active library members.

217 km

total length of kerbs and channels.

13,804

current number of rateable properties in the Council area.

4 + 8

the number of libraries and depot libraries.

3,667,631

total website hits in 2014/15.



July 2014

Council endorsed a recommendation to support the RSL Virtual War Memorial to the value of \$1,281.

Mayor Agnew and Minister Stephen Mulligan officially opened the Black Point Boat Ramp.

Council allocated \$25,000 for the Port Vincent Urban Design Framework.

October 2014

Last meeting of the Council prior to the 2014 Local Government Elections.

Citizenship Ceremony held welcoming three new Australian residents.

August 2014

Council granted a five year lease (with a five year right of renewal) to the Edithburgh Progress Association for the purpose of installing a RV dump point.

Voters roll for the 2014 Local Government Elections closed on 8 August.

Citizenship Ceremony held welcoming four new Australian residents.

November 2014

Voting for the 2014 Local Government Elections closed on 7th November.

Inauguration of the newly elected Council on 26th November with five new Elected Members.

Elected Members attended various Remembrance Ceremonies across the Peninsula.

September 2014

Council awarded a total of \$144,067 to 43 community groups as part of the Annual Community Grant Program.

Nomination period to stand as a candidate in the Local Government Elections opened on 2nd September and closed on 16th September.

December 2014

Council, in conjunction with the community dealt with the traumatic event of seven beached sperm whales at Ardrossan and Parara beaches.

Annual allocations to all Progress Associations totalling \$39,000 endorsed.

Council received a 25 year Service Award from the LGA Mutual Liability Scheme.

January 2015

Council adopted the Yorke Peninsula Sport and Open Space Strategy 2014 and the Regional Yorke Peninsula Public Health Care Plan 2014-2020.

April 2015

In addition to providing financial support, Council attended a number of ANZAC Day services across the Peninsula where attending Elected Members laid wreaths on behalf of Council.

Port Julia Progress Association together with Council were announced as state winners for the National Clean Beaches Award.

February 2015

Citizenship Ceremony held welcoming five new Australian residents.

May 2015

Council borrowed \$1.11m from the Local Government Finance Authority of SA on behalf of the Point Turton, Marion Bay and Port Vincent Caravan Parks for the cabin replacement and upgrade programmes.

A working party was formed consisting of two Elected Members, Council staff and two representatives from the Edithburgh Progress Association to investigate a long term plan for the future of the Edithburgh Tidal Pool.

March 2015

Council approved a one-off increase to \$4,000 for the Arthurlton Oval Water Allocation.

Council approved sponsorship of the "2015 Tour of Minlaton".

June 2015

Council adopted its new Community Engagement Policy and Strategy along with a revised Council Report template which demonstrates how the community will be meaningfully engaged on new projects.

Council borrowed \$100,000 from the Local Government Finance Authority of SA on behalf of the Port Vincent Memorial Bowling Club Inc.

The following section presents a snapshot of Council's financial performance for 2014/15 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 2014/15 income is shown below.

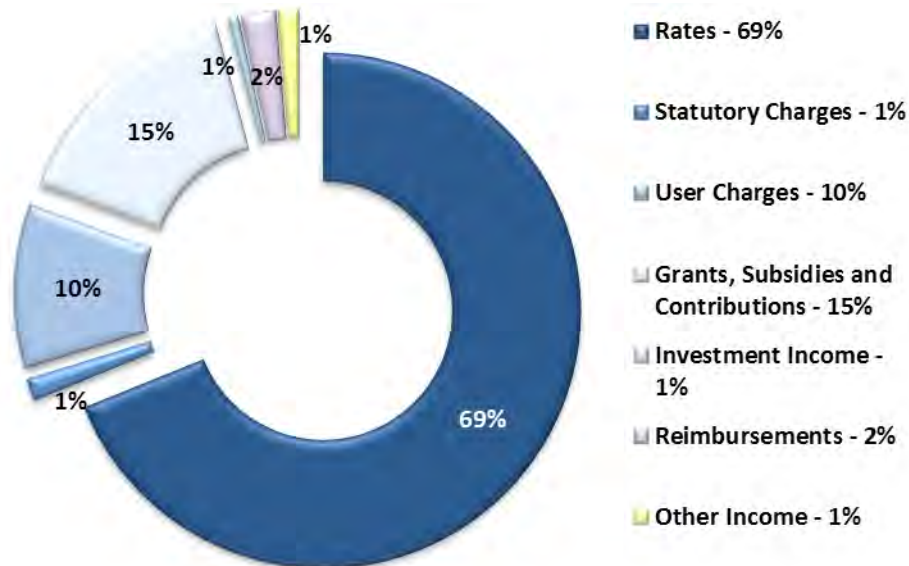


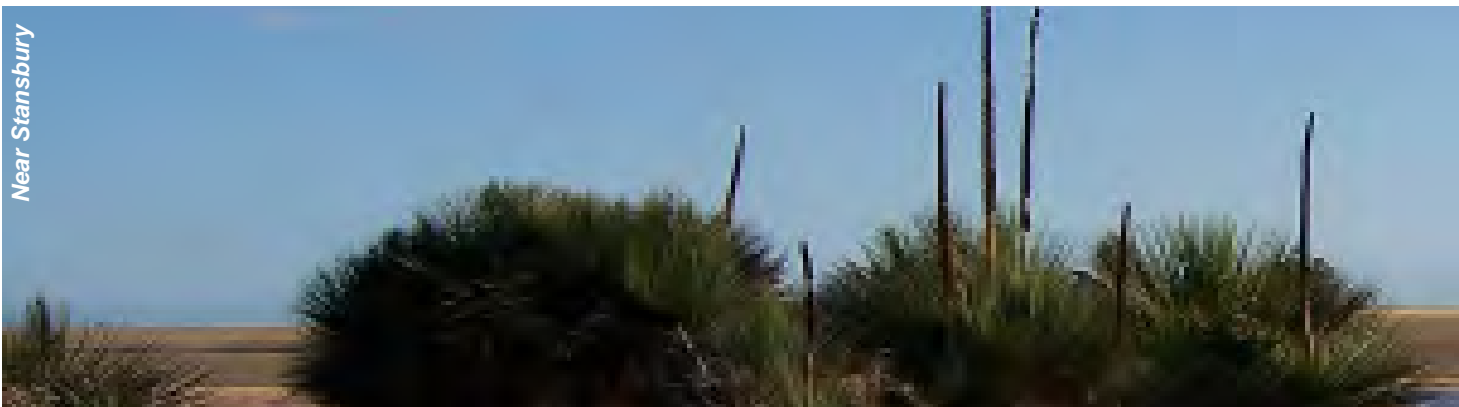
Figure 1: Breakdown of 2014/15 Total Income

Total income received during 2014/15 was \$27.7 million. Total income increased by \$2.7 million, predominantly due to additional Grants Commission 'Financial Assistance Grants' (FAGS) payments made in advance and other grant incomes successfully secured by Council.

Total Income (\$'000)	2014/15	2013/14	2012/13	2011/12	2010/11	2009/10
Rates	19,110	17,940	16,430	15,326	14,416	13,750
Statutory Charges	391	407	379	442	527	474
User Charges	2,866	2,787	2,861	2,674	3,889	4,422
Grants, Subsidies and Contributions	4,227	2,705	3,397	4,132	3,166	2,695
Investment Income	184	166	251	292	300	208
Reimbursements	610	660	570	651	889	662
Other Income	351	296	212	393	359	171
TOTAL	27,739	24,961	24,100	23,910	23,546	22,382

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 2014/15 expenses is shown below.

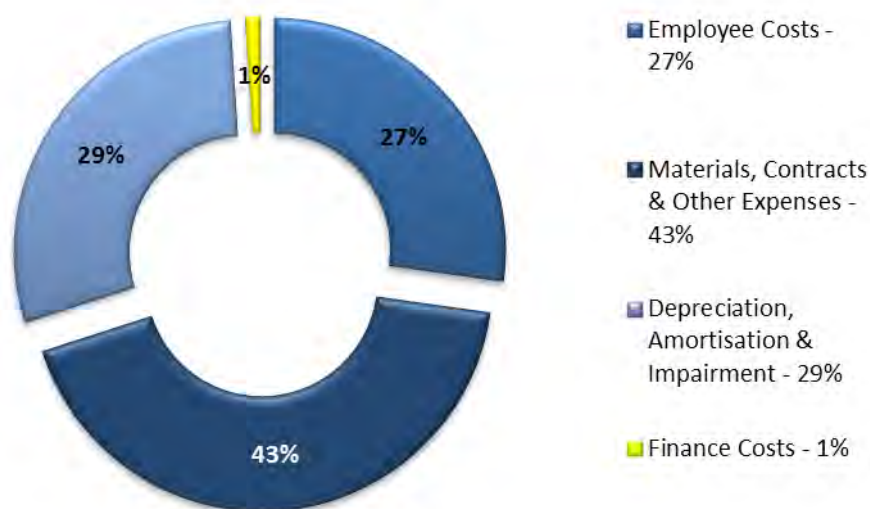
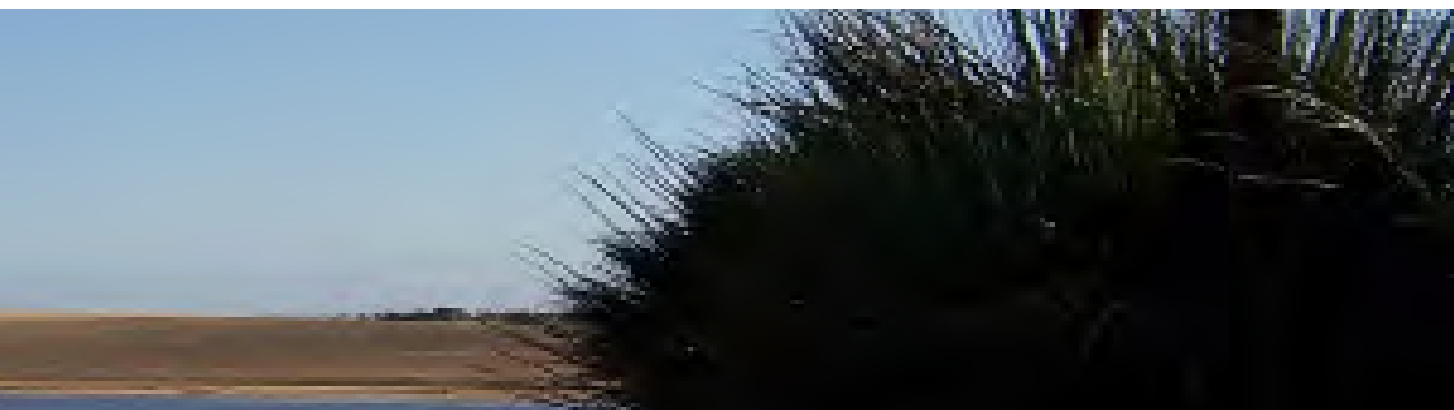


Figure 2: Breakdown of 2014/15 Total Expenses

Total expenses were \$29.4 million in 2014/15, which was a 3.65% (\$1.03m) increase over the previous year. Employee costs were 7.87% (\$584k) higher than the previous year which reflects the predicted EBA and increments increases, and the reclassification of capital works projects which provided a shift in focus to operational maintenance on roads in place of capital renewal works. New fringe benefits tax (FBT) ruling on formulas, some staff reclassifications to better reflect work actually undertaken by staff and staff undertaking additional duties also impacted the total employee costs.

Total Expenses (\$'000)	2014/15	2013/14	2012/13	2011/12	2010/11	2009/10
Employee Costs	8,006	7,422	7,140	6,502	6,180	5,556
Materials, Contracts & Other	12,599	12,279	11,152	11,008	12,531	10,947
Depreciation, Amortisation & Impairment	8,511	8,438	8,827	9,333	8,751	8,551
Finance Costs	300	240	303	369	443	439
TOTAL	29,416	28,379	27,422	27,212	27,905	25,493

Table 2: Total Expenses

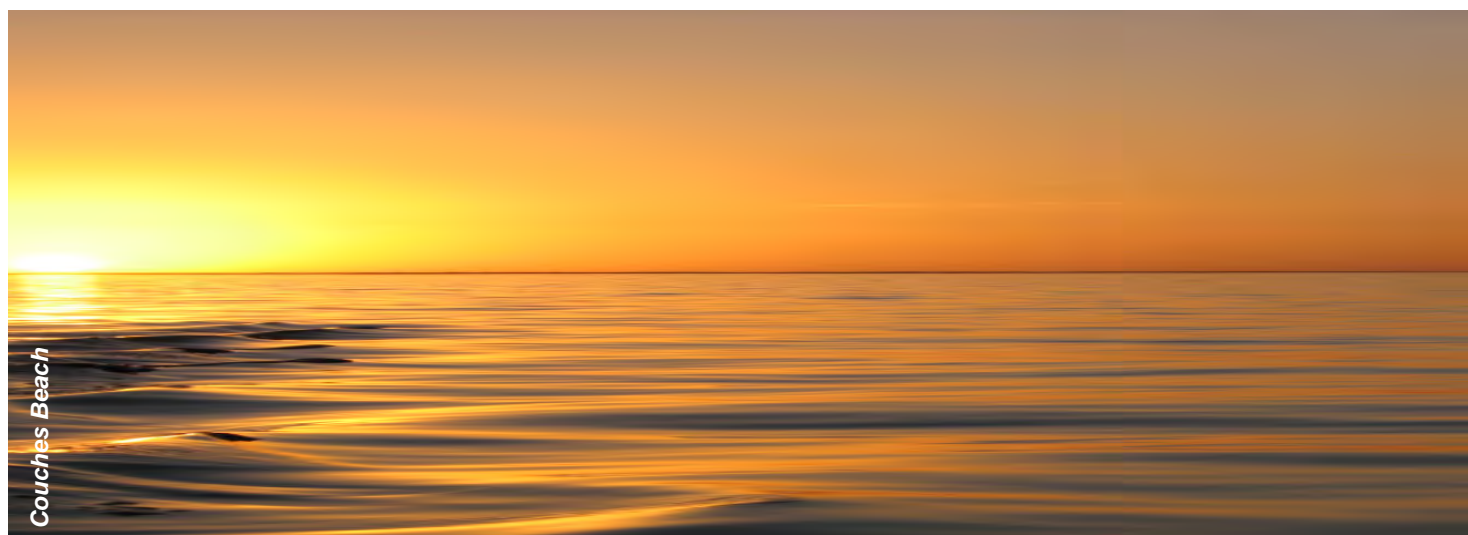


Actual Performance against Original Budget

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 2014/15 budget. The following table identifies that as at 30 June 2015 Council made significant improvements to the overall bottom line.

Total Income (\$'000)	2014/15 Actual	2014/15 Budget	Variance	% Variance
Rates	19,110	19,094	16	0.1%
Statutory Charges	391	450	-59	-13.1%
User Charges	2,866	2,941	-75	-2.6%
Grants, Subsidies and Contributions	4,227	2,870	1,357	47.3%
Investment Income	184	121	63	52.1%
Reimbursements	610	344	266	77.3%
Other Income	351	156	195	125.0%
TOTAL	27,739	25,976	1,763	6.8%
Operating Expenses (\$'000)	2014/15 Actual	2014/15 Budget	Variance	% Variance
Employee Costs	8,006	7,670	336	4.4%
Materials, Contracts & Other Expenses	12,599	12,335	264	2.1%
Depreciation, Amortisation & Impairment	8,511	9,153	-642	-7.0%
Finance Costs	300	378	-78	-20.6%
TOTAL	29,416	29,536	-120	-0.4%
NET OPERATING RESULT	-1,677	-3,560	1,883	-52.9%

Table 3: Actual vs. Budgeted



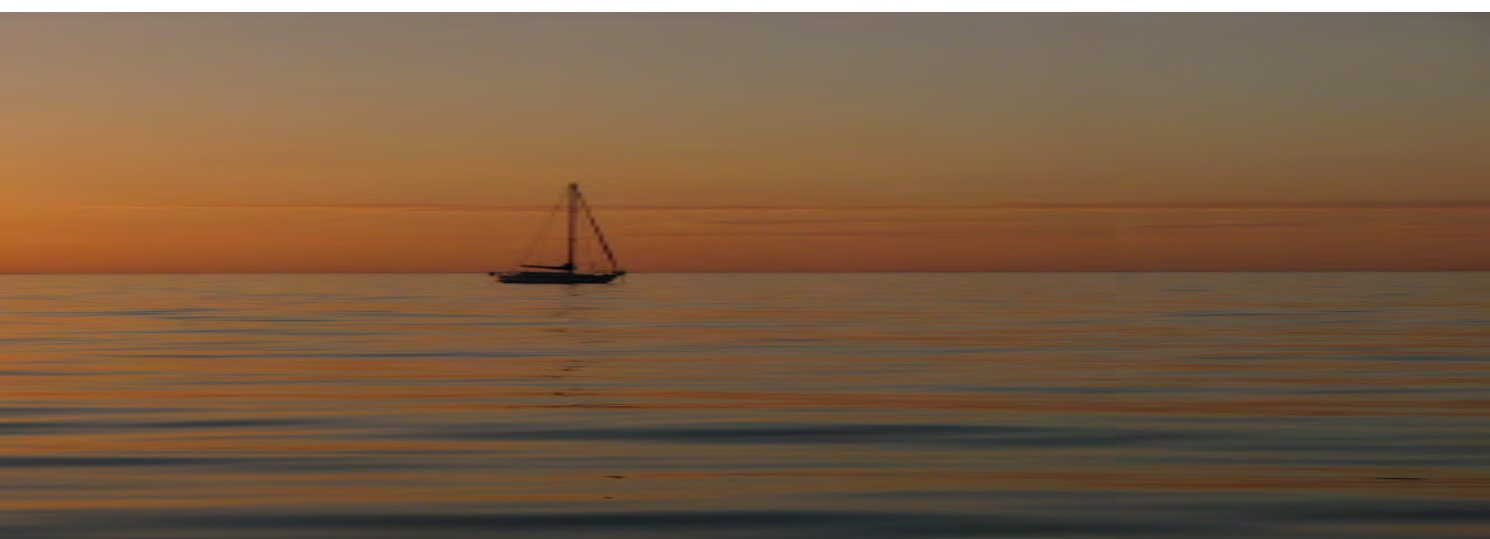
Key Financial Ratios

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	2014/15	2013/14	2012/13	2011/12	2010/11
Operating Surplus Ratio	(9%)	(20%)	(21%)	(23%)	(32%)
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.					
Adjusted Operating Surplus Ratio	(16%)	(20%)	(21%)	(27%)	(32%)
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.					
Net Financial Liabilities Ratio	11%	9%	6%	7%	7%
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).					
Asset Sustainability Ratio	53%	49%	40%	27%	20%
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

Council is made up of 12 Elected Members, one of whom is the Mayor, and all are elected by eligible voters. In accordance with the Local Government (Elections) Act 1999, elections are held every four years, with the last election held in November 2014.

Mayor Ray Agnew was re-elected uncontested. Elections were held for Council's three wards with a total of 18 candidates contesting for the 11 positions.

The Voters Rolls for the election closed on 8 August 2014 with the nomination period open from 2 September through to 16 September 2014. Voting closed at 5pm on Friday 7 November with the counting of votes conducted on 8 November 2014. A total of 49.93% of eligible voters returned voting papers.

The next Council election will be held in November 2018.

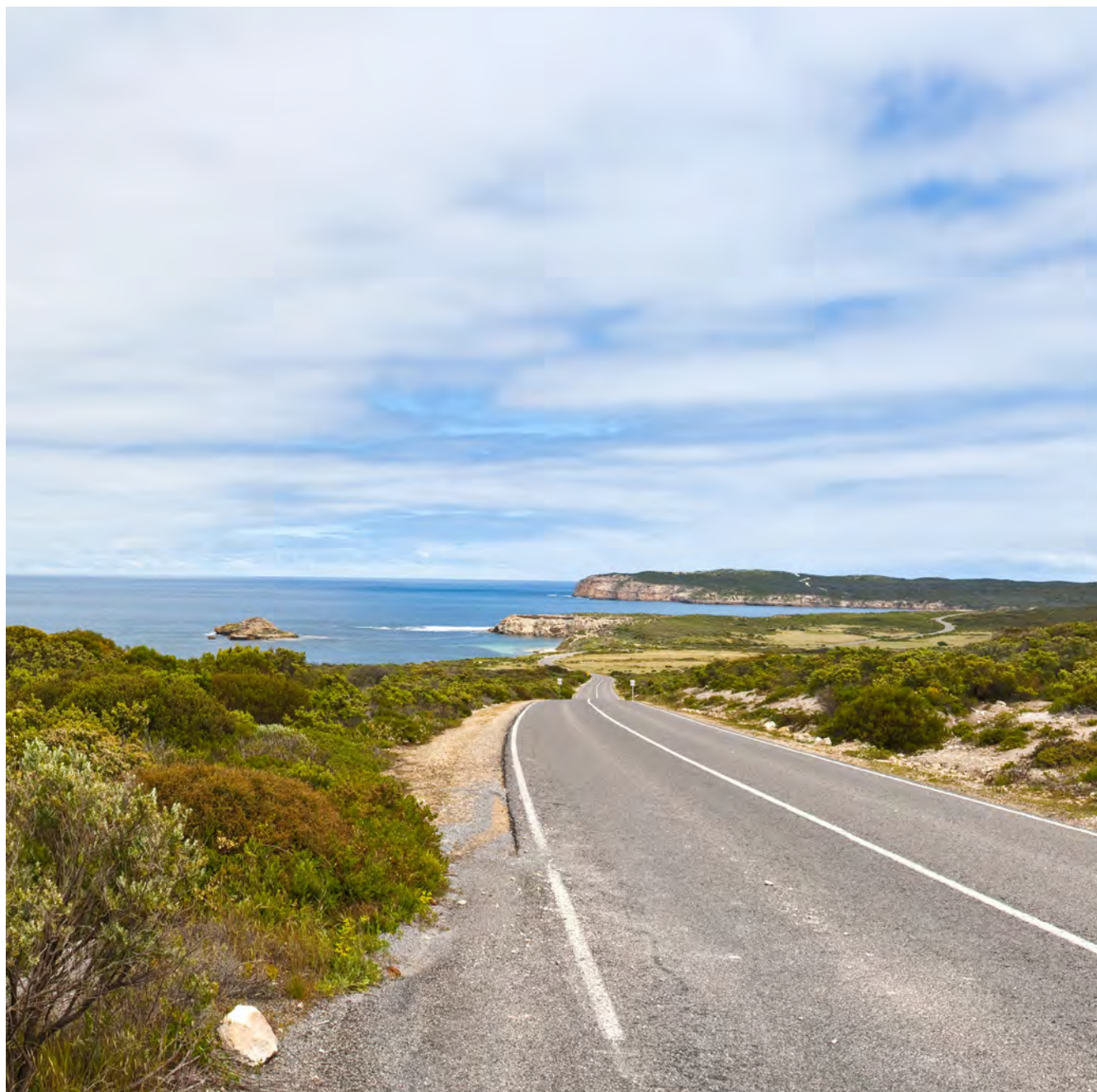
The elected Mayor as at 30 June 2015 was:

Mayor Ray Agnew OAM

Address: PO Box 57
Maitland SA
5575

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

Telephone: 0419 847 292



The Elected Members as at 30 June 2015 were as follows:

Kalkabury Ward

Cr. Trevor Davey, Cr. Alan Headon, Cr. David Langford and Cr. Tania Stock



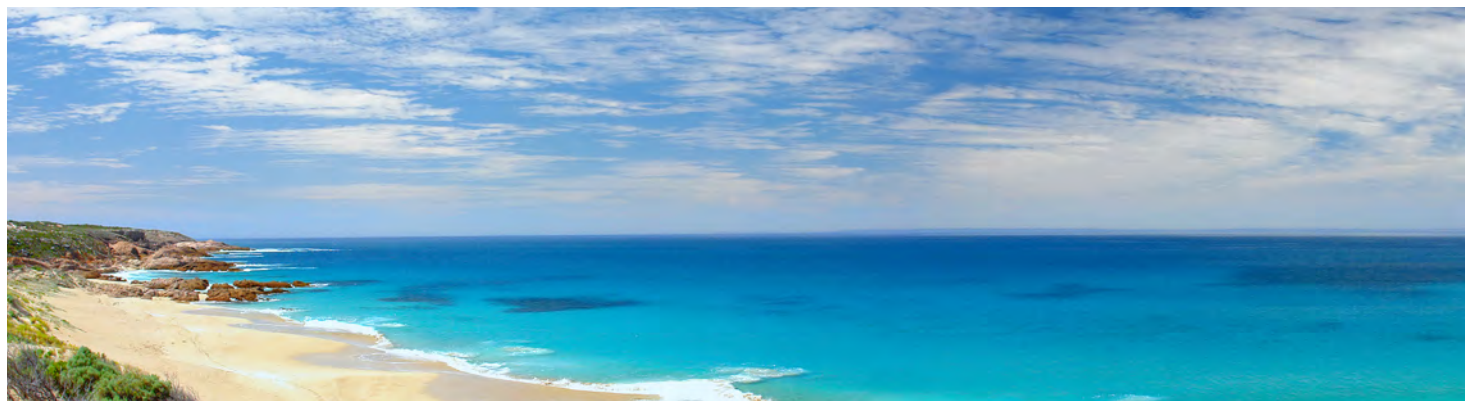
Gum Flat Ward

Cr. Naomi Bittner, Cr. Jeffrey Cook and Cr. Scott Hoyle



Innes/Pentonvale Ward

Cr. Darren Braund, Cr. Veronica Brundell Cr. Adam Meyer and Cr. John Rich



Kalkabury Ward

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



Gum Flat Ward

Northern boundaries of the Hundreds of Wauratee and Mulloowurtie.

