

Yorke Peninsula Council

NOTICE OF MEETING

Notice is hereby given that the next ordinary meeting of Council will be held on Wednesday 9th November 2016, in the Council Chambers, 57 Main Street, Minlaton commencing at 5.30pm

me

Andrew Cameron CHIEF EXECUTIVE OFFICER

AGENDA

- ITEM 1 YORKE PENINSULA COUNCIL
- 1.1 <u>Welcome by Mayor</u> meeting declared opened
- 1.2 Opening Prayer
- 1.3 <u>Present</u>
- 1.4 Leave of absence
- 1.5 <u>Apologies</u>

Conflict of Interest

1.6

CONFLICT OF INTEREST

Elected Members are reminded of the requirements for disclosure by Members of direct or indirect pecuniary benefit or detriment and non-pecuniary benefit or detriment in relation to a material conflict of interest in accordance with Section 73, or an actual or perceived conflict of interest in accordance with Section 75 of the Local Government Act in items listed for consideration on the Agenda. Section 74 and 75A of the Local Government Act 1999 requires that Elected Members declare any interest and provide full and accurate details of the relevant interest to the Council. In relation to actual or perceived conflicts of interest a member has an obligation to outline how they propose to deal with the actual or perceived conflict of interest prior to consideration of that item on the Agenda.

Each Member of a Council has a duty to vote at all meetings unless excepted by legislation.

The major exception being where a Member has a material conflict of interest.

1.7	<u>Minutes of previous meeting</u> – for confirmation 1.7.1 Council meeting held on Wednesday 12 th October 2016 at	5.30pm
1.8	<u>Motions on Notice</u> Nil	
1.9	<u>Questions on Notice</u> Nil	
1.10	Questions without Notice	
1.11	<u>Petitions</u> Nil	
ITEM 2	MAYOR Mayor Monthly Report	Page 4
ITEM 3	<u>COUNCILLORS' REPORT</u> Nil	
ITEM 4	INFORMATION AGENDA	Page 5
4.1	Items for exclusion	
4.2	Receipt of Information Reports	
4.3	 <u>Chief Executive Officer</u> 1. CEO Activities 2. Action List 3. Stronger Communities Grant Funding Success 	Pages 6 7 - 11 12 - 14
4.4	Corporate and Community Services	Pages

4.5	Assets and Infrastructure Services 1. Construction and Maintenance Works	Pages 15 - 17
4.6	Development Services1.Environmental Health Report2.Dog and Cat Management Board Annual Report3.Inspectorial Activity Report4.Development Application Approvals5.Waste Water Application Approvals	Pages 18 - 20 21 - 25 26 - 27 28 - 33 34 - 36
ITEM 5	VISITORS TO THE MEETING Nil	
ITEM 6	DEBATE AGENDA	Page 37
6.1	 <u>CHIEF EXECUTIVE OFFICER</u> 1. 2015-2016 Audited Financial Statements 2. 2015-2016 Annual Report Adoption 	Pages 38 - 106 107 - 108
6.2	 <u>CORPORATE AND COMMUNITY SERVICES</u> 1. Financial Report 31st October 2016 2. Appointment of Independent Audit Committee 3. 2016-17 September Quarterly Budget Review 	Pages 109 - 114 115 - 117 118 - 129
6.3	ASSETS AND INFRASTRUCTURE SERVICES Nil	
6.4	DEVELOPMENT SERVICES 1. Balgowan Kiosk Lease Re-assignment	Pages 130 - 141
ITEM 7	<u>GENERAL BUSINESS</u> Council has resolved that an Agenda Item "General Business" be i Council Agenda to enable members to raise matters of a minor nat the Administration, or to call for reports.	
ITEM 8	 <u>CONFIDENTIAL AGENDA</u> 1. Unsealed Road Construction Tender 152-2016 2. Purchase of One Patrol Grader Tender 155-2016 3. Construction of 4 Caravan Park Cabins at the MBCP 	142 - 143 144 - 145 146 - 147
ITEM 9	<u>NEXT MEETING</u> Wednesday 14 th December 2016	

ITEM 10 CLOSURE

MAYOR

IA/ITEM 2

MONTHLY REPORT NOVEMBER 2016

PURPOSE

To keep Elected Members updated on Mayoral activities during the month of October 2016.

RECOMMENDATION

That the report be received.