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



Innes/Pentonvale Ward

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



Elected Members 1 July - 14 November 2014

The dedication, hard work and years of service of the non-returning Elected Members is acknowledged.



Brenda Bowman Served as Deputy Mayor from November 2006 to November 2014.

May 1995 –
November 2014

Involved in the amalgamation to establish the District Council of Yorke Peninsula.

Chair of: Finance and Community Services Committee, Art Committee, Access Advisory Working Party, Ardrossan Area School Library Board, CYP Refuse Depot Management Sub-Committee.

Member of many more committees and working parties and Council representative and various Boards and Progress Associations.



Dean Butler

November 2010 –
November 2014

Member of: Access Advisory Working Party, Yorke Peninsula Community Transport & Services Board, Minlaton and District School Council, Section 101A Strategic Planning and Development Policy Committee, Minlaton Community Library Board, Grants Working Party.



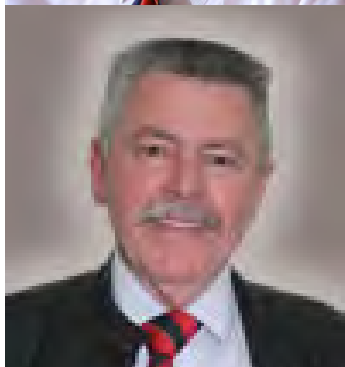
Robert Nicholls

Chair of: Audit Committee and Art Committee.

May 2006 –
November 2014

Member of: Engineering/Assets & Infrastructure Services Committee, Finance and Community Services Committee, CEO Annual Performance Review Working Party, Alcohol Management Working Party – Dry Zone Management, Section 101 A Strategic Planning and Development Policy Committee, Coastal Infrastructure Working Party.

Council representative to: Port Vincent Progress Association, Port Julia Progress Association, Yorke Peninsula ICAN Committee, CLGR Climate Change Working Party.



Barry Schell

November 2010 –
November 2014

Member of: Point Turton Progress Association, Yorketown Progress Association, Yorketown Hall Committee, Wool Bay Progress Association, Yorketown Community Library Board, Section 101A Strategic Planning and Development Policy Committee.



John Sendy

November 2010 –
November 2014

Member of: Edithburgh Progress Association, Edithburgh Institute Committee, Friends of Port Moorowie Committee, Edithburgh Museum/National Trust, CYP Ambulance Committee, Section 101A Strategic Planning and Development Policy Committee.

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 2014/15, the Elected Members held thirteen Council Meetings (12 Ordinary and one Special) and made a total of 268 decisions. A yearly comparison is provided below.

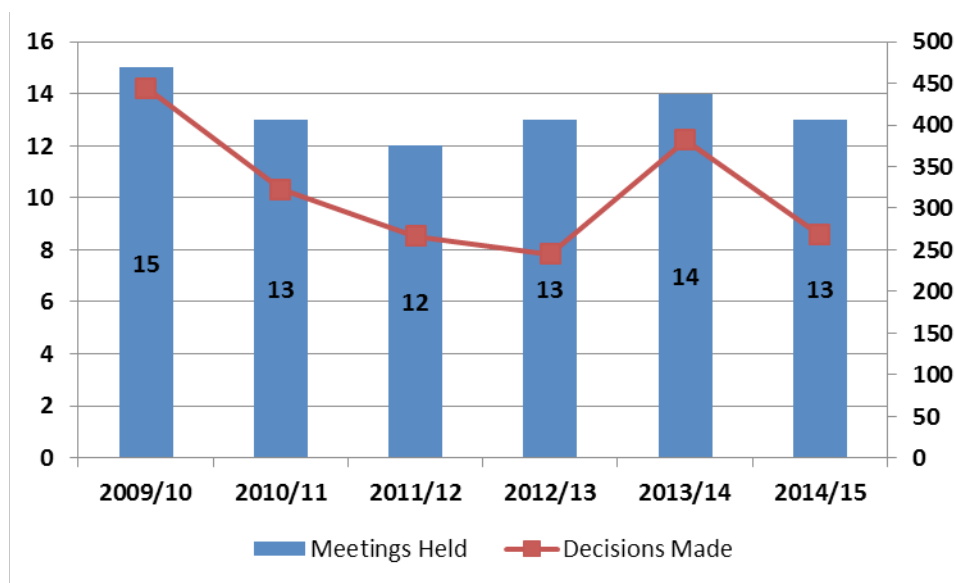


Figure 3: Council Meetings Held and Decisions Made

Record of Attendance

Elected Members	Ordinary Meetings
Mayor Ray Agnew OAM	12
Deputy Mayor, Brenda Bowman*	4
Deputy Mayor Trevor Davey	11
Cr. Naomi Bittner**	7
Cr. Darren Braund**	8
Cr. Veronica Brundell	12
Cr. Dean Butler*	4
Cr. Jeff Cook	9
Cr. Alan Headon**	8
Cr. Scott Hoyle**	7
Cr. David Langford	9
Cr. Adam Meyer**	8
Cr. Bob Nicholls*	4
Cr. Barry Schell*	4
Cr. John Sendy*	4
Cr. Tania Stock	10
Cr. John Rich	11

Table 5: 2014/15 Meeting Attendance
- Ordinary Council Meetings

* Council Term 1 July - 14 November 2014

** Council Term 26 November 2014 - 30 June 2015

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

Minutes of the principal committee meetings are made publicly available via Council's website as soon as practicable following the meeting.

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*.

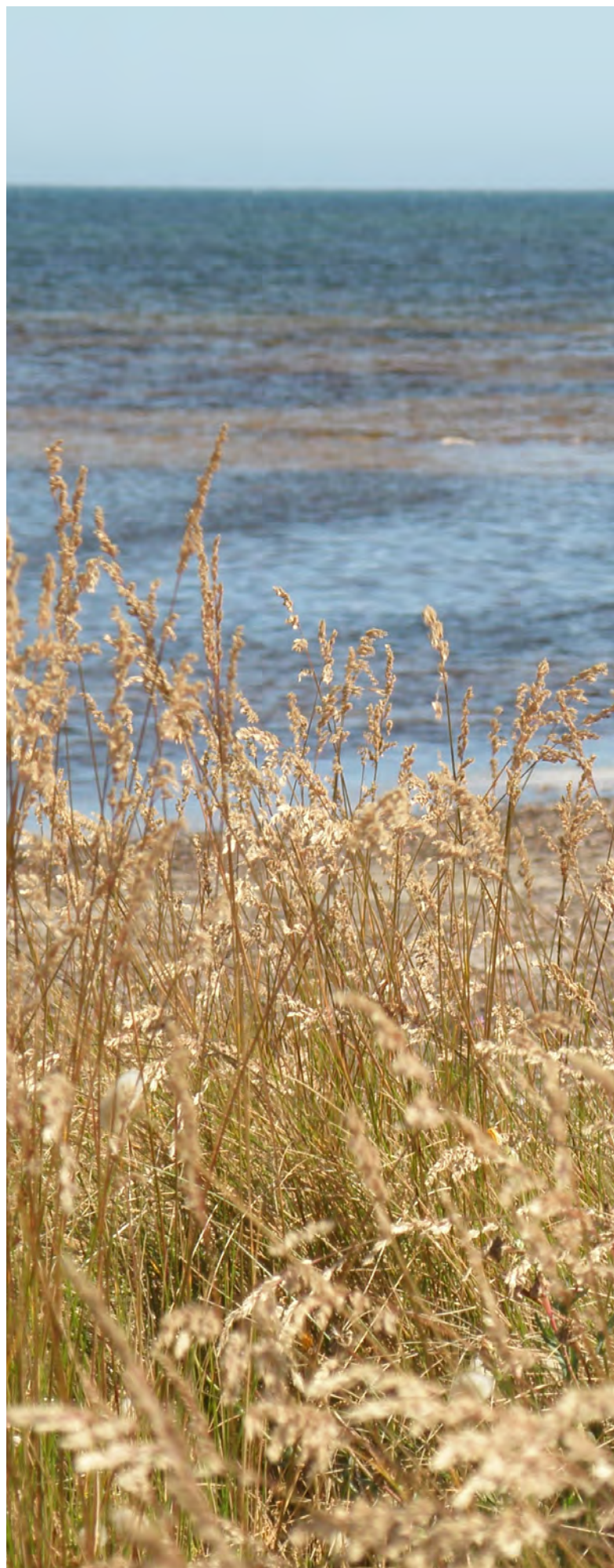
The Committee is appointed by Council and consists of three Elected Members of Council and two independent members. The members of the Audit Committee during the year were:-

- Mr Peter Brass (Chair)
- Mr David Hurley
- Councillor Brenda Bowman (July - November 2014)
- Councillor Scott Hoyle (December 2014 - June 2015)
- Councillor Bob Nicholls (July - November 2014)
- Councillor John Rich
- Councillor Tania Stock (December 2014 - June 2015)

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 six 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 Elected Members, three independent members and an independent Presiding Member. The members of the Development Assessment Panel during the year were:-

- Mr Rodney Button (Presiding Member)
- Ms Debra Agnew
- Ms Susan Avery (February – June 2015)
- Mr Colin Boyce (July 2014 - Jan 2015)
- Mr Peter Tonkin
- Councillor Jeff Cook
- Councillor Trevor Davey (July 2014 – Jan 2015)
- Councillor Scott Hoyle (February – June 2015)
- Councillor John Rich

During the 2014/15 financial year, the Panel conducted 7 meetings and considered 20 applications. A yearly comparison is provided below.

	Approved	Deferred pending further information	Approval to proceed to full assessment	Withdrawn	Refused	TOTAL
2009/10	50	0	0	0	9	59
2010/11	47	3	0	1	0	51
2011/12	31	2	0	0	0	33
2012/13	19	1	2	1	0	23
2013/14	25	2	0	0	3	30
2014/15	15	1	0	0	4	20

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 Building and Fire Safety Committee

James Well

Delegations 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) as soon as practicable

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.

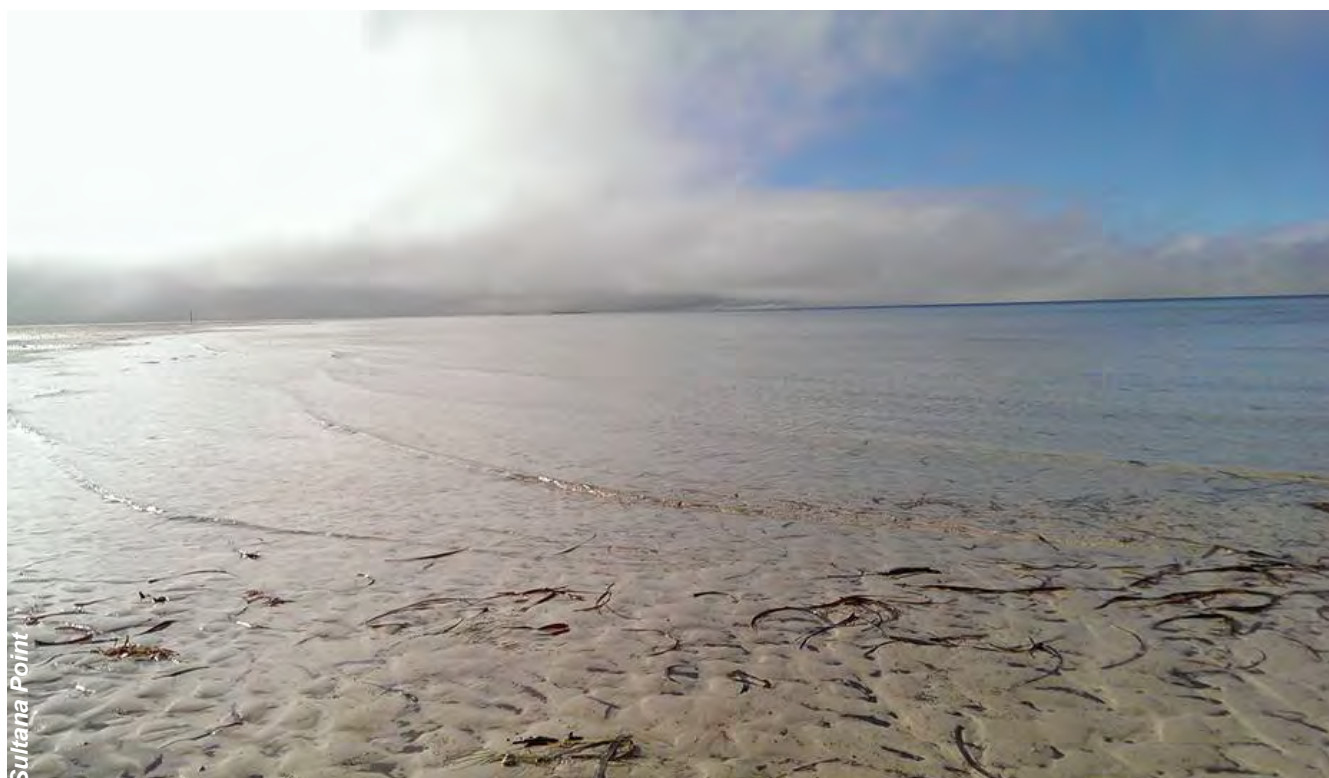
Elected Member Training and Development

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
Mandatory Training *	13
LGA Ordinary General Meeting	2
LGMA National Conference	2
Audit Committee Training	3
National General Assembly	2
LGA Annual General Meeting	1
Roads and Works Conference	5
Public Health Partnerships Forum	3
Mayor Residential Seminar	1
Partnership for Learning Training	1

* The *Local Government (Governance) Amendment Bill 2014* passed through Parliament on 28 October 2014 which introduced mandatory training requirements for all Elected Members which must be completed within the first 12 months following an election. The mandatory training included:

- Introduction to Local Government
- Legal Responsibilities
- Council and Committee Meetings
- Financial Management and Reporting



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 2014/15, our Council was determined as 'Group 3' and the allowances are set out below:

Ordinary Council (Group 3)	Annual Allowance
Mayoral	\$51,200
Deputy Mayor	\$16,000
Elected Members	\$12,800

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) 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.



Gleesons Landing

Review of Internal Decisions



Council has a "Three Tier Process" for managing customer complaints, as set out in item 4.2 of Council's Complaint Policy (PO147). An internal review is the third tier in Council's complaints handling process.

Council's Internal Review of a Council Decision Policy (PO037) provides guidance when dealing with formal requests for a review of a decision of Council, our staff and other people acting on behalf of Council, in accordance with Section 270 of the Local Government Act.

No requests for an internal review of decisions were received during 2014/15.

The policy and information about how to lodge a complaint, is available by clicking on the "Complaints, Compliments and Suggestions" link on the front page of Council's website, or via any Council office.

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 seven complaints were received in 2014/15. All complaints were managed in accordance with the Complaints Policy. The complaints received were in respect to: waste collection, internet connections, illegal dumping and road complaints regarding North Coast Road and Pepper Road among others.

All complaints have been responded to and finalised with the exception of North Coast Road.

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 2014/15 Council undertook eighteen 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:

09/07/2014	Tender Management and Operation of Council's Transfer Stations
09/07/2014	Tender Principal Office Expansion Proposal
23/07/2014	Acquisition of Council Land
13/08/2014	Waste and Recycling charge legal action
13/08/2014	Acquisition of Council Land
13/08/2014	CEO Performance Appraisal
10/09/2014	Tender Walk the Yorke Trail Shelter, Floor, Tank & Setting
11/03/2015	Tender Bitumen Services 116/2014
08/04/2015	Proposed Sale of Land for Non-payment of Rates
08/04/2015	Walk the York Cartage and Construction of compacted gravel trail at Point Pearce
08/04/2015	Material Supply Tender
13/05/2015	Walk the Yorke - Signage Tender
13/05/2015	Tractor Tender 120/2015
13/05/2015	Tandem Truck Tender 119/2015
13/05/2015	Drilling and Blasting Tender 124/2015
13/05/2015	Wood Chipper Tender 122/2015
13/05/2015	Three Front Deck Mowers Tender 121/2015
10/06/2015	Five (5) 4x2 Cab Chassis Utilities Tender 126/2015

The following confidential items were released for public record during 2014/15:

13/11/2013	Black Point Boat Ramp Tender
13/11/2013	Grader Tender 107/2013
13/11/2013	Chief Executive Officer Performance Appraisal
11/12/2013	Walk the Yorke Materials Tender 108/2013
22/01/2014	Self-Propelled Vibratory Roller Tender 109/2013
22/01/2014	Walk the Yorke Trail Construction Tender 110/2013
14/05/2014	Transfer Station Contract Extension



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

Register of Elected Members Gifts and Benefits

Register of Officers Gifts and Benefits

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 48 Prudential Management Policy

Section 49 Purchasing and Procurement Policy

Section 50 Community Engagement Policy

Section 77 (1)(b) Elected Members facilities, services and expenses Policy
Section 78 (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 were four new policies developed, with many others being updated to reflect changes to legislation, best practice and other requirements:

- PO057 Community Engagement Policy
- PO058 Purchasing - Procurement Policy
- PO066 Yorke Peninsula Art Exhibition Policy
- PO128 Asset Management Policy



Stansbury Harvest

Freedom of Information

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 57
MAITLAND SA 5573

During 2014/15 one Freedom of Information application was received. A yearly comparison is provided below.

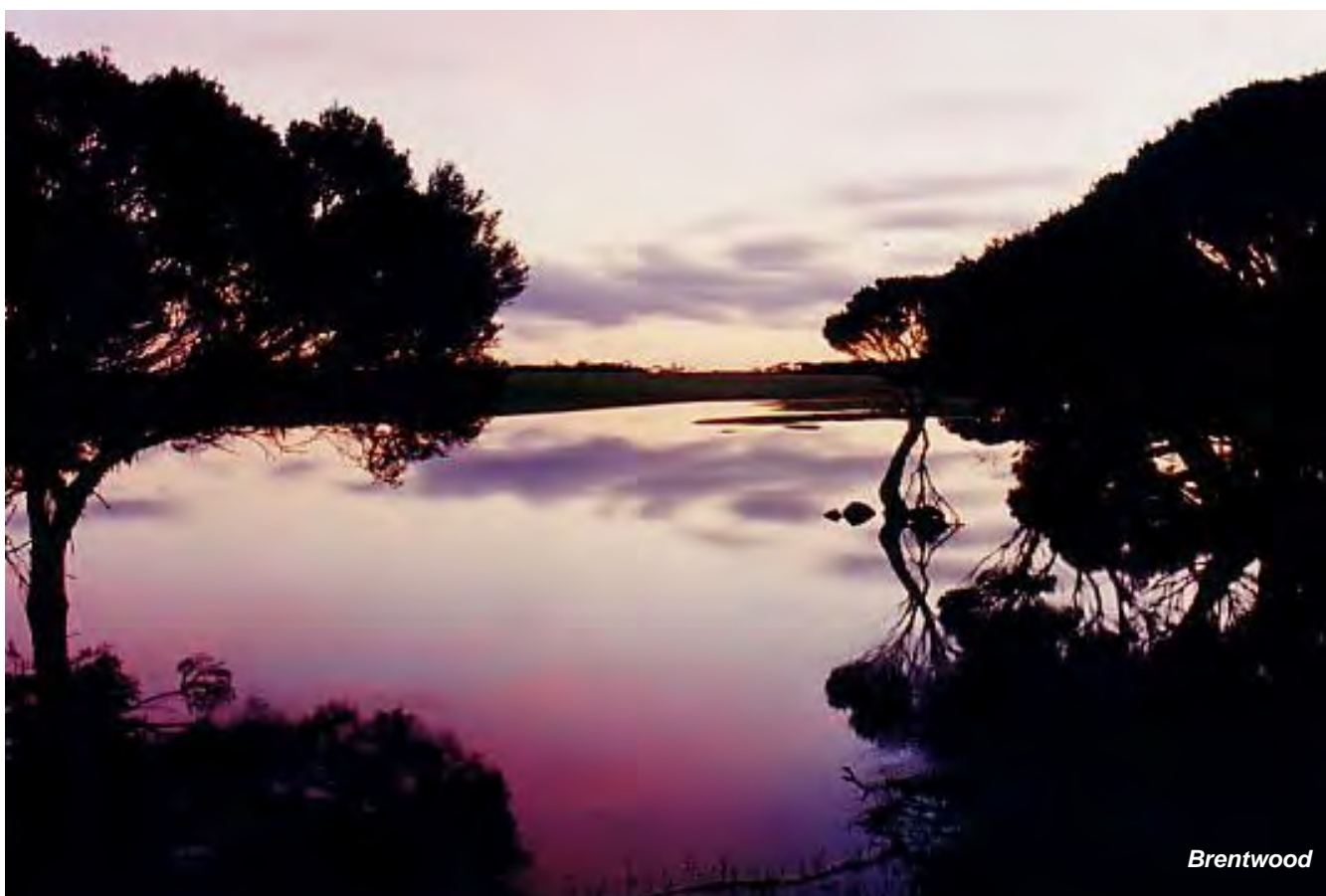
	New Applications	Access granted in full	Access Refused
2006/07	1	1	0
2007/08	1	1	0
2008/09	1	1	0
2009/10	1	1	0
2010/11	1	0	1
2011/12	2	2	0
2012/13	2	2	0
2013/14	3	3	0
2014/15	1	1	0

Table 7: Yearly Comparison of Freedom of Information Applications

Tendering and Procurement

Council's Purchasing - Procurement Policy and supporting procedures have been developed pursuant to Section 49 of the *Local Government Act 1999*.

Refer to PO058 Purchasing - Procurement Policy (available on Council's website) which was reviewed, updated and adopted throughout 2014/15.



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.

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 2014/15 Council had the following acquisition:

- Effluent Works Transfer, Allotment 69 Port Julia Certificate of Title Volume 5997 Folio 538 PLN 68252 in November 2014

There were nil disposals during 2014/15.

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 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 alternation to its composition or ward structure.

Council's last review, including two separate rounds of public consultations was concluded on 11 September 2013. The review resulted in Council formally resolving to retain its current composition but introduce an amended three ward structure which was more evenly balanced in elector numbers.

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	6,630	1:663
DC Copper Coast	11	10,385	1:944
DC Mallala	10	5,824	1:582
Pt Augusta City Council	10	9,244	1:924
Pt Pirie Council	10	12,361	1:1,236
Wakefield Regional Council	10	4,730	1:473
Yorke Peninsula Council	12	9,231	1:769

*Table 8: Representation Quotas 2014/15.
Source: LGA (SA)*



Golden Canola



Our Organisation

At 30 June 2015, the Corporate Management Team consisted of the Chief Executive Officer and three Directors as shown below.

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

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 is committed to the principles of Equal Employment Opportunity (EEO) and the provision of a work environment that is free from all types of discrimination including bullying, victimisation and harassment.

Council's Fair Treatment Policy is up-to-date and Discrimination and Harassment Contact Officers are trained. The Policy clearly defines discrimination, bullying and harassment and ensures that staff and customers are treated fairly, equitably and consistently.

Council continues to have a diverse workforce involved in operational, administrative, technical, para-professional, professional, specialist, managerial and executive services. As at 30 June 2015, Yorke Peninsula Council employed 142 staff comprising full time, part time and casual employees. These staff worked across 111.4 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	Number	%
Permanent – Full-time	95	67%
Permanent – Part-time	22	15%
Casual	25	18%
TOTAL	142	100%

Table 11: Total Employees by Status

Age Range	Male	Female
18-30	4	9
31-40	10	19
41-50	21	16
51-60	38	10
61-70	6	6
71-80	0	3
TOTAL	79	63

Table 12: Total Employees by Age Range

Category	Male	Female	Total
Professional	10	16	26
Managerial	10	2	12
Clerical	1	29	30
Librarian	0	16	16
Operative	58	0	58
TOTAL	79	63	142

Table 13: Total Employees by Classification

Corporate Wellbeing

In addition to Council's statutory duty of care to provide a safe working environment for staff, Council is committed to enhancing the health of our workforce.

A healthy workforce will allow us to gain from the potential of our people and increase our capacity to deliver excellent service to our customers. The Council, in partnership with the Corporate Health Group continue to provide wellness programs for all staff including annual health assessments, skin screenings, flu vaccinations and healthy eating promotions.

Staff Recognition

Council appreciates the contributions that long-standing staff make to the organisation and the community. Various staff have been recognised for their years of service with Council in the 2014/15 financial year including:

- 3 staff x 25 years
- 3 staff x 20 years
- 1 staff x 15 years
- 2 staff x 10 years



Rural Management Challenge

The Local Government Managers Australia (LGMA) Rural Management Challenge was held in Mount Gambier on 16th October 2014 which had the Yorke Peninsula team competing against seven other regional Councils.

The Yorke Peninsula team – aptly named 'Peninsula Powerhouse' – undertook many 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 they 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 third year in a row.

The 2014 Yorke Peninsula team consisted of staff from across all sectors of Council including; Development Services, Executive Services, Infrastructure Services, Organisational Development and Visitor Information Services.



Staff Training and Development

Council places a high level of importance on having a skilled and talented workforce and continuously developing organisational, leadership and professional/technical capabilities. We do this through a number of mechanisms including:

- A rolling annual corporate training calendar
- A comprehensive program of statutory training
- Specific training and professional development opportunities for individual staff identified through performance and development appraisals
- Comprehensive induction of new staff
- Other specialised training as determined by individual departmental needs
- Traineeships offered to new and existing staff

Council also has a formal studies assistance program to encourage and enable staff to undertake approved studies and enhance their qualifications whilst working. This includes diploma, undergraduate and post graduate level studies.



Industrial Relations

Council has a comprehensive and best practice suite of staff policies and procedures which have been developed to attract and retain a competitive workforce in addition to assisting Council to maintain a healthy working environment free from industrial relation issues.

Risk Management

Council adopted its revised Risk Management Policy and Procedure in March 2015. The documents aim to develop, implement and maintain an organisational risk management plan, incorporating work health and safety, injury management and internal controls.

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

In 2014/15, Council remained committed to applying risk management principles across all of its operations and functions in order to achieve Council's Strategic Plan objectives. This included identifying 17 organisational risks which will be monitored and treated according to the Strategic Risk Management Plan.



Work Health and Safety

Council is committed to maintaining a comprehensive work health safety (WHS) and injury management system which provides a safe environment for all Council workers, volunteers, contractors and the general public. This includes minimising incidents and effectively managing injuries sustained by having a system that is legislatively compliant and structured to achieve the requirements of the Performance Standards for Self Insurers (PSSI).

In 2014/15, the focus was on continuous improvement in Council's approach to all its activities. As an outcome, Council's WHS Committee endorsed and adopted a number of WHS procedures to ensure safe systems of work are implemented. In 2015 a new WHS Committee was established for a three year term to provide a consultative forum for management and employees to constructively discuss health and safety matters in the workplace.

Congratulations to workers based at the Yorketown Depot on receiving the Local Government Association Workers Compensation Scheme major award for best practice in WHS for the 'weed spray vehicle innovation'.



In partnership with Country Health SA and Yorke Peninsula schools, Council have successfully delivered two well attended National Youth Week events, in Maitland and Yorketown, plus an internet safety forum, presented by the Carly Ryan Foundation in Minlaton and several interactive art workshops.

Additionally, funding secured through the Department of Communities and Social Inclusion enabled Council and its partners to launch and develop the community project based Participation and Mentoring Program in Yorketown.

Council have actively participated in both the Yorke Peninsula Youth Workers Network and the Youth Peninsula Southern Yorke Partnership to foster collaboration and information sharing whilst maximising available opportunities and resources.

Minlaton Community Skate Park

The Minlaton Skate Park Committee, as a sub-committee of the Minlaton and District Progress Association, worked tirelessly for many years to bring this project to fruition.

The Committee was successful in securing grant funding from the Department of Sport and Recreation to get this project off the ground. Council was a keen supporter of this project and provided cash and project management, including undertaking risks assessments prior to, during and after construction.

The Skate Park was officially opened on 21 November 2014 with Council and the Progress Association sharing the honours of cutting the ribbon.

In January 2015 the Minlaton Skate Park Committee has formally resolved to present the Minlaton Skate Park to Council as an Asset Free of Charge, meaning that Council is now responsible for all ongoing maintenance, insurance and public liability.





Grant Funding

Successfully obtaining grant funding is an important function for Council and provides a mechanism for delivering additional projects that would have been otherwise sourced through additional rates.

In 2014/15 the Yorke Peninsula Council was successful in obtaining a total of \$274,598. A breakdown of the grant funding received is provided below.

Project	Funding Agency	Funding \$	Council's Contribution
Participation and Mentoring Program Leap Funding	Office for Youth	\$16,000	\$45,280 in-kind support
2013/14 Natural Disaster Resilience Program	Dept. of Water and Natural Resources	\$31,443	
	Minister for Emergency Services	\$31,443	
Coobowie Flood Protection Strategy	Dept. of Water and Natural Resources	\$20,000	\$5,000
Pine Point Flood Protection Strategy	Dept. of Water and Natural Resources	\$16,000	\$4,000
North West Country Region Funding – Leisure Options: Aged Care Funding	Dept. of Social Services – Home and Community Care (HACC)	\$15,136	
South Australia Home and Community Care	Dept. of Social Services – Home and Commu	\$82,587	
Roadside Vegetation Survey Stage 2	Native Vegetation Council	\$34,613	\$16,750 cash and in-kind support
Roadside Vegetation Markers	Dept. of Water and Natural Resources – Natural Resources Management Board	\$500	
Fencing at Burners Beach Campground and Gleasons Landing	Dept. of Water and Natural Resources – Natural Resources Management Board	\$6,876	
Point Turton Link – Walking Trail	Planning SA	\$20,000	\$6,000 and \$10,000 in-kind support
TOTAL		\$274,598	

Table 9: Grant funding received 2014/15





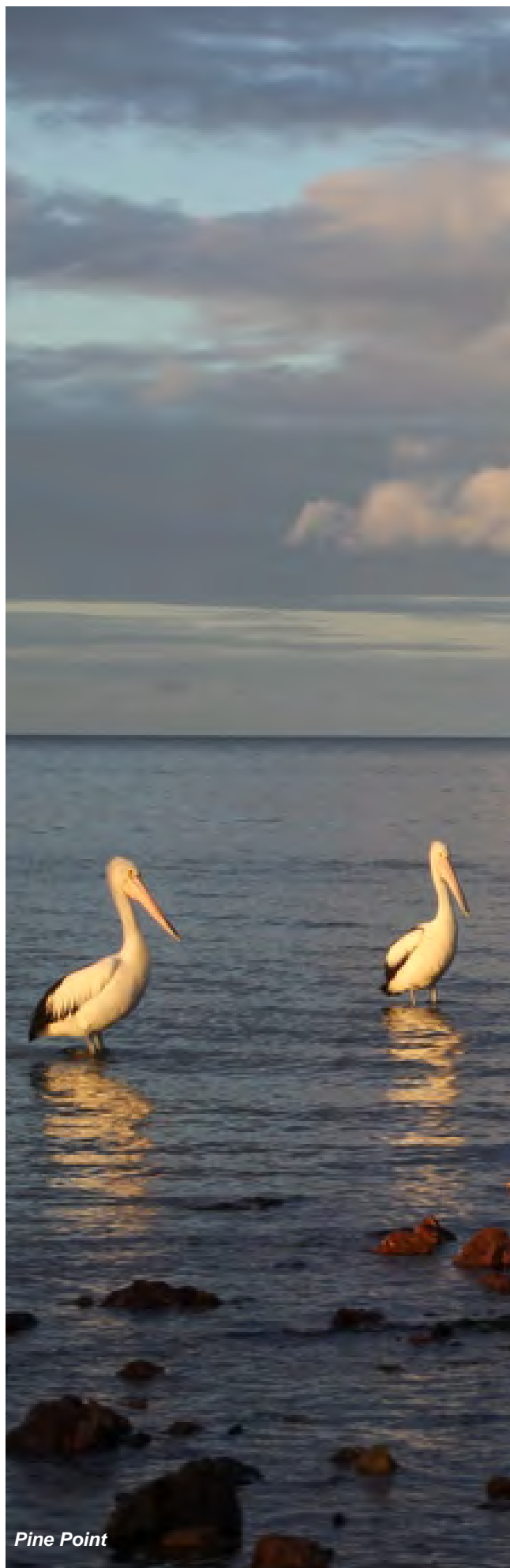
Awards

Council is proud of the following outstanding achievements throughout 2014/15.

Award	Category	Project	Date
Local Government Managers Australia (SA) Challenge	2014 Rural Management Challenge	Yorke Peninsula team named 'Peninsula Powerhouse'	16/10/2014
KESAB Sustainable Communities Award	Community Action and Partnerships	Various	24/10/2014
KESAB	Wipe out Waste	Supporting school and early years waste education – Awarded to Central Local Government Region of SA	24/10/2014
Local Government Association Workers Compensation Scheme Major Award	Best Practice in Work Health and Safety	Weed Spray Innovation	30/10/2014
KESAB Clean Beaches Award	Community Action and Wellbeing	Port Julia Progress Asc in partnership with Council	9/04/2015

Table 10: Awards received 2014/15

Council would also like to congratulate the Edithburgh Caravan Park for their "Silver Medal" in the 2014 South Australia Tourism Awards.



Pine Point

In addition to planned works for 2014/15, Council's Construction and Maintenance workers responded to more than 700 Customer Service Requests throughout the year.

These activities included responding to acts of vandalism, maintenance and replacement of signs, maintenance to public buildings, stormwater infrastructure installation, driveway installations, tree trimming, maintenance to coastal infrastructure, kerb and footpath maintenance and various other activities.

Asset Management

Council has continued with the development of its Asset Management software 'Conquest' with Transport, Land and Buildings, Community Wastewater Management Systems (CWMS) and Stormwater asset registers uploaded to the system throughout 2014/15.

CWMS and Stormwater assets were revalued and as part of this process, digitised plans and assigned attribute data were developed in MapInfo.

Council's 17 CWMS were split into four categories; Nodes (inspection points, maintenance holes etc.), Pipes, Pumping Stations and Wastewater Treatment Plants and Storage.

Digitised plans and assigned attributes were also completed for Stormwater infrastructure, which includes; Nodes (side entry pits, junction boxes, inlet pits etc.), Drains (concrete pipes, box culverts etc.) and Reuse and Storage (Pumping Stations, storage dams etc.).

Council also commenced the development of a draft Transport Asset Management Plan, which provides a way forward for managing Council's extensive road network.

Community Engagement

National Schools Tree Day was a huge success again this year with 11 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.

Road Infrastructure

Addressing transport needs is a high priority for Council. Every effort is made to upgrade and maintain the vast road network within allocated resources. Challenges of demand and expectation are faced by Assets and Infrastructure Services staff who apply an even balance and sustainable service level to this asset base.

As the owner of the largest road network within the South Australian Local Government sector, Council is confident that the travelling public acknowledges the achievement to upgrade is difficult within Council's limited resources. With this in mind, maintenance programs are generally adjusted to keep the rate of deterioration of the road under control, ensuring the road condition does not fall below a reasonable standard.

The following projects were included in the 2014/15 Works Program:

Unsealed Road Construction

- Barnes Road
- Bittner Road
- Brutus Road
- Clasohm Road
- Coleman Road
- Coringle Road
- Cutline Road
- Daly Head Road
- Gap Road
- Gun Club Road
- Honner Road
- James Well Road
- Nalyappa Road
- Old Coast Road
- Pookawarowie Road
- South Coast Road
- Sparrow Road
- Willings Road

Sealed Road Construction

- Clinton Road (1 kilometre) – Rural
- Dalrymple Terrace – Stansbury
- Gulfview Road – Stansbury
- Mills Gully Road – Stansbury

Other Road Related Activities

Maintenance activities attributed to open surface roads include matters such as patrol grading, vegetation control and regulation of traffic control devices. Currently Council operates four patrol grading sectors, each with two operators working 3x12 hour shifts. This ensures maximum efficiency is maintained. A roadside vegetation trimming schedule is adopted utilising day labour and contractors. Regulating traffic control devices, generally advisory signs, is achieved by demand or through monitoring/reporting outcomes.

Maintenance upon the sealed road network incorporates reseal requirements. This is undertaken by contractors with day to day sealed road maintenance (e.g. potholes) achieved utilising Council's Jetpatcher.





Seawater Flooding Adaptation

In December 2014, Council was successful in attaining grant funding from the Coast Protection Board and the Natural Disaster Resilience Program to deliver the project “Seawater flooding adaptation pathways for Yorke Peninsula Council settlements”.

Council commissioned Mutual Projects Pty Ltd in February 2015 to undertake the project including: identify the seawater flooding risk; assess current flood protection infrastructure; and provide recommendations for future action to plan for seawater flooding. The project also incorporated improving community awareness of the risks associated with current and future seawater flooding. The sites investigated were Clinton, Price, Pine Point (Billy Goat Flat) and Coobowie.

The project was communicated through newspaper articles in the local paper, radio interviews and mailed factsheets. Community members provided anecdotal and photographic evidence of past seawater flooding events and participated in two rounds of workshops. Outcomes were presented to Council's Elected Members.

The ‘State of Play’ phase of the project showed that each of the towns have a current seawater flooding risk and impacts of a 1 in 100 ARI event in 2050 were determined as follows:

- **Coobowie:** All defences would be overtopped by 0.3m to 0.5m. 29 out of the existing 82 buildings in the ‘at risk’ area would suffer inundation, 13 of these with water at depths over 0.5m. Estimated damage costs are \$507,000 (in present day values).
- **Pine Point:** The dunes would be overtopped in most places. The existing levee would be overtopped. More major flooding of roads and properties up to 0.6m. 26 dwellings affected at estimated cost of \$429,000.
- **Price:** The defences of the caravan park would be overtopped and the park inundated. Minor inundation to the community park. No roads or private dwellings within the settlement would suffer inundation (the causeway is the exception).
- **Port Clinton:** 60 dwellings, but 31 of these with water at depths lower than 0.3m. Approximate damage cost \$819,600 in current value. Council buildings would not suffer any damage, and perhaps minor damage to structures (such as playground area).

Assessment of the adaptation options showed that Port Clinton, Price and Coobowie could realistically be protected to 2050 flood levels through infrastructure works. Protection to 2100 flood levels was not currently practical for Port Clinton and Coobowie. Decisions regarding Pine Point would need to be deferred until current erosion activity is assessed further.

Council will formally review the outcomes of this project and adopt the most appropriate recommendations in the 2015/16 year.

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.

As at 30 June 2015 the following works had been completed -

- Council entered into Licence Agreements with land owners (where sections of the trail cross into privately owned land)
- Manufacturing of 20 custom bench seats made from recycled and/or reclaimed materials
- Infrastructure installation was 97% completed (i.e. trail markers, bollards, bench seats)
- Nineteen shelters constructed
- Compacted gravel trail construction also 97% complete
- Fencing and stile (off-road vehicle prevention gates) installation was 80% completed
- 210 podium signs have been planned with Progress Associations, schools and the Northern and Yorke Natural Resources Management Board involved in designing the content for the signs,
 - * 40 of these signs were produced, with another 40 being manufactured. The remaining 130 signs were in the final stages of planning.
 - * The Narungga Nations Aboriginal Corporation approved the Aboriginal Cultural interpretive content for 40 of the podium signs. The Aboriginal logo/graphic acknowledges the traditional owners as custodians of the land.

In addition to the Narungga Nations Aboriginal Corporation, the Progress Associations, schools and the Northern and Yorke Natural Resources Management Board, Council has been working with other stakeholders such as the Conservation Volunteers Australia, the Department of Environment, Water and Natural Resources and the Adjahdura Narungga Heritage Group to develop and complete this project.

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

The Walk the Yorke Trail is expected to be completed by December 2015.



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. Collection of green waste also forms part of that waste contract with townships serviced on a monthly basis.

Approximately 4,176 tonnes of mixed waste was collected in 2014/15 with an estimated 1063 tonnes (26%) of recyclable material diverted from landfill. During this period approximately 1,116 tonnes of green waste was collected and processed, with material utilised for rehabilitation purposes and community use.

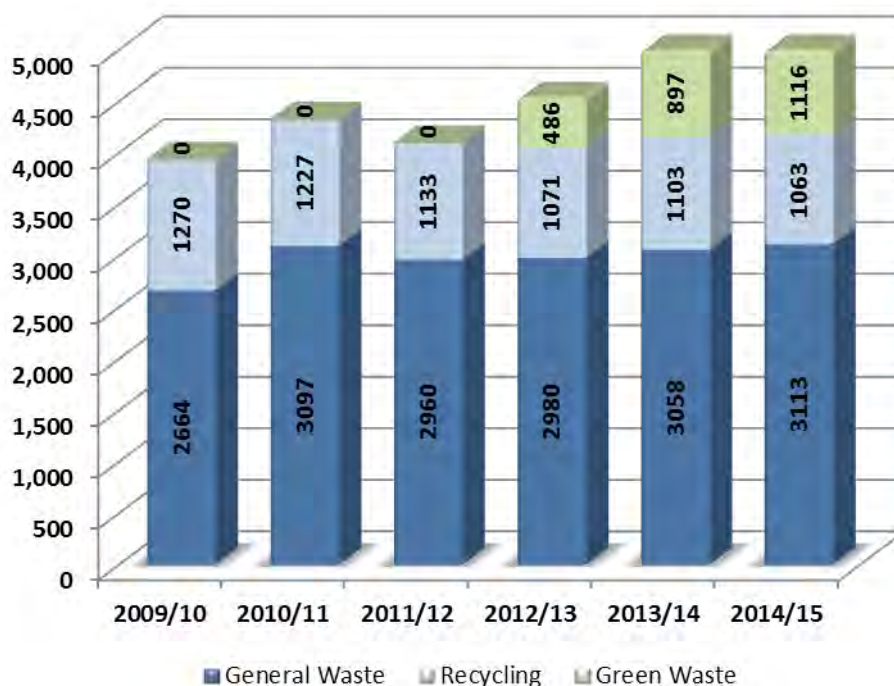


Figure 4: Comparative Breakdown of Waste Collection

The chart below outlines the breakdown of waste streams collected at Transfer Stations for the 2014/15 financial year. An aggregated total of 1,235 tonnes of material was received across the three sites.

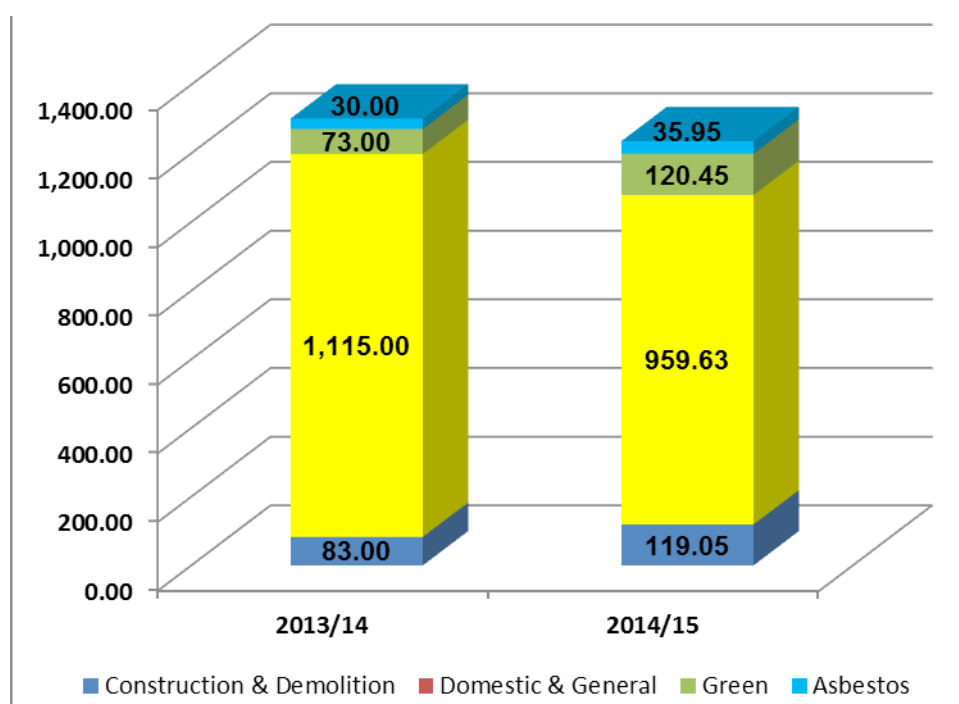


Figure 5: Breakdown of Tonnes Collected at Transfer Station

Whales

In December 2014 Council staff were heavily involved in the removal of seven whales carcasses that had tragically beached themselves near Ardrossan.

Council worked with SA Museum staff and Department of Environment, Water and Natural Resources to understand the circumstances of what had happened and local businesses Ardrossan Earthmoving and Arrium Mining were instrumental in helping with the disposal of the carcasses.

The cause of death of the seven Sperm Whales was likely to be live stranding but it is not possible to determine what caused them to strand. None of the whales had obvious signs of boat strike or entanglement. The Sperm Whale is a deep water species and there were no confirmed reports of it being sighted in the very shallow waters of Gulf St Vincent. The whales were obviously out of their normal habitat and may have become disorientated and stranded. There have been no mass strandings of Sperm Whales in modern times in South Australia.

Given this extraordinary nature of this event, there were no procedures regarding how to respond to the enormity of the situation or even who should be responsible. Therefore all staff involved should be highly commended on their organisation in executing all tasks required.





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 2014, \$144,067 of Community Grants was approved for 43 local organisations. A detailed list of all funding recipients is provided as Table 14

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
RSL Ardrossan Sub Branch	\$5,000
SA CWA Curramulka Branch	\$2,580
Corny Point Progress	\$2,500
Ardrossan Tidy Towns Group	\$1,388
Edithburgh RSL & Bowling Club	\$5,000
Harry Butler Statue Committee	\$250
Minlaton District Business Group	\$5,000
Edithburgh Tennis Club	\$1,200
Ardrossan Bowling Club	\$2,788
Yorkes Junior Surf Club	\$2,000
Port Julia Progress Association	\$3,436
Ardrossan Progress Association	\$5,000
The Pines Community Association	\$5,000
James Well & Rogues Point Progress	\$2,000
Ardrossan Community Entertainment Group	\$2,000
Port Vincent Volunteer Coastguard	\$1,600
Southern Yorke Peninsula Landcare Group	\$797
Port Victoria Progress Association	\$5,000
SA CWA Minlaton Branch	\$5,000
Port Clinton Progress Association	\$4,911
Port Vincent Progress Association	\$5,000
Port Vincent Golf Club	\$4,000
Tiddy Widdy Beach Progress Association	\$2,695
Friends of Wauraltee & District Progress	\$3,000
Artherton Progress Association	\$5,000
Central Yorke Cougars Netball Club	\$5,000
Point Turton Progress Association	\$4,970
Southern Yorke Archers	\$3,400
Minlaton Bowling Club	\$3,000
Vintage Veteran & Classic Motorcycle Club	\$5,000
Mission to Seafarers – Port Giles	\$4,900
Pine Point Progress Association	\$5,000
Edithburgh Flotilla – SA Sea Rescue Squadron	\$1,698
SYP Country Women	\$1,000
National Trust – Ardrossan Branch	\$2,000
Royal Volunteer Coastal Patrol	\$5,000
Stansbury Bowling Club	\$1,273
Minlaton Golf Club	\$4,412
Southern Yorke Telecentre	\$2,614
Edithburgh Progress Association	\$655
Warooka Progress Association	\$2,000
Central Yorke Football Club	\$5,000
Maitland Apex Club	\$5,000
TOTAL	\$144,067

Table 14: Community Grant Recipients



Community Support and Infrastructure

Caravan Parks

Council has continued to facilitate and participate in tourism related seminars and workshops aimed at marketing our beautiful Yorke Peninsula Caravan Parks. The four Council managed caravan parks continue to grow and attract visitors to our region, and a number of capital projects were undertaken to try and address the growing demands of the caravanning community. Council has further committed to upgrades and renewal of park infrastructure during 2015/16 totalling \$1.1m. Council has also continued to liaise with Parks across the Yorke Peninsula to ensure optimal service is available to the travelling public.

Libraries

The four School and Community Libraries over the Yorke Peninsula have been an area of focus for Council this year. To try and achieve a more co-ordinated approach across our library services, Council worked with the community libraries, the schools, and SA Public Library Services, to implement a review of services aimed at identifying specific local needs and maximising use of available new technologies. This review is ongoing.

The One Card Library System, a fully online library service, is now available across the majority of our library depots, along with a digital magazine subscription service. Since joining the One Card network in 2014 our library patrons have had free access to over 4 million items held in public libraries across South Australia. Council has now taken this initiative even further by subscribing to two more digital services, the Zinio digital magazine subscription service and also RBdigital.



A particular focus has therefore been the establishment of financial plans which will see Council move closer to industry averages in relation to operating results and asset sustainability progressively over the 10 year period.

Finance

Finance staff have continued their focus on development and improvement of systems and the required levels of financial governance in regard to long term financial sustainability. Investigations into new and improved technology and software for our financial accounting systems are ongoing.

The Finance team continued implementing process improvements resulting from Internal Audit recommendations and the demand for 'internal financial controls' that provide reasonable assurance that assets are safeguarded and our financial reporting is accurate and reliable. Much effort has been invested to ensure Council is fully prepared and operational upcoming audit of these controls and their effectiveness from 1 July 2015.

Council 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.

Council has identified that its operating deficits and asset replacement results have been below that averaged across local government as a whole and has developed a LTFP which recognises the need for Council to remain financially viable whilst improving its asset replacement programs.

The LTFP is also used as a tool to ensure that the impact of budget variations, and proposed new projects, are fully understood before any changes are adopted. This plan will be reviewed and released for public consultation as soon as practicable after the adoption of the Annual Business Plan for 2015/16.

Information Services

The Information Services team have maintained their focus on organisational improvement projects.

These projects included the transition to the new Maitland office, the ongoing implementation of Development Services process improvements, Council's website redevelopment, upgrades and improvement of mobility systems, upgrade of security systems, upgrade of Council's Graphic Information System, implementation of process mapping tools, ongoing hardware replacement and the ongoing 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 continued to invest a considerable amount of time throughout 2014/15 to ensuring official records dating back to Council's amalgamation have been appropriately registered and classified in accordance with the State Records Act 1997.

In conjunction with the Department of Environment, Water and Natural Resources (DEWNR) and other regional Councils, new aerial photography of the entire Council region was acquired for use in Council's mapping system.



Leisure Options

The YP Leisure Options program is now in its 13th year of service delivering centre-based activities, social support, and transport to people who have age related health issues, and for younger people with disabilities. The programme is delivered across the Yorke Peninsula local government area using community and Council facilities in the townships of Minlaton, Maitland, Yorketown, and Edithburgh.

The program currently has 85 registered members; 59 people are under the age of 65 and 26 over the age of 65. Funders include the Commonwealth and State Home and Community Care grants, Disabilities SA and Yorke Peninsula Council.

Four staff members and 23 volunteers undertake a range of tasks including group work facilitators, drivers, clerical duties and now a volunteer fundraising coordinator.

During the year the service made a total of 899 trips and journeys. The service also travelled approximately 70,000 kilometres transporting clients and volunteers.

Group work is focused on social and recreational activities and includes:-

- Arts and crafts;
- Cooking;
- The Wood Shed;
- Fun and Games;
- The Men's Shed;
- Tree propagation;
- Living skills; and
- A group encompassing a mixed range of crafts and sewing activities.

A new Living Skills programme commenced on 28th January and was specifically designed to support younger clients with intellectual disabilities in developing life skills. By working with individuals one-on-one, in addition to structured group work, the team aims to assist people to attain new skills and knowledge in achieving greater independence in everyday life. With a new team of qualified staff and a new service model, Living Skills is well placed to lead the field in delivering a more holistic 'whole' person approach for people with disabilities and their families.





The Visitor Information Centre (VIC) had a great year, with additional staff now employed to cover weekends, a new website being developed, and a booking system installed. The VIC continued to maintain their accreditation status, meeting all requirements such as 20 hours of training for all staff and volunteers. Staff members from the VIC represented Council at conferences and trade shows, including the SA Caravan and Camping Show, providing an opportunity to promote Yorke Peninsula to potential visitors.

During the past year there were five volunteers working with the VIC. Employing weekend staff allows the VIC to further develop the ability to book product for local tourism operators particularly Innes National Park. A focus for the next twelve months will be developing a similar market in ticketing for events.

Providing visitors with the best information possible has always been the goal of the VIC, and touring Innes National Park with the rangers, gaining familiarity with the camping sites, was an important part of their training. The team also travels around the Peninsula gaining first-hand experience of local tourism operations.

The Yorke Peninsula Visitor Centre now has a distinctive logo. This logo, which is displayed alongside the blue and yellow "i" Accredited Visitor Information Centre logo, will provide instant recognition by visitors. It will be used throughout all marketing and advertising undertaken by the VIC.

Creating a website for tourism in the Yorke Peninsula Council area and installing a booking system to book accommodation, tours and tickets for local events was a high priority for 2014/15. Statistics show that visitors are more likely to research their holiday on line and book immediately. The new website offers this capability as well as being an in depth information source about our beautiful peninsula.

The Visitor Information Services Coordinator was elected to form part of the inaugural South Australian Accredited Visitor Information Centres Management Group. This group works on behalf of the South Australian network to develop greater recognition of the value of Accredited Visitor Information Centres and their potential to increase visitation to a region.

The VIC's annual visitation numbers are provided below as Figure 6.

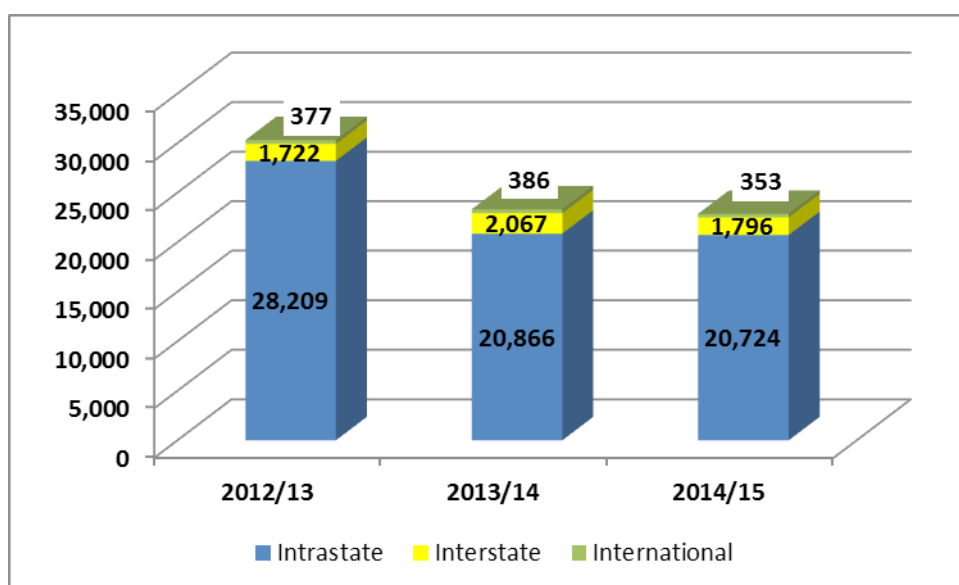


Figure 6: Visitor Information Centre - Annual Visitation Numbers



Access Advisory Committee

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

Projects committed and completed during the 2014/15 financial year include: -

- Grab Rail at Minlaton Post Office
- Footpath Access Ramps at Ardrossan
- Disabled Parking & Access Ramp at Point Turton
- Disabled Parking at Minlaton Hall
- Wauraltee Hall Footpath
- Yorketown Library Access Ramp
- Wheelchair Friendly Table at Port Clinton

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 2,677 dog registrations since 1 July 2014, generating an income of \$76,617. All income received from dog registrations are spent on dog management initiatives throughout the district.

After lengthy community consultation 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.

Boat Launching Facilities

Council owns and maintains 33 boat launching facilities, eight of which require a Boat Launch Permit or a daily ticket from a vending machine prior to their use, which generated \$130,900 during the 2014/15 financial year. The Black Point boat launching facility was commissioned on 20 July 2014 and is now fully operational.

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 which generated \$900 in revenue.

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 \$26,331 in the 2014/15 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.



Innes National Park

Development Applications

Development applications received during 2014/15 financial year were lower than previous years, which is also reflected in the decline in the total value of developments being approved by Council.

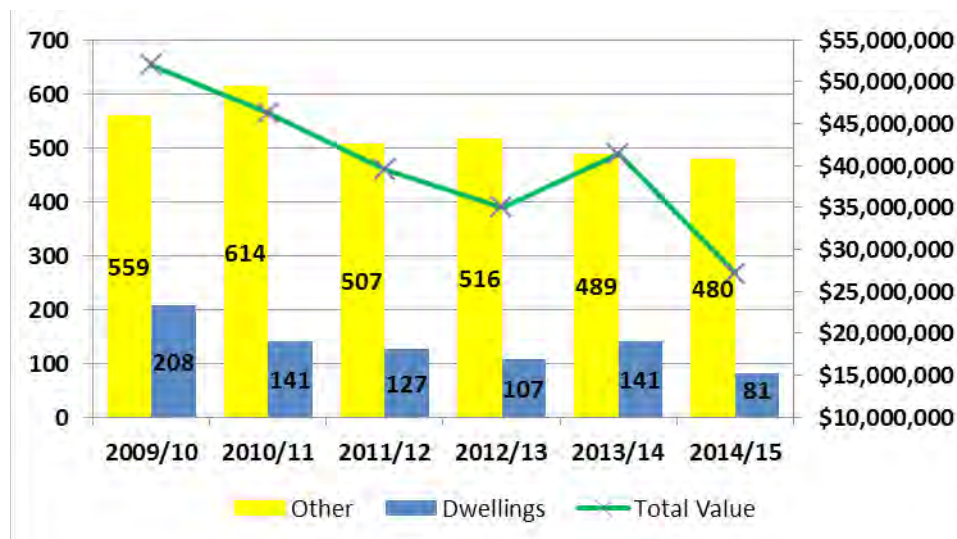


Figure 7: Yearly Comparison of Development Applications by Type and Value



Development Plan Review

Bluff Beach Development Plan Amendment (DPA)

The Bluff Beach DPA has now been completed. This plan rezones land along Swincer Avenue and Davit Drive from a Rural Living Zone to Settlement Zone. It is anticipated that the rezoning will provide approximately 19 additional allotments which will provide for the future residential expansion of the settlement.

Edithburgh DPA

The Edithburgh DPA has progressed through the public consultation phase and is currently being reviewed in an endeavour to address issues raised by the public and government agencies.

Sheoak Flat DPA

A Statement of Intent has been prepared proposing rezoning of land adjacent to the Sheoak Flat settlement, proposing land be rezoned from Coastal Conservation Zone to Rural Living Zone. The Statement of Intent is currently with the Minister awaiting approval.

Section 30 Review

A Section 30 Review was undertaken and completed and has now been referred to the Minister with recommendations that a review of coastal areas and rural living areas be undertaken.

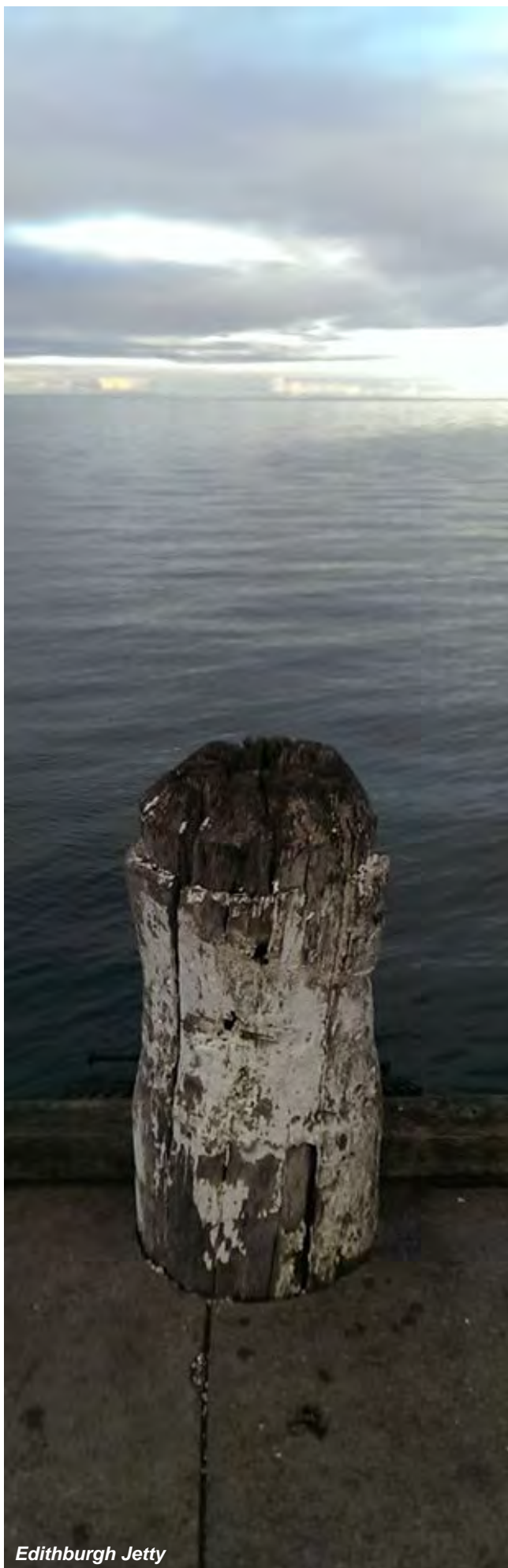
Fire Prevention

Council is part of the Yorke Peninsula Fire Ban District. The Fire Danger Season commenced on 15 November 2014 and concluded at the end of April 2015. 245 Schedule 9 Permits were issued by Council staff for the 2015 Conditional Burning Season to farmers to burn off their land from 16 February to 30 April 2015. This is 22 less than the previous year. A condition of the permit is that they must contact Council prior to burning off.

In 2012 in conjunction with Councils IT staff, an online notification system was developed where a permit holder could notify Council online of their intention to burn off land rather than make a telephone call to Council. This year Council received 752 notifications to burn, (significantly down on the 1,032 notifications the previous year) of which 459 (61%) used the online service rather than phoning Council.

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 contractors to reduce the fuel levels, stipulated in the notice, and landowners were subsequently invoiced for the work. The property inspections went well during the start of the Fire Danger Season with our new computer system. 1,342 notices were sent out to landholders to reduce the fire hazard on their properties. This was over 500 less than last year. Council engaged the services of a contractor to mow 33 allotments as a result of non-compliance which were a few more than last season.





Edithburgh Jetty

Food Safety

Council's Environmental Health Officer (EHO) conducts routine inspections of food businesses to ensure compliance with the Food Standards under the Food Act 2001. Routine inspections seek to ascertain the knowledge and skill level of the persons involved in food preparation and sale, along with the general cleanliness and suitability of the premises. 94 food inspections were conducted during the year with 7 follow up visits undertaken to ensure compliance.

The EHO also deals with food complaints from the public; such complaints may be about the quality or safety of food for sale, observed food handling practices 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.

Food safety training can also be undertaken by the EHO, especially for volunteer groups that may not be able to cover the cost of accredited training. During the reporting period the EHO held three food training sessions, these provided food handlers information on:

- Their legislative responsibilities
- Correct procedures for ensuring food available to the public is safe for consumption.
- Cleaning and sanitizing equipment
- Pest control

Limited Liquor Licences

Throughout the year Council received several requests for limited liquor licences and/or the extension to existing liquor licences for some premises. During the 2014/15 financial year Council gave support to 27 requests for a limited liquor licence. The licences were granted for events on both Council owned property and privately owned premises.

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.

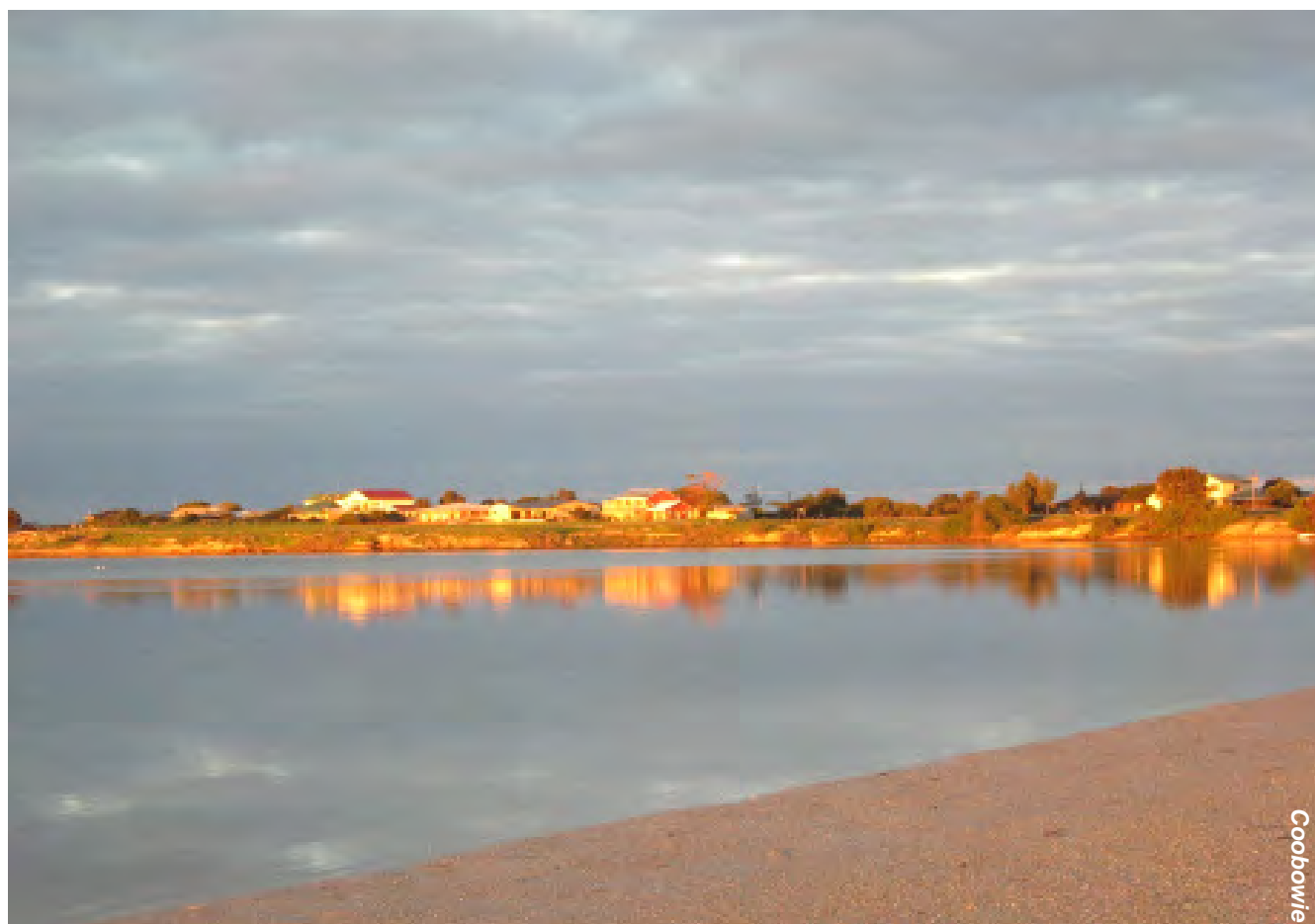
Public Health

The South Australian Public Health Act 2011 charges Councils with the responsibility of preserving, protecting and promoting public health within its area. To this end Council Environmental Health Officer (EHO) may receive complaints from community members about matters they perceive as a public health risk. The EHO needs to investigate and consider if there is a risk to public health and what action needs to be taken to alleviate it. During the reporting period complaints have been received concerning the risk from:

- Asbestos dwellings that have been damaged by weather or fire
- Vermin
- Failing effluent disposal systems

Swimming Pools

Council has 5 swimming pools and 2 toddler wading pools, associated with tourist accommodation, that are monitored during the summer season to ensure good standards of hygiene and disinfection are maintained.



Waste Control Systems

Council received 121 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.

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

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 2014/15 the committee has convened four times and undertaken the following:

- 27 fire safety audit inspections, covering 23 premises
- 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 has been issued during the period, and one notice remains in force from the previous financial year.



The Ethel Wreck - Robert Lang Photography



Our Performance



Point Turton

The Yorke Peninsula Council's 2014/15 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	2014/15 Actual Expenditure	2014/15 Adopted Budget	\$ Variance	% Variance
Public Infrastructure				
Boardwalk and Viewing Platform Par-lake Yorketown	94,127	95,000	-873	-0.9%
Beach Access Stairs (Grant Funded)	15,401	0	15,401	100.0%
Disability Access	20,000	20,000	0	0.0%
Federation Park Signage Renewal	0	3,200	-3,200	-100.0%
Landfill Rehabilitation	26,215	28,743	-2,528	-8.8%
Minlaton Skate Park	84,310	0	84,310	100.0%
Minlaton Skate Park Security Lighting	16,000	16,000	0	0.0%
Road Infrastructure				
Reseal Allocation	295,446	175,453	119,993	68.4%
Rubble Raising	199,200	200,000	-800	-0.4%
Kerbing				
Gulfview Road	0	70,306	-70,306	-100.0%
Sealed Road Construction				
Clinton Road	324,041	327,000	-2,959	-0.9%
Dalrymple Terrace	116,157	140,802	-24,645	-17.5%
Gulfview Road	102,222	119,002	-16,780	-14.1%
Mills Gully Road	32,331	33,360	-1,029	-3.1%
Unsealed Road Construction				
Accelerated Road Renewal (additional injection)	0	1,000,000	-1,000,000	-100.0%
Barnes Road	51,152	57,045	-5,893	-10.3%
Bittner Road	136,002	170,056	-34,054	-20.0%
Brutus Road	86,658	99,046	-12,388	-12.5%
Clasholm Road	87,148	101,045	-13,897	-13.8%
Coleman Road	95,498	96,046	-548	-0.6%
Coringle Road	34,449	123,047	-88,598	-72.0%
Cutline Road	116,954	162,541	-45,587	-28.0%
Daly Head Road	241,189	278,775	-37,586	-13.5%
Gap Road	80,237	97,045	-16,808	-17.3%
Gun Club Road	53,140	124,043	-70,903	-57.2%
Honner Road	80,794	85,044	-4,250	-5.0%
James Well Road	95,815	102,045	-6,230	-6.1%
Nalyappa Road	111,640	152,040	-40,400	-26.6%
Old Coast Road	137,599	171,044	-33,445	-19.6%
Pookawarowie Road	59,879	87,046	-27,167	-31.2%
South Coast Road	195,630	209,052	-13,422	-6.4%
Sparrow Road	90,829	129,044	-38,215	-29.6%
Willing Road	55,747	63,046	-7,299	-11.6%

Projects	2014/15 Actual Expenditure	2014/15 Adopted Budget	\$ Variance	% Variance
Stormwater				
Arthurton	23,906	23,000	906	3.9%
Maitland	5,121	17,000	-11,879	-69.9%
Minlaton	17,800	5,000	12,800	256.0%
Wool Bay	0	150,000	-150,000	-100.0%
Community Wastewater Management Systems				
Various Schemes	254,102	270,000	-15,898	-5.9%
Water Schemes				
Black Point	11,708	12,000	-292	-2.4%
Marion Bay	14,122	15,000	-878	-5.9%
Council Buildings				
Depot Container	7,440	0	7,440	100.0%
Maitland Office Project	2,826,691	3,000,000	-173,309	-5.8%
Cemeteries Management				
Various	6,047	80,000	-73,953	-92.4%
Caravan Parks				
Marion Bay Caravan Park - Various	57,179	61,000	-3,821	-6.3%
Port Vincent Caravan Park - Various	21,948	33,250	-11,302	-34.0%
Other Caravan Parks - Various	33,161	65,000	-31,839	-49.0%
Foreshore				
Walk the Yorke	1,102,441	1,100,000	2,441	0.2%
Halls				
Ardrossan Town Hall – Floor Resurfacing	14,455	13,750	705	5.1%
Maitland Town Hall Concrete Cancer, Engineering Analysis	37,010	50,000	-12,990	-26.0%
Minlaton Town Hall – Floor Resurfacing	0	11,400	-11,400	-100.0%
Yorke Town Town Hall – Floor Resurfacing	18,000	16,600	1,400	-8.4%
Machinery				
Equipment – Minor Plant	57,274	30,000	27,274	90.9%
Plant and Machinery Purchases	1,103,523	1,161,500	-57,977	-5.0%
Administration				
Admin Vehicle Replacements	463,142	358,500	104,642	29.2%
Equipment – Computer	197,725	153,900	43,825	28.5%
Equipment - Office	57,383	30,000	27,383	91.3%
Business Improvement Infrastructure	0	40,000	-40,000	-100.0%
TOTAL	9,209,935	11,232,816	-2,022,882	-18.0%

Table 15: Actual Business Plan Performance vs. Budgeted

As at 30 June 2015 Table 15 indicates an 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:-

- Beach Access Stairs - Additional State Government Grant Funding received.
- Minlaton Skate Park - Grant funding received from the Skate Park Committee equal to the expenditure.
- Gulfview Road kerbing – Council approved the use of these funds to undertake wider stormwater design.
- Wool Bay Stormwater – project deferred.
- Accelerated Road Renewal – pending the completion of Council's Transport Asset Management Plan in order to establish priorities.
- Maitland Office Project – Not all invoices received by end of year, works still in progress in 2015/16.
- Minlaton Town Hall Floor Resurfacing – Further research required.

Whilst every care is taken in developing Council's Annual Business Plan other priorities will always emerge throughout the course of the year.

In addition, 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.

In June 2015 Council endorsed a framework for the development of the 2016-2020 Strategic Management Plan. The framework allows the Plan to be developed incrementally in defined stages thereby allowing multiple opportunities for the community to be involved.

Key Themes

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

- Sustainable Communities
- Corporate Governance & Leadership
- Community Engagement

Table 16 outlines Council's performance in delivering against these themes.



	Strategies	Performance Measures	Status
Sustainable Communities	Goal 1 – Sustainable Infrastructure		
	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 June 2014 .	✓
		Remaining Asset Management Plans, including transfer station, boat launching facility, land, water infrastructure and plant/machinery/equipment plans finalised and implemented by June 2014 .	—
		Rationalisation program developed and implemented for identified roads by 2015 .	✓
		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.	😊
	Goal 2 – Progressive and Sustainable Development		
	2.1 Streamlined Development Assessment Process	Efficient, streamlined and customer-focussed development application processes developed and implemented by February 2014 .	✓
		Zone boundary reviews undertaken and incorporated into revised Development Plan Amendment - Maitland, Minlaton, Warooka & Yorketown by March 2014 .	✓
	Goal 3 – Our Economy		
	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 March 2014 .	😊
		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.	😊
	Goal 4 – Economical Growth through Sustainable Industrial Development		
	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	Goal 1 – Progressive Communities through Strategic Planning		
	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.	✓
	Goal 2 – Organisational Efficiency and Resource Management		
	2.1 Financially sustainable organisation	Ongoing - Alternative income streams identified and incorporated into Council's Long Term Financial Plan.	✓
	2.2 Efficient, effective and professional organisation	Long term financial plan reviewed by April 2014 .	✓
		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 December 2013 .	✓
	2.4 Effective Risk Management	Process developed and implemented by December 2013 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 December 2013 .	✓
Community Engagement	Goal 1 – Vitality and Connection		
	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 December 2013 .	✓
		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 July 2014 .	—
	Goal 2 – Sense of Ownership		
	2.1 Our communities are well informed	Feedback from the annual Community Satisfaction Survey.	●

Table 16: Strategic Plan Performance

Legend

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

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

Local Government Act			
Requirement	Title	Page	Met
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"> Remunerations payable for the annual audit of the council's financial statements; and Other remuneration; <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>	86 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"> Each member of Council; Presiding Member of both Houses of Parliament. <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	✓
Schedule 2			
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.	118	✓
Schedule 4			
1(a)	Audited financial statements of the Council for the relevant year.	68	✓
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.	24	✓
1(c)	A list of codes of conduct or practice required under the Local Government Act 1999 and the Local Government (Elections) Act 1999.	24	✓
1(f)	Information on the allowances paid to members of the council or council committees.	21	✓
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.	29	✓
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.	18	✓
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.	25	✓
1(h)	A statement of- <ol style="list-style-type: none"> The council's representation quota; and The average representation quota for council of a similar size and type; and When the council next intends to conduct a review under Chapter 3 Part 1 Division 2; and The procedures that are available under Chapter 3 for electors to make submissions on representation under this Act. 	27	✓

Local Government Act			
Requirement	Title	Page	Met
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.	62	✓
2(ab)	The council's performance against its annual business plan for the relevant financial year.	59	✓
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.	26	✓
2(c)	The decision-making structure of the council.	17	✓
2(ca)	The training and development activities for members of the council during the relevant financial year.	20	✓
2(d)	The implementation of equal opportunity programs, and other human resource management or development programs, during the relevant financial year.	30	✓
2(e)	The progress of the council in preparing or finalising any management plans for community land required under the Chapter 11.	26	✓
2(f)	Other matters prescribed by the regulations.	N/A	✓
Local Government (General) Regulations			
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).	23	✓
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.	22	✓

Table 14: Annual Reporting Legislative Requirements

Kooyurrie



Financial Statements



Edithburgh

Yorke Peninsula Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2015



Yorke Peninsula Council

General Purpose Financial Statements for the year ended 30 June 2015

Contents	Page
1. Council Certificate	71
2. Primary Financial Statements:	
- Statement of Comprehensive Income	72
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Yorke Peninsula Council

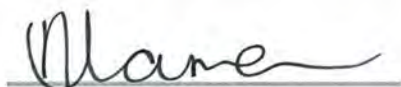
General Purpose Financial Statements for the year ended 30 June 2015

Certification of Financial Statements

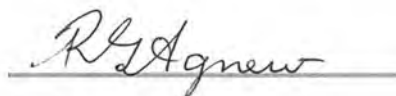
We have been authorised by the Council to certify the financial statements in their final form.

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 2015 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: 11/11/15

Yorke Peninsula Council

Statement of Comprehensive Income for the year ended 30 June 2015

\$ '000	Notes	2015	2014
Income			
Rates Revenues	2a	19,110	17,940
Statutory Charges	2b	391	407
User Charges	2c	2,866	2,787
Grants, Subsidies and Contributions	2g	4,227	2,705
Investment Income	2d	184	166
Reimbursements	2e	610	660
Other Income	2f	351	296
Total Income		27,739	24,961
Expenses			
Employee Costs	3a	8,006	7,422
Materials, Contracts & Other Expenses	3b	12,599	12,279
Depreciation, Amortisation & Impairment	3c	8,511	8,438
Finance Costs	3d	300	240
Total Expenses		29,416	28,379
Operating Surplus / (Deficit)		(1,677)	(3,418)
Asset Disposal & Fair Value Adjustments	4	(693)	23
Amounts Received Specifically for New or Upgraded Assets	2g	1,204	946
Physical Resources Received Free of Charge	2i	-	39
Net Surplus / (Deficit) ¹		(1,166)	(2,410)
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in Revaluation Surplus - I, PP&E	9a	12,390	49,401
Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	9a	(2,042)	-
Total Other Comprehensive Income		10,348	49,401
Total Comprehensive Income		9,182	46,991

¹ Transferred to Equity Statement

The above statement should be read in conjunction with the accompanying Notes and Significant Accounting Policies.

Yorke Peninsula Council

Statement of Financial Position
as at 30 June 2015

\$ '000	Notes	2015	2014
ASSETS			
Current Assets			
Cash and Cash Equivalents	5a	7,469	2,607
Trade & Other Receivables	5b	1,315	1,141
Inventories	5d	777	723
Total Current Assets		9,561	4,471
Non-Current Assets			
Financial Assets	6a	372	438
Infrastructure, Property, Plant & Equipment	7a	333,890	323,864
Total Non-Current Assets		334,262	324,302
TOTAL ASSETS		343,823	328,773
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	2,497	1,996
Borrowings	8b	543	682
Provisions	8c	1,622	1,434
Total Current Liabilities		4,662	4,112
Non-Current Liabilities			
Borrowings	8b	7,047	1,590
Provisions	8c	496	635
Total Non-Current Liabilities		7,543	2,225
TOTAL LIABILITIES		12,205	6,337
Net Assets		331,618	322,436
EQUITY			
Accumulated Surplus		(4,594)	(3,388)
Asset Revaluation Reserves	9a	335,455	325,107
Other Reserves	9c	757	717
Total Council Equity		331,618	322,436

The above statement should be read in conjunction with the accompanying Notes and Significant Accounting Policies.

Yorke Peninsula Council

Statement of Changes in Equity for the year ended 30 June 2015

\$ '000	Notes	Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	Total Equity
2015					
Balance at the end of previous reporting period		(3,388)	325,107	717	322,436
a. Net Surplus / (Deficit) for Year		(1,166)	-	-	(1,166)
b. Other Comprehensive Income					
- Gain (Loss) on Revaluation of I, PP&E	7a	-	12,390	-	12,390
- IPP&E Impairment (Expense) / Recoupments Offset to ARR	7a	-	(2,042)	-	(2,042)
Other Comprehensive Income		-	10,348	-	10,348
Total Comprehensive Income		(1,166)	10,348	-	9,182
c. Transfers between Reserves		(40)	-	40	-
Balance at the end of period		(4,594)	335,455	757	331,618
2014					
Balance at the end of previous reporting period		(1,055)	275,706	794	275,445
a. Net Surplus / (Deficit) for Year		(2,410)	-	-	(2,410)
b. Other Comprehensive Income					
- Gain (Loss) on Revaluation of I, PP&E	7a	-	49,401	-	49,401
Other Comprehensive Income		-	49,401	-	49,401
Total Comprehensive Income		(2,410)	49,401	-	46,991
c. Transfers between Reserves		77	-	(77)	-
Balance at the end of period		(3,388)	325,107	717	322,436

The above statement should be read in conjunction with the accompanying Notes and Significant Accounting Policies.

Yorke Peninsula Council

Statement of Cash Flows for the year ended 30 June 2015

\$ '000	Notes	2015	2014
Cash Flows from Operating Activities			
<u>Receipts</u>			
Rates Receipts		19,096	17,897
Statutory Charges		391	439
User Charges		2,866	3,279
Grants, Subsidies and Contributions (operating purpose)		4,227	2,908
Investment Receipts		184	155
Reimbursements		610	726
Other Receipts		110	390
<u>Payments</u>			
Payments to Employees		(7,828)	(7,006)
Payments for Materials, Contracts & Other Expenses		(12,202)	(12,182)
Finance Payments		(300)	(414)
Net Cash provided by (or used in) Operating Activities	11b	7,154	6,192
Cash Flows from Investing Activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		1,204	946
Sale of Replaced Assets		387	439
Repayments of Loans by Community Groups		66	59
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(4,864)	(4,709)
Expenditure on New/Upgraded Assets		(4,405)	(2,528)
Loans Made to Community Groups		-	(40)
Net Cash provided by (or used in) Investing Activities		(7,612)	(5,833)
Cash Flows from Financing Activities			
<u>Receipts</u>			
Proceeds from Borrowings		6,000	-
Proceeds from Bonds & Deposits		2	-
<u>Payments</u>			
Repayments of Borrowings		(682)	(713)
Net Cash provided by (or used in) Financing Activities		5,320	(713)
Net Increase (Decrease) in Cash Held		4,862	(354)
plus: Cash & Cash Equivalents at beginning of period	11	2,607	2,961
Cash & Cash Equivalents at end of period	11	7,469	2,607

The above statement should be read in conjunction with the accompanying Notes and Significant Accounting Policies.

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

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n/a - not applicable

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies

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

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared 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 these Notes.

1.4 Rounding

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

2 The Local Government Reporting Entity

Yorke Peninsula Council is incorporated under the South Australian *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.

3 Income Recognition

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

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

In 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 2013, two quarters of the 2013/14 allocation amounting to \$1,210,438 was paid in advance. Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in a consistent manner.

These amounts in advance were adjusted in the 2013/14 financial year. The total amount of the adjustment was \$1,210,438, which adversely affected the operating result for that year.

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies (continued)

On 30 June 2015 the Federal Government again paid two quarters of the untied financial assistance grant for 2015/16 year in advance, reducing Council's operating deficit by \$1,178,525 on that day.

The actual amounts of untied grants received during the reporting periods 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. Inventories held in respect of business undertakings have been valued at the lower of cost and net realisable value.

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

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

6.2 Materiality

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

Office Furniture & Equipment	\$1,000
Other Plant & Equipment	\$1,000
Buildings - new construction/extensions	\$5,000
Park & 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. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 7.

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies (continued)

6.4 Depreciation of Non-Current Assets

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

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

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

Plant, Furniture & Equipment

Office Equipment	5 to 10 years
Office Furniture	5 to 20 years
Vehicles/Road-making Equip	3 to 8 years
Other Plant & Equipment	5 to 15 years

Building & Other Structures

Buildings – masonry	50 to 100 years
Buildings – other	20 to 40 years
Park Structures – masonry	50 to 100 years
Park Structures – other	20 to 40 years
Playground equipment	5 to 15 years
Benches, seats, etc	10 to 20 years

Infrastructure

Sealed Roads – Surface	15 to 250 years
Sealed Roads – Pavement	20 to 900 years
Unsealed Roads	10 to 750 years
Paving & Footpaths	10 to 70 years
Drains, Kerb & Gutter	70 to 100 years
Culverts	50 to 75 years
Flood Control Structures	80 to 100 years
Reticulation Pipes – PVC	50 to 60 years
Reticulation Pipes – other	25 to 65 years
Pumps & Telemetry	15 to 25 years

Other Assets

Reserve Furniture	5 to 15 years
Artworks	indefinite

6.5 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 inflows 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 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

Amounts other than grants received from external parties in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service

Notes to and forming part of the Financial Statements
for the year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies (continued)

is delivered or damage reinstated, or the amount is refunded as the case may be.

8 Borrowings

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

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

9 Employee Benefits

9.1 Salaries, Wages & Compensated Absences

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

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

Weighted avg. discount rate 2.24% (2014, 2.5%)

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

9.2 Superannuation

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

10 Provisions

10.1 Provisions for Reinstatement, Restoration and Rehabilitation

Council has a recorded Provision for Waste Management which facilitates rehabilitation of the following six closed landfill sites – Price, Port Victoria, Artherton, Ramsey, Warooka (including leachate monitoring) and Foul Bay. Rehabilitation Management Plans will be reviewed during the 2015-16 financial year with the EPA to determine an estimated timeframe for continued monitoring activities. Council will review and update where deemed necessary the liability recorded (shown as a Provision) in Council's Statement of Financial Position to ensure the liability accurately reflects the future landfill monitoring obligations of the Council in accordance with its EPA licence requirements.

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

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

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies (continued)

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".

12 Leases

Lease arrangements have been accounted for in accordance with Australian Accounting Standard 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 New accounting standards and UIG interpretations

Certain new (or amended) accounting standards and interpretations have been published that are not mandatory for reporting periods ending 30 June 2015.

Council has not adopted any of these standards early.

Council's assessment of the impact of these new standards and interpretations is set out below.

Apart from the AASB disclosures below, there are no other standards that are "not yet effective" which are expected to have a material impact on Council in the current or future reporting periods and on foreseeable future transactions.

Applicable to Local Government:

AASB 9 - Financial Instruments (and associated amending standards)

AASB 9 replaces AASB 139 Financial Instruments: Recognition and Measurement and has an effective date for reporting periods beginning on or after 1 January 2018 (and must be applied retrospectively).

The overriding impact of AASB 9 is to change the requirements for the classification, measurement and disclosures associated with financial assets.

Under the new requirements the four current categories of financial assets stipulated in AASB 139 will be replaced with two measurement categories:

- fair value and
- amortised cost (where financial assets will only be able to be measured at amortised cost where very specific conditions are met).

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 1. Summary of Significant Accounting Policies (continued)

AASB 15 - Revenue from contracts with customers and associated amending standards

AASB 15 introduces a five step process for revenue recognition with the core principle of the new Standard being that entities recognise revenue so as to depict the transfer of goods or services to customers in amounts that reflect the consideration (that is, payment) to which the entity expects to be entitled in exchange for those goods or services.

The changes in revenue recognition requirements in AASB 15 may cause changes to accounting policies relating to the timing and amount of revenue recorded in the financial statements as well as additional disclosures.

The full impact of AASB 15 has not yet been ascertained or quantified.

AASB 15 will replace AASB 118 which covers contracts for goods and services and AASB 111 which covers construction contracts.

The effective date of this standard is for annual reporting periods beginning on or after 1 January 2017.

AASB 124 - Related Party Disclosures

From 1 July 2016, AASB 124 Related Party Disclosures will apply to Council.

This means that Council will be required to disclose information about related parties and Council transactions with those related parties.

Related parties will more than likely include the Mayor, Councillors and certain Council staff. In addition, the close family members of those people and any organisations that they control or are associated with will be classified as related parties (and fall under the related party reporting requirements).

Not applicable to Local Government per se;

None

15 Comparative Figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

16 Notable Changes

Council ceased providing in-kind support to the Yorke Peninsula Community Transport (YPCT) service as at 30 June 2015. The transition of the service to an independent status run by the YPCT resulted in the termination of 10 employees at 12 June, 2015 who transferred their employment over to the YPCT from that date. All leave liabilities were paid over to YPCT administration, reducing Council's leave liability provisions as at 12 June. From 1 July 2015 an interim service agreement will be operational until 30 June 2016 under which Council will make financial contributions to YPCT as defined in the agreement.

17 Disclaimer

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

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 2. Income

\$ '000	Notes	2015	2014
(a). Rates Revenues			
General Rates			
General Rates		14,524	13,616
Less: Mandatory Rebates		(97)	(104)
Less: Discretionary Rebates, Remissions & Write Offs		(14)	(26)
Total General Rates		14,413	13,486
Other Rates (Including Service Charges)			
Natural Resource Management Levy		734	724
Waste Collection		2,407	2,240
Water Supply		133	184
Community Wastewater Management Systems		1,326	1,238
Total Other Rates		4,600	4,386
Other Charges			
Penalties for Late Payment		55	48
Legal & Other Costs Recovered		42	20
Total Other Charges		97	68
Total Rates Revenues		19,110	17,940
(b). Statutory Charges			
Development Act Fees		192	223
Town Planning Fees		24	-
Health & Septic Tank Inspection Fees		33	51
Animal Registration Fees & Fines		83	69
Parking Fines / Expiation Fees		10	8
Other Registration Fees		12	18
Sundry		37	38
Total Statutory Charges		391	407
(c). User Charges			
Cemetery/Crematoria Fees		23	25
Commercial Activity Revenue		62	44
Commercial Activity Revenue (Caravan Parks)		2,355	2,339
Boat Ramp Fees		131	127
Hall & Equipment Hire		29	36
Refuse Disposal		54	49
Sundry		71	68
Water		141	99
Total User Charges		2,866	2,787

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 2. Income (continued)

\$ '000	Notes	2015	2014
(d). Investment Income			
Interest on Investments			
- Local Government Finance Authority		141	115
- Banks & Other		43	51
Total Investment Income		184	166
(e). Reimbursements			
Roadworks		10	9
Private Works		8	1
Other		592	650
Total Reimbursements		610	660
(f). Other Income			
Sundry		351	296
Total Other Income		351	296
(g). Grants, Subsidies, Contributions			
Amounts Received Specifically for New or Upgraded Assets		1,204	946
Other Grants, Subsidies and Contributions		3,048	2,705
Individually Significant Item - Additional Grants Commission Payment (refer below)		1,179	-
Total Grants, Subsidies, Contributions		5,431	3,651
The functions to which these grants relate are shown in Note 12.			
(i) Sources of grants			
Commonwealth Government		584	410
State Government		4,842	3,127
Other		5	114
Total		5,431	3,651
(ii) Individually Significant Items			
Grant Commission (FAG) Grant Recognised as Income		1,179	-

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 2. Income (continued)

\$ '000	Notes	2015	2014
(h). Conditions over Grants & Contributions			
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:			
Unexpended at the close of the previous reporting period		166	-
<i>Less:</i>			
<i>Expended during the current period from revenues recognised in previous reporting periods</i>			
Heritage & Cultural Services		(156)	-
Subtotal		(156)	-
<i>Plus:</i>			
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>			
Heritage & Cultural Services		48	166
Subtotal		48	166
Unexpended at the close of this reporting period		58	166
Net increase (decrease) in assets subject to conditions in the current reporting period		(108)	166
(i). Physical Resources Received Free of Charge			
Other Assets		-	39
Total Physical Resources Received Free of Charge		-	39

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 3. Expenses

\$ '000	Notes	2015	2014
(a). Employee Costs			
Salaries and Wages		7,019	6,726
Employee Leave Expense		646	618
Superannuation - Defined Contribution Plan Contributions	18	209	221
Superannuation - Defined Benefit Plan Contributions	18	492	436
Workers' Compensation Insurance		307	293
Other		189	118
Less: Capitalised and Distributed Costs		(856)	(990)
Total Operating Employee Costs		8,006	7,422
Total Number of Employees (full time equivalent at end of reporting period)		112	111
(b). Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		18	17
- Other Services		8	14
Elected Members' Expenses		328	330
Election Expenses		40	11
Operating Lease Rentals - Non-Cancellable Leases	17		
- Minimum Lease Payments		111	130
Subtotal - Prescribed Expenses		505	502
(ii) Other Materials, Contracts and Expenses			
Contractors		3,022	3,034
Energy		718	670
Legal Expenses		106	51
Levies Paid to Government - NRM levy		738	724
Levies - Other		57	49
Parts, Accessories & Consumables		1,669	1,814
Professional Services		476	512
Sundry		1,543	1,634
Water		492	435
Insurance		606	584
Professional Services - Waste Management		2,667	2,270
Subtotal - Other Material, Contracts & Expenses		12,094	11,777
Total Materials, Contracts and Other Expenses		12,599	12,279

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 3. Expenses (continued)

\$ '000	Notes	2015	2014
(c). Depreciation, Amortisation and Impairment			
(i) Depreciation and Amortisation			
Buildings & Other Structures		2,105	2,050
Transport Infrastructure		4,237	4,328
Stormwater Drainage		168	112
CWMS		481	378
Water Scheme Infrastructure		67	67
Plant & Equipment		861	970
Furniture & Fittings		99	105
Other Assets		493	428
Subtotal		8,511	8,438
(ii) Impairment			
Nil			
Total Depreciation, Amortisation and Impairment		8,511	8,438
(d). Finance Costs			
Interest on Overdraft and Short-Term Drawdown		65	57
Interest on Loans		235	183
Total Finance Costs		300	240

Note 4. Asset Disposal & Fair Value Adjustments

Infrastructure, Property, Plant & Equipment

(i) Assets Renewed or Directly Replaced

Proceeds from Disposal	387	439
Less: Carrying Amount of Assets Sold	(1,080)	(416)
Gain (Loss) on Disposal	(693)	23
Net Gain (Loss) on Disposal or Revaluation of Assets	(693)	23

* The new Asset Management System records disposal of assets where capital work upgrade/renewal has been undertaken. Under this system disposals were recorded against Transport Infrastructure (\$639,000 - road surface disposals), Buildings (\$90,000 - Maitland office roof disposal), CWMS (\$47,000 - revaluations) and Stormwater (\$14,000 - revaluations)

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 5. Current Assets

\$ '000	Notes	2015	2014
(a). Cash & Cash Equivalents			
Cash on Hand at Bank		800	26
Deposits at Call		6,669	2,581
Total Cash & Cash Equivalents		7,469	2,607
(b). Trade & Other Receivables			
Rates - General & Other		385	371
Accrued Revenues		212	91
Debtors - General		243	235
GST Recoupment		206	169
Prepayments		204	210
Loans to Community Organisations		65	65
Total Trade & Other Receivables		1,315	1,141
(c). Inventories			
Stores & Materials		777	723
Total Inventories		777	723

Note 6. Non-Current Assets

Financial Assets

Receivables

Loans to Community Organisations	372	438
Total Financial Assets	372	438

Yorke Peninsula Council:

Notes to and forming part of the Financial Statements
for the year ended 30 June 2015

Note 7a (i). Infrastructure, Property, Plant & Equipment

	Fair Value Level	as at 30/6/2014				Asset Movements during the Reporting Period						as at 30/6/2015			
		At Fair Value	At Cost	Accumulated Dep'n	Carrying Value	Asset Additions		WDV of Asset Disposals	Depreciation Expense (Note 3c)	Impairment Loss (recognised in Equity) (Note 5)	Revaluation Increments to Equity (APR) (Note 3)	At Fair Value	At Cost	Accumulated Dep'n	Carrying Value
						New/Upgrade	Renovations								
\$ '000															
Capital Work in Progress		-	-	-	-	1,311	940	-	-	-	-	-	2,251	-	2,251
Land	2	73,572	-	-	73,572	283	-	-	-	-	-	73,572	283	-	73,855
Buildings & Other Structures	2	5,394	42	331	5,065	-	93	-	(2,105)	-	-	5,251	135	661	4,725
Buildings & Other Structures	3	86,680	280	44,336	42,624	-	-	-	-	-	-	86,704	280	46,092	40,892
Transport Infrastructure	3	285,534	2,776	116,006	170,304	575	2,106	(639)	(4,237)	(2,042)	-	284,992	2,042	120,967	166,067
Stormwater Drainage	3	6,108	1,651	3,079	4,580	47	-	(14)	(168)	-	6,279	14,006	47	3,329	10,724
CWMS	3	17,793	593	7,171	11,215	131	123	(47)	(481)	-	6,111	25,273	254	8,475	17,052
Water Scheme Infrastructure	3	3,393	-	954	2,439	26	-	-	(67)	-	-	3,393	27	1,022	2,398
Plant & Equipment		-	10,751	4,516	6,235	182	1,385	(290)	(851)	-	-	-	11,341	4,690	6,651
Furniture & Fittings		-	1,839	1,131	708	450	98	-	(99)	-	-	-	2,387	1,230	1,157
Other Assets		-	10,829	3,737	7,092	1,400	118	-	(493)	-	-	-	12,347	4,229	8,118
Total Infrastructure, Property, Plant & Equipment		478,454	28,661	183,261	323,864	4,405	4,863	(1,060)	(8,511)	(2,042)	12,390	493,191	31,354	190,696	333,890
Comparatives		409,927	24,928	159,814	276,041	2,528	4,748	(416)	(8,436)	-	49,401	478,464	28,661	183,261	323,864

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 7b. Valuation of Infrastructure, Property, Plant & Equipment & Investment Property

\$ '000

Valuation of Assets

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

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

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

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

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

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

Information on Valuations

Fair Value Hierarchy Level 2 Valuations

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

Fair Value Hierarchy Level 3 Valuations of Land

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

Fair Value Hierarchy Level 3 Valuations of Buildings, Infrastructure and Other Assets

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

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

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

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 7b. Valuation of Infrastructure, Property, Plant & Equipment & Investment Property (continued)

\$ '000

Valuation of Assets (continued)

Other Information

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to AASB 1.19 to retain a previously established deemed cost under GAAP as its deemed cost. With subsequent addition at cost, this remains as the basis of recognition of non-material asset classes.

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

Following introduction of the Conquest Asset Management System, partial disposal of capital assets during upgrade and renewal has been recorded for the first time in 2014-15 in Council's Statement of Comprehensive Income.

Highest and best use

The following non financial assets of Council are being utilised at other than their highest and best use:

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

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

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

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

Transition to AASB 13 - Fair Value Measurement

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

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 7b. Valuation of Infrastructure, Property, Plant & Equipment & Investment Property (continued)

\$ '000

Valuation of Assets (continued)

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.

Freeholdland 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.

- Basis of valuation: Fair Value
- Date of valuation: 1 July 2013
- Date of next valuation: 1 July 2018
- Valuer: Andrea Carolan, Maloney Field Services

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.

	Date of latest valuation	Fair Value Measurement using:			Total
		Level 1 Quoted prices in active mktg	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
		\$'000	\$'000	\$'000	\$'000
2015					
Land	01/07/13	-	73,855	-	73,855
Buildings and Structures	01/07/13	-	5,386	86,984	92,370
Total Property, Plant and Equipment		-	79,241	86,984	166,225
2014					
Land	01/07/13	-	73,572	-	73,572
Buildings and Structures	01/07/13	-	5,384	86,680	92,064
Total Property, Plant and Equipment		-	78,956	86,680	165,636

- Basis of valuation: Fair Value
- Date of valuation: 01 July 2013
- Date of next valuation: 01 July 2018
- Valuer: Andrea Carolan, Maloney Field Services

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 7b. Valuation of Infrastructure, Property, Plant & Equipment & Investment Property (continued)

\$ '000

Valuation of Assets (continued)

Infrastructure

Transport 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.

- Basis of valuation: Written down current replacement cost
- Date of valuation: 1 July 2013
- Date of next valuation: 01 July 2018
- Valuer: Rod Ellis, Tonkin Consulting

Stormwater Drainage

Stormwater drainage infrastructure assets were valued by Tonkin Consulting at 1 July 2014 at written down current replacement cost. During this revaluation Stormwater infrastructure assets not previously valued were located in various townships and locations across the district as a result of the introduction of GIS mapping. Additional assets were valued at approximately \$5.1m. All acquisitions made after the respective dates of valuation are recorded at cost.

- Basis of valuation: Written down current replacement cost
- Date of valuation: 1 July 2014
- Date of next valuation: 01 July 2019
- Valuer: Rod Ellis, Tonkin Consulting

Community Wastewater Management Schemes

Community Wastewater Management Schemes infrastructure assets were valued by Tonkin Consulting at 1 July 2014 at written down current replacement cost. During this revaluation CWMS Infrastructure assets not previously valued were identified in five townships from land divisions undertaken by developers, amounting to approximately \$3.9m. All acquisitions made after the respective dates of valuation are recorded at cost.

- Basis of valuation: Written down current replacement cost
- Date of valuation: 1 July 2014
- Date of next valuation: 01 July 2019
- Valuer: Rod Ellis, Tonkin Consulting

Water Supply Schemes

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

- Basis of valuation: Written down current replacement cost
- Date of valuation: 30 June 2014
- Date of next valuation: 01 July 2019
- Valuer: Andrea Carolan, Maloney Field Services

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.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2015

Note 8. Liabilities

\$ '000	Notes	2015 Current	2015 Non Current	2014 Current	2014 Non Current
(a). Trade and Other Payables					
Goods & Services		1,555	-	748	-
Payments Received in Advance		92	-	167	-
Accrued Expenses - Employee Entitlements		449	-	346	-
Accrued Expenses - Other		395	-	731	-
Deposits, Retentions & Bonds		6	-	4	-
Total Trade and Other Payables		2,497	-	1,996	-

(b). Borrowings

Loans	543	7,047	682	1,590
Total Borrowings	543	7,047	682	1,590

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

(c). Provisions

Employee Entitlements (including oncosts)	1,597	379	1,405	496
Future Reinstatement / Restoration, etc	25	117	29	139
Total Provisions	1,622	496	1,434	635

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 9. Reserves

\$ '000	1/7/2014	Increments (Decrements)	Transfers	Impairments	30/6/2015
(a). Asset Revaluation Reserve					
Land	73,286	-	-	-	73,286
Buildings & Other Structures	48,995	-	-	-	48,995
Transport Infrastructure	188,754	-	-	(2,042)	186,712
Stormwater Drainage	3,479	6,279	-	-	9,758
CWMS	9,219	6,111	-	-	15,330
Water Scheme Infrastructure	1,374	-	-	-	1,374
Total Asset Revaluation Reserve	325,107	12,390	-	(2,042)	335,455
Comparatives	275,706	49,401	-	-	325,107
(b). Other Reserves					
Balgowan Water Supply	-	44	-	-	44
Balgowan (Gills) Water Augmentation	45	-	(45)	-	-
Black Point Water Supply	57	11	-	-	68
Combined Effluent Reserve	10	303	-	-	313
Hardwicke Bay Effluent Augmentation	171	6	-	-	177
Hardwicke Bay Water Supply	55	13	-	-	68
Hardwicke Bay Water Augmentation	41	-	-	-	41
Point Souttar Effluent Augmentation	17	29	-	-	46
Port Victoria Effluent Augmentation	321	-	(321)	-	-
Total Other Reserves	717	406	(366)	-	757
Comparatives	794	49	(126)	-	717

PURPOSES OF RESERVES

Asset Revaluation Reserves

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

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.

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 9. Reserves (continued)

\$ '000

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 Supply

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.

Point Souttar Effluent Augmentation

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

Port Victoria Effluent 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 2015

Note 10. Assets Subject to Restrictions

\$ '000	Notes	2015	2014
<p>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.</p>			
Cash & Financial Assets			
Unexpended amounts received from Federal Government			
Open Space Contributions		6	-
Total Cash & Financial Assets		6	-
Infrastructure, Property, Plant & Equipment			
<i>Country Fire Service Stations</i>			
Ardrossan		56	56
Balgowan		150	150
Port Clinton		77	77
Curramulka		29	29
Maitland		60	60
Minlaton		54	54
Port Victoria		109	109
<i>Caravan Parks</i>			
Ardrossan		603	755
Coobowle		2,952	3,200
Edithburgh		1,713	1,954
Minlaton		307	313
Pine Point		418	473
Port Clinton		436	436
Port Rickaby		1,356	1,462
Port Victoria		566	592
Stansbury / Oyster Point		3,339	3,585
Yorke town		820	843
<i>Fauna & Wildlife Parks</i>			
Minlaton		120	123
<i>Parklands</i>			
Ardrossan Scout Hall		94	276
Minlaton Basketball Stadium and Courts		286	286
Edithburgh Oval		210	30
Yorke town Lions Clubrooms		647	355
Warooka Museum		96	98
Total Infrastructure, Property, Plant & Equipment		14,498	15,316
Total Assets Subject to Externally Imposed Restrictions		14,504	15,316

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2015	2014
(a). Reconciliation of Cash			
Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Balance Sheet as follows:			
Total Cash & Equivalent Assets	5	7,469	2,607
Balances per Statement of Cash Flows		7,469	2,607

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

Net Surplus/(Deficit)	(1,166)	(2,410)
Non-Cash Items in Income Statements		
Depreciation, Amortisation & Impairment	8,511	8,438
Non-Cash Asset Acquisitions	-	(39)
Grants for Capital Acquisitions (Treated as Investing Activity Receipts)	(1,204)	(946)
Net (Gain) Loss on Disposals	693	(23)
	6,834	5,020
Add (Less): Changes in Net Current Assets		
Net (Increase)/Decrease in Receivables	(174)	(13)
Net (Increase)/Decrease in Inventories	(54)	164
Net Increase/(Decrease) in Trade & Other Payables	499	605
Net Increase/(Decrease) in Unpaid Employee Benefits	75	416
Net Increase/(Decrease) in Other Provisions	(26)	-
Net Cash provided by (or used in) operations	7,154	6,192

(c). Non-Cash Financing and Investing Activities

Acquisition of assets by means of:		
- Physical Resources Received Free of Charge	31	39
Amounts recognised in Income Statement		39
Total Non-Cash Financing & Investing Activities		39

(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 2015

Note 12a. Functions

Functions/Activities	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).									
	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	Actual 2015	Actual 2014	Actual 2015	Actual 2014	Actual 2015	Actual 2014	Actual 2015	Actual 2014	Actual 2015	Actual 2014
\$ '000	2,405	2,376	2,096	1,942	309	434	-	-	27,145	27,514
Business Undertakings	193	671	1,573	1,518	(1,380)	(847)	529	515	5,190	5,195
Community Services	351	370	926	981	(575)	(611)	15	14	14,657	14,662
Culture	1,454	1,432	1,284	1,296	170	136	-	-	28,797	12,235
Community Wastewater Management	912	1,365	1,413	1,389	(501)	(24)	-	1	9,498	8,334
Environment	710	94	1,682	1,556	(972)	(1,462)	146	558	56,500	56,559
Recreation	856	305	260	296	596	9	-	-	-	-
Regulatory Services	28	48	250	189	(222)	(141)	-	-	8	3
Tourism	1,331	790	7,976	7,923	(6,645)	(7,133)	1,275	854	180,741	184,900
Transport & Communication	2,468	2,303	2,754	2,363	(286)	(60)	-	10	1,445	1,470
Waste Management	268	277	290	271	(22)	6	-	-	3,224	3,265
Water Supply	16,763	14,930	8,912	8,655	7,851	6,275	2,262	753	16,618	14,636
Council Administration	27,739	24,961	29,416	28,379	(1,677)	(3,418)	4,227	2,705	343,823	328,773
Total Functions/Activities										

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 2015

Note 12b. Components of Functions

\$ '000

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, Family and Neighbourhood Support, Other Community Support, Community Amenities, Bus Shelters, Cemeteries / Crematoria, Public Conveniences, Car Parking – non-fee-paying, Telecommunications Networks, and Other Community Amenities.

CULTURE

Library Services, Mobile Libraries and Housebound Services, Static Libraries, 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, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management Levy, and Other Environment.

RECREATION

Jetties, Other Marine Facilities, Parks and Gardens, Sports Facilities – Indoor, Sports Facilities – Outdoor, Swimming Centres – Indoor, 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, Bus Service, Footpaths and Kerbing, Roads – sealed, Roads – formed, Roads – natural formed, Roads – unformed, Traffic Management, LGGC – roads (formula funded), and Other Transport.

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 12b. Components of Functions

\$ '000

The activities relating to Council functions are as follows:

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

Note 13. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

Carried at lower of cost and net realisable value; Interest is recognised when earned.

Terms & Conditions:

Deposits are returning fixed interest rates between 2.0% and 2.65% (2014: 2.5% and 3.05%). Short term deposits have an average maturity of 0 days and an average interest rate of 2.0% (2014: 0 days and 2.5%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables

Rates & Associated Charges

(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.

Accounting Policy:

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.

Terms & Conditions:

Secured over the subject land, arrears attract interest. Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 13. Financial Instruments (continued)

\$ '000

Recognised Financial Instruments

Receivables

Fees & Other Charges

Accounting Policy:

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.

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables

Other Levels of Government

Accounting Policy:

Carried at nominal value.

Terms & Conditions:

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

Carrying Amount:

Approximates fair value.

Liabilities

Creditors and Accruals

Accounting Policy:

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

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities

Interest Bearing Borrowings

Accounting Policy:

Carried at the principal amounts. Interest is charged as an expense as it accrues.

Terms & Conditions:

Secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed rates between 4.40% and 8.25% (2014: 4.40% and 8.25%)

Carrying Amount:

Approximates fair value.

Liabilities

Finance Leases

Accounting Policy:

Accounted for in accordance with AASB 117.

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2015					
<u>Financial Assets</u>					
Cash & Equivalents	7,469	-	-	7,469	7,469
Receivables	956	-	-	956	930
Other Financial Assets	-	248	232	480	372
Total Financial Assets	8,425	248	232	8,905	8,771

Financial Liabilities

Payables	1,653	-	-	1,653	1,653
Current Borrowings	882	-	-	882	543
Non-Current Borrowings	-	3,213	6,211	9,424	7,047
Total Financial Liabilities	2,535	3,213	6,211	11,959	9,243

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2014					
<u>Financial Assets</u>					
Cash & Equivalents	2,607	-	-	2,607	2,607
Receivables	800	-	-	800	770
Other Financial Assets	-	290	282	572	438
Total Financial Assets	3,407	290	282	3,979	3,815

Financial Liabilities

Payables	919	-	-	919	919
Current Borrowings	825	-	-	825	682
Non-Current Borrowings	-	1,136	936	2,072	1,590
Total Financial Liabilities	1,744	1,136	936	3,816	3,191

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

	30 June 2015		30 June 2014	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	4.91%	7,590	6.53%	2,272
		7,590		2,272

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.

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 13. Financial Instruments (continued)

\$ '000

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 2015

Note 14. Commitments for Expenditure

\$ '000	Notes	2015	2014
(a). Capital Commitments			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Buildings		55	108
		55	108
These expenditures are payable:			
Not later than one year		55	53
Later than one year and not later than 5 years		-	55
Later than 5 years		-	-
		55	108
(b). Other Expenditure Commitments			
Other expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:			
Audit Services		66	82
Waste Management Services		8,807	9,454
Employee Remuneration Contracts		2,151	2,162
		11,024	11,698
These expenditures are payable:			
Not later than one year		2,416	2,738
Later than one year and not later than 5 years		8,608	8,960
Later than 5 years		-	-
		11,024	11,698

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 15. Financial Indicators

\$ '000	Amounts 2015	Indicator 2015	Prior Periods	
			2014	2013

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

1. Operating Surplus Ratio

Operating Surplus	(1,677)	(9%)	(20%)	(21%)
Rates - General & Other Less NRM levy	18,376			

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

1a. Adjusted Operating Surplus Ratio

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.

(2,855)	(16%)	(20%)	(21%)
18,376			

2. Net Financial Liabilities Ratio

Net Financial Liabilities	3,049	11%	9%	6%
Total Operating Revenue	27,739			

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.

3. Asset Sustainability Ratio

Net Asset Renewals	4,477	53%	49%	40%
Infrastructure & Asset Management Plan required expenditure	8,511			

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 and Asset Management Plans.*

* *

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 15. Financial Indicators - Graphs (continued)

<div><div>1. Operating Surplus Ratio</div><div><div>Ratio %</div><div><div><div>2013</div><div>2014</div><div>2015</div></div><div><div>-21%</div><div>-20%</div><div>-9%</div></div></div></div></div>	<div><div>Purpose of Operating Surplus Ratio</div><div><div>This indicator is to determine the percentage the major controllable revenue source varies from operating expenditure</div></div></div>	<div><div>Commentary on 2014/15 Result</div><div><div>2014/15 Ratio</div><div>-9%</div></div><div><div>Operating surplus significantly impacted by FAGS received in advance \$1.178m</div></div></div>
<div><div>1a. Adjusted Operating Surplus Ratio</div><div><div>Ratio %</div><div><div><div>2013</div><div>2014</div><div>2015</div></div><div><div>-21%</div><div>-20%</div><div>-16%</div></div></div></div></div>	<div><div>Purpose of Adjusted Operating Surplus Ratio</div><div><div>This indicator is to determine the percentage the major controllable revenue source (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure</div></div></div>	<div><div>Commentary on 2014/15 Result</div><div><div>2014/15 Ratio</div><div>-16%</div></div><div><div>Adjusted operating surplus is as per budget and LTFP</div></div></div>
<div><div>2. Net Financial Liabilities Ratio</div><div><div>Ratio %</div><div><div><div>2013</div><div>2014</div><div>2015</div></div><div><div>6%</div><div>9%</div><div>11%</div></div></div></div></div>	<div><div>Purpose of Net Financial Liabilities Ratio</div><div><div>This indicator shows the significance of the net amount owed to others, compared to operating revenue</div></div></div>	<div><div>Commentary on 2014/15 Result</div><div><div>2014/15 Ratio</div><div>11%</div></div><div><div>Net Financial Liabilities lower than expected as a result of investing loan funds not spent during the year</div></div></div>
<div><div>3. Asset Sustainability Ratio</div><div><div>Ratio %</div><div><div><div>2013</div><div>2014</div><div>2015</div></div><div><div>40%</div><div>49%</div><div>53%</div></div></div></div></div>	<div><div>Purpose of Asset Sustainability Ratio</div><div><div>This indicator aims to determine if assets are being renewed and replaced in an optimal way</div></div></div>	<div><div>Commentary on 2014/15 Result</div><div><div>2014/15 Ratio</div><div>53%</div></div><div><div>Asset Sustainability Ratio lower than expected due to rollover of capital works road renewal program of \$1m</div></div></div>

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 16. Uniform Presentation of Finances

\$ '000	2015	2014
<p>The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
Income	27,739	24,961
less Expenses	(29,416)	(28,379)
Operating Surplus / (Deficit)	(1,677)	(3,418)
less Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	4,864	4,709
less Depreciation, Amortisation and Impairment	(8,511)	(8,438)
less Proceeds from Sale of Replaced Assets	(387)	(439)
Subtotal	(4,034)	(4,168)
less Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	4,405	2,528
less Amounts Received Specifically for New and Upgraded Assets	(1,204)	(946)
less Proceeds from Sale of Surplus Assets (including Investment Property & and Real Estate Developments)	-	-
Subtotal	3,201	1,582
Net Lending / (Borrowing) for Financial Year	(844)	(832)

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 17. Operating Leases

\$ '000	2015	2014
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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.

(i) Investment Property

Rentals received, and outgoings reimbursed, in relation to Investment Property are also disclosed in Note 2. These lease agreements, all of which are classified as operating leases, are made on a non-cancellable basis wherever practicable.

Leases commitments under all non-cancellable lease agreements, including those relating to Investment Property, are as follows:

Not later than one year	282	343
Later than one year and not later than 5 years	915	285
Later than 5 years	152	23
	1,349	651

(ii) Lease Payment Commitments of Council

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

No contingent rentals were paid during the current or previous reporting periods.

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:

Not later than one year	70	94
Later than one year and not later than 5 years	115	127
Later than 5 years	-	-
	185	221

Yorke Peninsula Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2015

Note 18. Superannuation

\$ '000

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2014/15, 9.25% in 2013/14). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2013/14) of "superannuation" salary.

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

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, A C Miller, FIAA, of Russell Employee Benefits Pty Ltd as at 30 June 2014. 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.

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 2015 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 2015, 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 18th day of November 2015,
at 214 Melbourne Street, North Adelaide, South Australia 5006.

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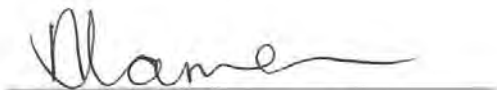
Yorke Peninsula Council

General Purpose Financial Statements for the year ended 30 June 2015

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 2015, 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



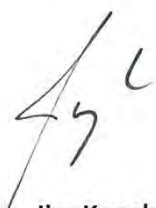
Peter Brass
PRESIDING MEMBER, AUDIT COMMITTEE

Date: 28-October-2015

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 2015, 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 18th day of November 2015

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Liability limited by a scheme approved under Professional Standards Legislation



Regional Subsidiaries



Central

Local Government Region of South Australia

Incorporated under provisions of the Local Government Act

Annual Report for 2014 – 2015

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*

Contact Details

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CRYSTAL BROOK SA 5523

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ceo@centralregion.sa.gov.au

Website:

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 2014/15

Chairman:	Mayor Ray Agnew (Yorke Peninsula)
Deputy Chairs:	<i>Mayor Allan Aughey (Clare & Gilbert Valleys)</i> <i>Mayor James Maitland (Wakefield) – until Aug 2014</i> <i>Mayor Denis Clark (Northern Areas) – from Aug 2014</i>
Executive Members:	<i>Mayor Ruth Whittle (Peterborough)</i> <i>Mayor Peter Slattery (Flinders Ranges)- from Aug 2014</i>
Delegate to the LGA Board representing the Central Region of the LGA Constitution:	<i>Mayor Ray Agnew (Yorke Peninsula) – from Feb 2014</i> <i>Mayor Allan Aughey (Clare & Gilbert Valleys) – until Feb 2014</i> <i>Mayor Denis Clark (Northern Areas) – proxy – until Feb 2014</i> <i>2014 (Board member after Feb 2014)</i>
Executive Officer:	Paul McInerney interim part-time Executive Officer from March 31 st 2014 pending Future Directions Review and appointment of new CEO.
Auditor:	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 Hurn – until Nov 2014 Mayor Bob Sloane – from Dec 2014	Cr Bob Sloane (until Nov 2014) Mr Martin McCarthy (post Dec 2014)
District Council of Barunga West	Mayor Dean Dolling – until Nov 2014 Mayor Cynthia Axford – from Dec 2014	D/Mayor – Cr Dean Dolling -From Dec 2014
District Council of the Copper Coast	Mayor Paul Thomas	Deputy Mayor – Cr Ros Talbot
Clare & Gilbert Valleys Council	Mayor Allan Aughey	Cr Elizabeth Calvert – (until Nov 2014) Cr Ian Burfitt – (from Dec 2014)
Flinders Ranges Council	Mayor Peter Slattery	Nil.
Regional Council of Goyder	Mayor Peter Matthey	D/Mayor Jane Kellock
Light Regional Council	D/Mayor Dean Rohrlach	Cr Lynette Reichstein
District Council of Mallala	Mayor Duncan Kennington	Deputy Mayor Cr Karen McColl
District Council of Mount Remarkable	Mayor Sandra Wauchope	D/Mayor Cr Colin Nottle
Northern Areas Council	Mayor Denis Clark	D/Mayor Cr John Barbarien – Nov 2014 D/Mayor Cr Merv Robinson – Dec 2014
District Council of Orreroo Carrieton	Chair Kathy Bowman	D/Chair – Cr Grant Chapman
District Council of Peterborough	Mayor Ruth Whittle	Cr Frank Hardbottle
Port Pirie Regional Council	Cr Neville Wilson	D/Mayor John Rhode – until Nov 2014 Mayor John Rhode – from Dec 2014
Wakefield Regional Council	Mayor Rodney Reid	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 2014/15 year , 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 15th August 2014 (hosted by Mt Remarkable)
- ▲ General Meeting, Friday 12th December 2014 (hosted by Barossa in lieu of Northern Areas due to guest speakers needing to be close to Adelaide for logistical purposes.)
- ▲ General Meeting, Friday 20th February 2015 (hosted by Northern Areas)
- ▲ General Meeting, Friday 15th May 2015 (hosted by Orroroo-Carrieton)

Committee Meetings

In accordance with its Charter, the Central Local Government Region historically maintained several sub committees to assist in effective project implementation and governance. The committees generally met on an as-needs basis and comprised representatives from the various member councils along with, in many cases additional delegates from other relevant regional bodies or state government agencies: (From departing of the previous EO 1st April 2014 and interim part-time EO (0.2) arrangement put in place to facilitate for the Future Directions Review the CLGR Board deferred all non executive Committees operation with subject matter of those committees to report through the CEO's Forum for recommendation to the Board or the Executive Committee/Board direct. The Transport Infrastructure & Planning Committee – SLRP function was reinstated from January 2015 for the purposes of Special Local Roads Program assessment and recommendation to the Executive on the Region priorities for 2015/16.

Committee	Members	Meeting Dates
Executive Committee:	Mayor Ray Agnew (Chair), Mayor Allan Aughey, Mayor Ruth Whittle, Mayor Denis Clark and Mayor Peter Slattery (from August 2014), Mayor James Maitland (until August 2014)	19 July 2014 31 July 2014 25 Sep 2014 11 Dec 2014 23 Dec 2014 19 Mar 2015 3 June 2015 15 June 2015
Audit Committee:	Mayor Ray Agnew (Chair), Cr Kathie Bowman, Dr Andrew Johnson, Mr Colin Davies	Exempt – deferral granted by Minister 2015 for one year up to 30 th June 2016
Member Councils CEO's Forums:	Mr Martin McCarthy (Barossa), 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), D/CEO Mr Richard Michael (Light), Mr Charles Mansueto, then Mr Peter Sellar A/CEO and then Ms Katrina Marton, (Mallala), Mr Wayne Hart (Mt Remarkable), Mr Roger Crowley and then Mr Colin Byles (Northern Areas), Mr Iian Wilson and then Mr Stephen Rufus (Orroroo/Carrieton), Mr Peter McGuinness (Peterborough), Dr Andrew Johnson (Pirie Regional), Ms Cate Atkinson (Wakefield), Mr Andrew Cameron (Yorke Peninsula) *****Note: From Feb 2015 with the development/implementation of the Future Directions Review process the CEO's assumed a Regional Managers Group function under the proposed Future Direction. The workshops were conducted and managed by Angela Hazebroek, URPS in developing the model and leading towards future implementation of the adopted model from May 15 th , 2015. The role of RMG was to undertake work on functions such as future governance and charter/incorporated body, future financial plans, future Strategic Plans, new CEO role function and job specification etc.	1 st Aug 2014 3 rd Sep 2014 3 rd Oct 2014 20 th Nov 2014 Future Directions Workshops 2015 in lieu of CEO Forums (Regional Managers Group) 20 th Feb 2015 20 th Mar 2015 10 th April 2015 17 th April 2015 (Hunter/Cradle) 5 th June 2015.
Transport Infrastructure Planning Committee:	(current membership endorsed by CLGR 2015) Mr Colin Davies - Chair (Orroroo Carrieton), CEO position (vacant), Mr Peter Broughill (Northern Areas), Mr Steve Kaesler (Barossa), Mr Fred Linke (Barunga West), Mr Lee Wallis (Goyder), Mr David Hassett (Wakefield) Ms Joanne Buchanan (Regional Development), Mr Bob Bemmerl (DPTI)	21 Jan 2015 4 March 2015 – Road Inspection meeting in field. 13 March 2015
Regional Climate Change Steering Committee:	(current membership 2014/15) Mr Paul McInerney (CLGR Interim Executive Officer), Ms Kelly-Anne Saffin (RDA Y&MN), Mr Trevor Naismith (N&Y NRM Board)	Referred through CEO's Forums and Executive Committee
Coastal Councils Network:	(non-current membership – if retained needs membership review) 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	In abeyance pending Future Directions review

Committee	Members	Meeting Dates
	(Coastcare Facilitator) – ex officio	
Regional Waste Management Committee:	(non-current membership – if retained needs membership review) 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	Referred activity through CEO Forums and Executive Committee.
Water Project Steering Committee:	(non-current membership – if retained needs membership review) Mr Ian Wilson (Orroroo Carrieton), Cr Denis Clark (Northern Areas), Mr Ian Baldwin. Ms Kelly-Anne Saffin (RD&MN), Ms Jennifer Munro (Northern & Yorke NRM), Ms Kris Swaffer (DFW), Mr Paul Doherty (SA Water)	In abeyance pending Future Directions Review
Windfarm Project Steering Committee:	(non-current membership – if retained needs membership review) 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	In abeyance pending Future Directions Review

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 2014/15 financial year.

In 2015 commencement of the Future Directions Review was timely being post November elections and providing for the Mayors/Board delegates to commence at the start of an Election cycle the development of a new Regional model that embraces Council of the Future initiatives, Regional collaborations, Regional Planning concepts and national models based in NSW, WA and Tasmania.

This has resulted in a high number of strategic workshops and meetings conducted by consulting firm URPS with Mayors and CEO's separately and jointly in developing the Future Direction model during the February – June 2015 period.

A considerable number of additional workshops and decision making Board meetings will be required into 2015/16 including the appointment of a new CEO to drive the agenda and implementation of the new model to support the regional approach into the future.

3 September 2014	Special CEO's roundtable informal session with Hon Jeff Kennett, AC, on Future of Local Government from a National and local viewpoint held at Aquinas College Adelaide.
12 December 2014	Workshop Session with Mr Dean Jaensch on Elections review at Barossa CLGR Board meeting. Presentation and discussion with Hon Geoff Brock, MP, Minister for Local Government, Minister for Regional Development.
20 February 2015 (Jamestown) 20 March 2015 Clare 17 April 2015 - Adelaide 5 June 2015 - Clare	Future Directions Review – URPS workshops with Mayors in developing framework for future CLGR, including meeting with Hunter Councils Inc (NSW)/Cradle Coast (Tas) on appropriate models. Branding and naming of CLGR workshop and developing vision for "Council of Mayors" governance concept.
29 th , 30 th and 31 st March	Country Cabinet hosted jointly by District Council of Peterborough, District Council of Orroroo-Carrieton, Regional Council of Goyder and Northern Areas Council. Presentations by Mayors/CEO's to Premier and Cabinet. Attendance by Chair/Interim CEO - CLGR.
7 th May 2015	CLGR annual Regional Waste Forum – conducted at Clare.
15 th , 16 th , 17 th June 2015	Attendance at ALGA Conference, Canberra and special 1 hour information exchange with Hunter Councils Inc (NSW) attendees at conference. Visit to Hunter region proposed. 8 CLGR Councils were represented at conference/info session.

Achievements for 2014/15

During the 2014/15 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 (These were rolled over targets adopted at the AGM in August 2014 pending the Future Directions Review):

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 2014/15

- ▲ CLGR Board meeting agendas & minutes updated on website.
- ▲ Committee operations executed within terms of reference
- ▲ Interim Executive support review implemented in line with Future Directions Review Transition Management Planning.
- ▲ Future Direction Review of CLGR developed for LGA R & D Scheme funding and resulting in core payment and access to advisory services, covering governance and legislation, economics and finance, Business and service improvement, inter-governmental services and project scoping and facilitation. Core payment 2014/15 – advisory services access 2015/16.
- ▲ Review of operation of Standing and other Committees and restructure of activities through the CEO's Forum and Executive Committee.
- ▲ CEO's Forum meetings continued operating on two monthly basis to allow for Outreach Services Project and other committee work to be progressed. In 2015 with commencement of the Future Directions Review by URPS resulted in CEO Forums concentrating on the Review process through numerous workshops/meetings undertaken and developing Regional Managers Group governance under Council of Mayors concept. This will develop through to appointment of new CEO circa September 2015.
- ▲ The Future Directions Review culminated in the adoption at the May 2015 Board meeting of the following recommendations and represent the strategic direction of the "new CLGR" model to be developed and progressively implemented during 2015/16. (The full 22 page report is available at www.centralregion.sa.gov.au)

Recommendation 1: The Board of the Region endorses in principle the Goals and Strategies of the Draft Strategic Plan and charges the CEO's Regional Management Group to develop a Three Year Action Plan that identifies costed measureable deliverables and those responsible for driving their delivery within a realistic timeframe.

Recommendation 2: That the new regional model includes two levels of membership – full membership for the core Councils who comprise the decision making body and Associate (non-voting) membership for Councils who opt-in for specific activities. A separate membership fee will be applied to Associate Members.

Recommendation 3: All current members of the Central Region advise the Chair in writing of their intentions with respect to membership, for a 5 year period by 30 June 2015.

Recommendation 4: Mayors and Chief Executive Officers of the Core Member Councils will make a commitment to attend all Board and Management Group meetings. If an alternative Elected Member is nominated by Council, that person must attend consistently, brief their Council on Regional matters and provide a strong and continuous link between the Region and their Council.

Recommendation 5: Engage a marketing firm to work with the Board to develop a clear and strong identity and translate this into a compelling regional brand.

Recommendation 6: Develop an Engagement and Communications Strategy that builds on your brand.

Recommendation 7: The Local Government Region facilitate an annual Regional Planning Day using its Regional Strategy and Action Plan as the basis for engaging other regional organisations and relevant State Government agencies.

- objectives that are particular to the Region, and upon mutual agreement, can be included as part of this program. The funding approval for Outreach Phase 2 for 2015/16 is timely due to implementation of the Future Directions Report and the synergies that already exist in terms of regional procurement, regional training needs and in region training preference, compliance and internal controls project and other outreach projects already identified by CLGR.
- ✦ LGA Outreach Services – Pilot project funded by the LGA was commenced in January 2014 for 2 years. In addition to the Future Directions Review the LGA Outreach Services pilot project has continued handling concurrent EO/Outreach roles. Specific areas of activity and coordination has been:
 - ✦ *Procurement - Outreach Services in association with LGAP and Arcblue has supported Procurement Roadmap. This has identified through information sourced from 14 participating CLGR Councils that savings on a \$110M annual spend may generate efficiencies of 3-5% in a range of \$3.7M*
 - ✦ *Financial Sustainability Program. Outreach Services through the LGA (John Wright, Financial Sustainability Program) has also assisted in an internal controls projects which has seen participation by 10 Councils with a view to having compliance systems in place.*
 - ✦ *In – Region Training - Through partnership with LGA Education and Training unit has investigated a changed format of delivering training in the region through clusters of Councils. A successful Audit Committee Training Program was conducted in Clare on May 28th and taken up by 7 Councils in the Region representing costs savings and time spent driving.*
 - ✦ *Regional Waste Recycling Tender – Outreach Services supported the Waste Management Coordinator, Vanessa Loechel with the Regional Waste/Recycling Data Regional Tender project nearing completion. Due to WMC role concluding on 30th June this work will be finalised by Trevor Hockley under contract in association with the LGA Outreach Project.*
 - ✦ Invited attendance by Local Government Minister to quarterly meetings of Central Region. Hon Geoff Brock, MP Minister for Local Government, Minister for Regional Development attended December 2014 post elections Board meeting at the Barossa.
 - ✦ Attendance at Country Cabinet Meeting on March 29th, 30th and 31st March at Peterborough, Orroroo, Jamestown and Burra. Submissions provided to Country Cabinet through Minister for Local Government on proposed 4 year arterial road shoulder program proposal, Zero Waste transition to Green Industries SA and need for levy funds to be returned back to Local Government through program grants for education on recycling and associated initiatives, Crown Lands Red Tape Reduction proposal between Local government and State Government (State Budget May 2015 created 4 year program for extensive road shoulder widening and edge line marking program \$10M per year commencing with Spalding to Andrews Road, Clare to Farrell Flat and Kulpara to Kadina to be commenced in 2015/16 as priorities.)
 - ✦ Attendance by Local Government Association (LGA) and Office of Local Government (OLG) at Central Region quarterly meetings or reports received due to Future Directions workload.
 - ✦ Communications with LGA and Office of Local Government staff as required
 - ✦ Convened Council Chief Executive Officer forums and transitional Regional Managers Group as required under outcomes from Future Directions Review and Transitional Manager Angela Hazebroek (URPS)
 - ✦ Coordination of Central Region appointments to LGA Board.
 - ✦ Regional representation at SA Regional Organisation of Councils (SAROC) and LGA Board meetings
 - ✦ Attendance at Local Government Association SA general meetings and forums in Adelaide
 - ✦ Attendance by Councils Mayors/CEO's at Australian Local Government Association assembly in Canberra
 - ✦ Communication and meetings/workshops 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
 - ✦ Central Region website updated with Agenda, Minutes, Future Directions Review Final Report.

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 - ✧ *Attendance by Local Government Association (LGA) and Office of Local Government (OLG) at Central Region quarterly meetings or reports received due to Future Directions workload.*
 - ✧ *Communications with LGA and Office of Local Government staff as required*
 - ✧ *Convened Council Chief Executive Officer forums and transitional Regional Managers Group as required under outcomes from Future Directions Review and Transitional Manager Angela Hazebroek (URPS)*
 - ✧ *Coordination of Central Region appointments to LGA Board.*
 - ✧ *Regional representation at SA Regional Organisation of Councils (SAROC) and LGA Board meetings*
 - ✧ *Attendance at Local Government Association SA general meetings and forums in Adelaide*
 - ✧ *Attendance by Councils Mayors/CEO's at Australian Local Government Association assembly in Canberra*
 - ✧ *Communication and meetings/workshops 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*
 - ✧ *Central Region website updated with Agenda, Minutes, Future Directions Review Final Report.*

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 2014/15

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) were deferred pending appointment of NRM Chair and outcome of Future Directions Review for CLGR.
- ✧ Convened workshop with Dept Planning, Transport and Infrastructure on update of the Mid North and Yorke Peninsula Planning Strategy.
- ✧ Project Management under the terms of the Federal Government funding for Upper Spencer Gulf Sustainability major project – fortnightly report meetings with Federal Government Agency staff and CEO, Upper Spencer Gulf Common Purpose Group
- ✧ Participation in interim meetings of RDA and NRM Executive Officers and CLGR
- ✧ Continued Central Region office co-location with Regional Department of Transport, Crystal Brook subject to determination of new CEO Location through the Future Directions Review.
- ✧ Attendance at a number of Yorke & Mid North NRM Board as a non-voting delegate.

Waste Management

- ✧ Funding continued from ZWSA to engage Regional Waste Coordinator for 2 years concluding in 2014/15. The work by Vanessa Loechel, Waste Management Coordinator has been extremely valuable.
- ✧ Regional waste management committee continued from 1st April, 2014 reported directly with CEO's Forum
- ✧ Collaborative arrangement/Waste & Recycling Data - Undertook regional waste survey: met with finance and works managers from each council to obtain comprehensive data on their waste and recycling operations and facilities. Collated this information for analysis by consultant Trevor Hockley who is preparing a report with recommendations about potential cost-saving and efficiency initiatives for consideration by the CLGR.
- ✧ Prepared regional submissions to consultations on the establishment of Green Industries SA and the draft SA Waste Strategy 2015-20.
- ✧ Central Region Resource Recovery Newsletter and regular updates via email and telephone.
- ✧ Regional Waste Forum held in Clare on 7 May 2015. Presentations on: the CLGR organics project, DC Mallala/Recycle Right bin-tagging trial; update on Zero Waste SA to Green Industries SA transition; the Garage Sale Trail; assistance KESAB can provide to councils; waste to energy opportunities; and update on regional waste survey.
- ✧ Assisted delivery of the DC Mallala/Recycle Right Bin-tagging project. Approximately 300 households in Mallala and Two Wells were targeted in the campaign which involved providing positive and negative reinforcement via tags attached to recycling and organics bins presented for collection over three successive fortnights.
- ✧ Distributed KESAB mini-bin games to each of the councils, tailored to their specific kerbside collection systems; these will be made available to schools and community groups to educate about correct source separation and use of kerbside bins.
- ✧ Prepared a regional submission to consultation on the operational review of the National Television and Computer Recycling Scheme (NCRS).
- ✧ Liaised between Councils and the EPA to forge a solution to the problem of uncontained e-waste experienced by several councils as a result of having their "free" NCRS e-waste collection services withdrawn.
- ✧ Finalised the CLGR composting trials and prepared and submitted a report, *Municipal Organics Management in Regional Australia*, that documents (1) the outcome of the trials; (2) case studies of municipal approaches to organics management across Australia; and (3) guidelines for applying the model developed by consultancy Blue Environment to assist Central Region councils to evaluate the cost/benefit of introducing kerbside organics collections and various processing options. This was a jointly funded project of the CLGR, Local Government Research and Development Scheme and Zero Waste SA. The final report has been circulated to all CLGR councils and uploaded to the LGA website.

Transport

- ✧ Convened Central Region Transport Committee, for Special Local Roads Program purposes January – April 2015, including participation by DPTI (Bob Bemmerl) and YMN RDA (Jo-anne Buchanan)
- ✧ Assessment, inspection and regional submission to Special Local Roads program in accordance with LGA TAP Committee requirements.

Environment and Natural Resources

- ✧ Local Government representative attendance at various Regional NRM Board meetings by interim Executive Officer as a non-voting delegate under the YMN NRM Board constitution.
- ✧ YMN NRM Board advised of progress by CLGR of its Future Direction Review and investigation of Hunter Councils Inc (NSW), Pilbara (WA) and Cradle Coast Authority (Tasmania) models.
- ✧ Participation in regional Native Vegetation Council forum Adelaide Hills and Clare

Climate Change and Emergency Management

- ✧ Funding for regional climate change coordinator to work across local govt, regional development & NRM up to 30th June 2015. A new 2 year contract covering the YMN Alliance for the Climate Change Coordinator for 2015-2017 is being totally funded via YMN NRM Board and hosted by CLGR. The YMN NRM has provided the contract with a 2 year work plan. This will allow Local Government access to expertise in this specialised area and for sourcing of project funds for local government as opportunity arises.
- ✧ Funding for regional climate change coordinator to work across local govt, regional development & NRM
- ✧ Completion of the Making Yorke & Mid North Low Carbon Ready project.
- ✧ Ongoing development of Goyder's Line Sustainability Hub and research concept.
- ✧ Completion of the Adaptation Pathways for Natural Coastal Assets project that provided strategies for managing the impacts of climate change on high conservation value areas of the coast.
- ✧ Working with Red Cross to develop a Community Engagement Strategy aimed at improving the resilience of households to extreme climatic events.
- ✧ Climate Change Vulnerability Policy Review to investigate how State Government policy can support regional adaptation.
- ✧ Applying the NRM Planning for Climate Change to begin the update the Regional NRM Plan incorporating resilience thinking and adaptive management principles.
- ✧ Partnering in the Climate Change and Bushfire project to investigate the ability to model the impact of climate change on fire danger indexes in the region.
- ✧ Supporting Yorke Peninsula Council in the Investigation of seawater flooding risks of 4 settlements.
- ✧ Coordinated LG representation to Yorke/Mid North Zone Emergency Management committees (ZEMC)
- ✧ Contribution to Upper Spencer Gulf Biodiversity Project, Renewable Strategy and Climate Change Vulnerability Assessment
- ✧ Ongoing participation in LG, State Government and Australian Government workshops and programs

Windfarm Development

- ✧ Project completion through LGA Research and Development fund for preparation of local government planning guidelines for windfarm development. Guideline placed on LGA Website
- ✧ Presentation at LGA Showcase April 2015 by CEO (John Brak) Goyder and Regional Consultant (Bob Hart).

Audited Financial Statements 2014/15

CENTRAL LOCAL GOVERNMENT REGION of SA Inc



Annual Financial Statements

For the financial year

July 1st 2014 – June 30th 2015

Central Local Government Region of SA Inc

General Purpose Financial Reports for the year ended 30 June 2015

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Central Local Government Region of SA Inc

- ANNUAL FINANCIAL STATEMENTS
- FOR THE YEAR ENDED 30 June 2015

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Region 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 2015 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: 24/8/15

Central Local Government Region of SA Inc
STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2015

	Notes	2015 \$	2014 \$
INCOME			
Grants, subsidies and contributions	2	285,555	852,300
Investment income	2	18,419	16,070
Other income	2	193,714	171,950
Total Income		<u>497,688</u>	<u>1,040,320</u>
EXPENSES			
Employee costs	3	-	93,259
Materials, contracts & other expenses	3	796,701	697,046
Depreciation, amortisation & impairment	3	850	5,101
Total Expenses		<u>797,551</u>	<u>795,406</u>
OPERATING SURPLUS / (DEFICIT)		(299,863)	244,914
Asset disposal & fair value adjustments	4	(12,602)	-
NET SURPLUS / (DEFICIT)		(312,465)	244,914
transferred to Equity Statement			
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		<u>(312,465)</u>	<u>244,914</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 2015

	Notes	2015 \$	2014 \$
ASSETS			
Current Assets			
Cash and cash equivalents	5	541,825	749,243
Trade & other receivables	5	64,293	119,804
Total Current Assets		606,118	869,047
Non-current Assets			
Property, plant & equipment	7	-	28,907
Total Non-current Assets		-	28,907
Total Assets		606,118	897,954
LIABILITIES			
Current Liabilities			
Trade & other payables	8	43,877	23,248
Total Liabilities		43,877	23,248
NET ASSETS		562,241	874,706
EQUITY			
Accumulated Surplus		68,145	25,212
Other Reserves	9	494,096	849,494
TOTAL EQUITY		562,241	874,706

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 2015

		Accumulated Surplus	Other Reserves	TOTAL EQUITY
2015	Notes	\$	\$	\$
Balance at end of previous reporting period		25,212	849,494	874,706
Net Surplus / (Deficit) for Year		(312,465)		(312,465)
Other Comprehensive Income				
Transfers between reserves		355,398	(355,398)	-
Balance at end of period		68,145	494,096	562,241
2014				
Balance at end of previous reporting period		3,486	626,306	629,792
Net Surplus / (Deficit) for Year		244,914		244,914
Other Comprehensive Income				
Transfers between reserves		(223,188)	223,188	-
Balance at end of period		25,212	849,494	874,706

Central Local Government Region of SA Inc

STATEMENT OF CASH FLOWS for the year ended 30 June 2015

	Notes	2015 \$	2014 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Investment receipts		19,089	16,474
Grants & Council Contributions		438,015	906,483
Other revenues		96,095	122,464
<u>Payments</u>			
Employee costs		-	(105,421)
Materials, contracts & other expenses		(776,072)	(791,909)
Net Cash provided by (or used in) Operating Activities		(222,873)	148,091
 CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Sale of surplus assets		15,455	-
Net Cash provided by (or used in) Investing Activities		15,455	-
 CASH FLOWS FROM FINANCING ACTIVITIES			
Net Cash provided by (or used in) Financing Activities		-	-
Net Increase (Decrease) in cash held		(207,418)	148,091
Cash & cash equivalents at beginning of period	11	749,243	601,152
Cash & cash equivalents at end of period	11	541,825	749,243

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 2015

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 (9th 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. Yorke Peninsula Council, 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.

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.

Employee Benefits

Salaries, Wages & Compensated Absences

As at 30th June 2015 the Region does not have any employees and hence there are no employee provisions at the reporting date.

Superannuation

The Region had no employees for the financial year ended 30th June 2015.

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.

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 15	Revenue from Contracts with Customers
AASB 124	Related Party Disclosures

Standards containing consequential amendments to other Standards and Interpretations arising from the above - AASB 2010-7, AASB 2014-1, AASB 2014-3, AASB 2014-4, AASB 2014-5, AASB 2014-6, AASB 2014-7, AASB 2014-8, AASB 2014-9, AASB 14-10, AASB 15-1, AASB 15-2, AASB 15-3, AASB 15-4, AASB 15-5 and AASB 2015-6.

(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.

Central Local Government Region of SA Inc

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

Note 2 - INCOME

	Notes	2015 \$	2014 \$
INVESTMENT INCOME			
Local Government Finance Authority		18,312	15,961
Banks & other		107	109
		<u>18,419</u>	<u>16,070</u>
OTHER INCOME			
Council Contributions		152,460	148,159
Sundry		41,254	23,791
		<u>193,714</u>	<u>171,950</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Other grants, subsidies and contributions		285,555	852,300
		<u>285,555</u>	<u>852,300</u>
Sources of grants			
Commonwealth government		39,954	376,950
State government		235,601	56,000
Other (inc NRM)		10,000	419,350
		<u>285,555</u>	<u>852,300</u>
Conditions over grants & contributions			
<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		516,994	285,876
Less: expended during the current period from revenues recognised in previous reporting periods			
P010-Windfarm Liaison		(27,593)	(20,010)
P008-Coastal Councils Project		-	(69,027)
P009-Climate Change		(95,703)	(8,918)
P014-Water Project		-	(21,439)
P003-Waste Management		(15,635)	-
P016-Upper Spencer Gulf RSP		(182,941)	-
P018-Policy Amendment Review		(30,000)	-
P019-Coastal Adaptation		(30,000)	-
P020-Risk Assessment		(30,000)	-
P022-Roads & Transport		(680)	-
Subtotal		<u>(412,552)</u>	<u>(119,394)</u>
Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions			
P003-Waste Management		-	18,434
A009-Special Projects		13,305	543
P024-Climate Change Co-ordinator 2015-17		25,000	-
P022-Roads & Transport		-	5,927
P023-Outreach Collaboration Project		256	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
Subtotal		<u>38,561</u>	<u>350,512</u>
Unexpended at the close of this reporting period		<u>143,003</u>	<u>516,994</u>
Net increase (decrease) in assets subject to conditions in the current reporting period		<u>(373,991)</u>	<u>231,118</u>

Central Local Government Region of SA Inc
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2015

Note 3 - EXPENSES

	2015	2014
Notes	\$	\$
EMPLOYEE COSTS		
Salaries and Wages	-	73,877
Employee leave expense	-	7,163
Superannuation - defined contribution plan contributions	-	6,251
FBT	-	5,968
Total Operating Employee Costs	<u>-</u>	<u>93,259</u>
Total Number of Employees	-	-
<i>(Full time equivalent at end of reporting period)</i>		
MATERIALS, CONTRACTS & OTHER EXPENSES		
<u>Prescribed Expenses</u>		
Auditor's Remuneration		
- Auditing the financial reports	1,650	1,650
Other Audit/Accounting Fees	-	486
Subtotal - Prescribed Expenses	<u>1,650</u>	<u>2,136</u>
<u>Other Materials, Contracts & Expenses</u>		
Contractors & Consultants	732,691	552,016
Energy & Fuel	9	4,383
Grants	25,000	79,000
Members Allowances & Support	4,176	4,058
Meetings & Conferences	5,064	22,216
Insurance	5,701	8,687
Sundry	22,410	24,550
Subtotal - Other Materials, Contracts & Expenses	<u>795,051</u>	<u>694,910</u>
	<u>796,701</u>	<u>697,046</u>
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Motor Vehicle	850	5,101
	<u>850</u>	<u>5,101</u>

Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

PROPERTY, PLANT & EQUIPMENT		
Assets surplus to requirements		
Proceeds from disposal	15,455	-
Less: Carrying amount of assets sold	<u>28,057</u>	<u>-</u>
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	<u>(12,602)</u>	<u>-</u>

Note 5 - CURRENT ASSETS

CASH & EQUIVALENT ASSETS		
Cash on Hand and at Bank	20,979	129,379
Deposits at Call	520,846	619,864
	<u>541,825</u>	<u>749,243</u>
TRADE & OTHER RECEIVABLES		
Accrued Revenues	2,873	3,543
Debtors - general	40,235	90,000
GST Recoupment	21,185	26,261
	<u>64,293</u>	<u>119,804</u>

Central Local Government Region of SA Inc

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

Fair Value Level	2014 \$				2015 \$		
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	CARRYING AMOUNT
Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT							
Motor Vehicle	-	35,915	(7,008)	28,907	-	-	-
Software	-	772	(772)	-	-	772	(772)
TOTAL PROPERTY, PLANT & EQUIPMENT	-	36,687	(7,780)	28,907	-	772	(772)
<i>Comparatives</i>	-	36,687	(2,879)	34,008	-	36,687	(7,780)
							28,907

2014 \$	CARRYING AMOUNT MOVEMENTS DURING YEAR \$							2015 \$
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers	
		New/Upgrade	Renewals				In	Out
Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT								
Motor Vehicle	28,907	-	-	(28,057)	(850)	-	-	-
Software	-	-	-	-	-	-	-	-
TOTAL PROPERTY, PLANT & EQUIPMENT	28,907	-	-	(28,057)	(850)	-	-	-
<i>Comparatives</i>	34,008	-	-	-	(5,101)	-	-	-
								28,907

Central Local Government Region of SA Inc
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2015

Note 8 - LIABILITIES

	Notes	2015		2014	
		Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES					
Goods & Services		2,420	-	8,615	-
Accrued expenses - Contractors		41,457	-	14,633	-
		43,877	-	23,248	-

Note 9 - RESERVES

	1/7/2014	Transfers to Reserve	Transfers from Reserve	30/6/2015
OTHER RESERVES				
General Reserve	12,500	18,593	-	31,093
1 P003-Waste Management	31,908	-	(15,635)	16,273
2 A009-Special Projects	4,036	13,305	-	17,341
3 P009-Climate Change	100,464	-	(95,703)	4,761
4 P024-Climate Change Co-ordinator 2015-17	-	25,000	-	25,000
5 P010-Wind Farm Liaison	27,593	-	(27,593)	0
6 P015-Local Government Reform	320,000	-	-	320,000
7 P016-Upper Spencer Gulf RSP	182,941	-	(182,941)	0
8 P018-Policy Alignment Review	30,000	-	(30,000)	0
9 P019-Coastal Adaptation	30,000	-	(30,000)	0
10 P020-Risk Assessment	30,000	-	(30,000)	0
11 P022-Roads & Transport	27,385	-	(680)	26,705
12 P023-Outreach Collaboration Project	52,667	256	-	52,923
TOTAL OTHER RESERVES	849,494	57,154	(412,552)	494,096
Comparatives	626,306	350,512	(127,324)	849,494

PURPOSES OF RESERVES

(Other Reserves)

- 1 **P003-Waste Management**
State Government funded technical support programme - completion 2015/16
- 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 Alliance and includes engagement of technical support and seed distribution - completion 2014-15
- 4 **P023-Climate Change Co-ordinator 2015-17**
Regional Partners and State Government funded programme - Project managed by Yorke and Mid North Alliance and includes engagement of technical support and seed distribution - completion 2013/14
- 5 **P010-Wind Farm Liaison**
LGA funded programme - windfarm planning guide - completion 2014/15
- 6 **P015-Local Government Reform**
CLGR funded programme - Council Shared Services
- 7 **P016-Upper Spencer Gulf Regional Sustainability Project**
State Government funded technical support programme - completion 2014/15
- 8 **P018-Policy Amendment Review**
NRM funded project - completion 2014/15
- 9 **P019-Coastal Adaptation**
NRM funded project - completion 2014/15
- 10 **P020-Risk Assessment**
NRM funded project - completion 2014/15
- 11 **P022-Roads & Transport**
CLGR funded programme - Regional Development Australia Freight Strategy
- 12 **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 2015

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	2015 \$	2014 \$
Total cash & equivalent assets	5	<u>541,825</u>	<u>749,243</u>
Balances per Cash Flow Statement		<u>541,825</u>	<u>749,243</u>

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

Net Surplus (Deficit)	(312,465)	244,914
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	850	5,101
Net increase (decrease) in unpaid employee benefits	-	(12,162)
Net (Gain) Loss on Disposals	<u>12,602</u>	<u>-</u>
	(299,013)	237,853
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	55,511	(64,555)
Net increase (decrease) in trade & other payables	<u>20,629</u>	<u>(25,207)</u>
Net Cash provided by (or used in) operations	(222,873)	148,091

(c) Non-Cash Financing and Investing Activities

	-	-
--	---	---

(d) Financing Arrangements

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

Corporate Credit Cards	2,000	2,000
------------------------	-------	-------

Note 12 - FUNCTIONS

The activities of the Region are categorised into the following programmes

1 A009-Special Projects	14 P020-Risk Assessment
2 P003-Waste Management	15 P022-Roads & Transport
3 P008-Coastal Councils	16 P023-Outreach Collaboration Project
4 P009-Climate Change	
5 P024-Climate Change Co-ordinator 2015-17	
6 P010-Wind Farm Liaison	
7 P011-Regional Broadband	
8 P013-Environment & Roadside Vegetation	
9 P014-Regional Water Supply	
10 P015-Local Government Reform	
11 P016-Upper Spencer Gulf RSP	
12 P018-Policy Alignment Review	
13 P019-Coastal Adaptation	

Income and expenses have been attributed to the 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 2015

Note 13 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p>Short term deposits are available on 24 hour call with the LGFA and has an interest rate of 2% as at 30 June 2015.</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Trade and Other Debtors	<p>Accounting Policy: Carried at nominal value.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Region.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

Liquidity Analysis

2015	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	541,825	-	-	541,825	541,825
Receivables	64,293	-	-	64,293	64,293
Total	606,118	-	-	606,118	606,118
Financial Liabilities					
Payables	2,420	-	-	2,420	2,420
Total	2,420	-	-	2,420	2,420

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

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 2015

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

	2015 \$	2014 \$
Income	497,688	1,040,320
less Expenses	797,551	795,406
Operating Surplus / (Deficit)	(299,863)	244,914
less Net Outlays on Existing Assets		
Depreciation, Amortisation and Impairment	(850)	(5,101)
	(850)	(5,101)
less Net Outlays on New and Upgraded Assets		
Proceeds from Sale of Surplus Assets	(15,455)	-
	(15,455)	-
Net Lending / (Borrowing) for Financial Year	(283,558)	250,015

Central Local Government Region of SA Inc

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2015

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.

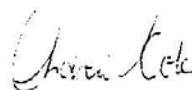
Central Local Government Region of SA Inc
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2015
CERTIFICATION OF AUDITOR INDEPENDENCE

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 2015, the Council's Auditor, Ian G McDonald has maintained his independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



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Chief Executive Officer
The Barossa Council



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Chief Executive Officer
District Council of Barunga West

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Chief Executive Officer
Clare and Gilbert Valleys Council

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Chief Executive Officer
District Council of the Copper Coast

.....
Chief Executive Officer
The Flinders Ranges Council

.....
Chief Executive Officer
Regional Council of Goyder

.....
Chief Executive Officer
Light Regional Council

.....
Chief Executive Officer
District Council of Mallala

.....
Chief Executive Officer
District Council of Mount Remarkable

.....
Chief Executive Officer
Northern Areas Council

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Chief Executive Officer
Port Pirie Regional Council

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Chief Executive Officer
District Council of Orroroo-Carrieton

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Chief Executive Officer
Yorke Peninsula Council

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Chief Executive Officer
District Council of Peterborough

.....
Chief Executive Officer
Wakefield Regional Council

.....
Chairman
Central Local Government Region
Board of Management



**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 2015 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 2015.

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 2015, 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 5 day of October 2015, at Adelaide, South Australia

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Adelaide SA 5000

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Henley Beach SA 5022

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☎ 08 8356 6397

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✉ nancytran@creativeauditing.com.au



Pandalowie Bay