DISCUSSION	
10 th October	Cultural Day at Share and Care Minlaton – I conducted a 'mock' Citizenship Ceremony with my Executive Assistant Jackie and responded to various question topics from participants.
12 th October	Monthly Council Meeting and Informal Workshop following the meeting.
13 th October	Along with Stephen Goldsworthy Operations Manager we attended the inaugural South Australian Walking Awards at the Goodwood Community Centre – receiving the Local Government – Organisation Award for the Walk the Yorke Project.
16 th October	Along with Mayoress Claudia we attended the 10 th Anniversary Celebration of the Yorketown Progress Association for the Playground at Weaners Flat Reserve.
19 th October	Along with CEO Andrew Cameron, Deputy Mayor Scott Hoyle, other Mayors and CEO's from the YP Councils Alliance we met at Parliament House with Steven Griffiths and Minister Stephen Mullighan MP, later that day Andrew, Deputy Mayor Hoyle and I met with Cr John Rich and representatives from GHD the consultants working on the Marion Bay Boat Ramp Review. A busy day followed by a Reception with the Lord Mayor of Adelaide and the annual Norman Waterhouse Symposium for CEO's and Principal Members, with both events being held in the Adelaide Town Hall.
20 th – 21 st October	The LGA Conference and Annual General Meeting were held also incorporating the LG Finance Authority AGM, then travelling home to attend the Edithburgh Progress Association Annual Dinner at the Location Café later that evening.
25 th October	Meeting with Chris Picton MP at Café Capella Main Street Moonta, to discuss State Budget matters and regional issues.
26 th October	Elected Members Monthly Workshop.
29 th October	Along with Mayoress Claudia we attended the Cruising Yacht Club of SA Opening Day and Sail Past

INFORMATION

AGENDA

CHIEF EXECUTIVE OFFICER

IA/ITEM 4.3

1. CEO ACTIVITIES NOVEMBER 2016

PURPOSE

To keep Elected Members informed of other meetings and activities during the month of October 2016.

RECOMMENDATION

That the report be received.

DISCUSSION	
11 th October	Corporate Management Team meeting. YPC LG Enterprise Bargaining Meeting. Meeting with Terry Alford – Road Service Review. Guest Speaker at the Ardrossan Progress Association in relation to key Council issues affecting Ardrossan and surrounding community.
12 th October	Monthly Council meeting.
13 th October	Local Government Professionals Rural Management Challenge and Dinner held in Clare. The LG Professionals were hosting visitors from South Africa who were there to observe the challenge and seek a partnership arrangement to utilise the model in their own local government area back in South Africa. Another very successful staff development and leadership event.
14 th October	LG Professionals SA Board Meeting.
18 th October	Corporate Management Team Meeting.
19 th October	Along with Mayor Ray Agnew, Deputy Mayor Scott Hoyle, other Mayors and CEO's from the YP Councils Alliance we met at Parliament House with Steven Griffiths and Minister Stephen Mullighan MP, later that day Mayor Ray, Deputy Mayor Hoyle and I met with Cr John Rich and representatives from GHD, the consultants working on the Marion Bay Boat Ramp Review. A busy day followed by a Reception with the Lord Mayor of Adelaide and the annual Norman Waterhouse Symposium for CEO's and Principal Members, with both events being held in the Adelaide Town Hall.
20 th – 21 st October	The LGA Conference and Annual General Meeting were held also incorporating the LG Finance Authority AGM, then travelling home to attend the China Tourism and Engagement briefing at Ardrossan.
25 th October	Corporate Management Team Meeting. Meeting with Chris Picton MP at Café Capella Main Street Moonta, to discuss State Budget matters and regional issues.
26 th October	Elected Members Monthly Workshop.

CHIEF EXECUTIVE OFFICER

IA/ITEM 4.3

2. ACTION LISTING REPORT

PURPOSE

To keep Elected Members updated on the status of the Action Listing.

RECOMMENDATION

That the report be received.

LINK TO STRATEGIC PLAN			
Goal:	5 Responsible Governance		
Strategy:	5.5 Undertake effective risk management		

DISCUSSION

The Action List included in the Council Agenda each month will incorporate action items from Council along with the current status.

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Local Government Act 1999 Yorke Peninsula Council's Risk Management Framework

ATTACHMENTS

Attachment 1: Action Listing

COUNCIL MEETING 9th November 2016

Action List

Responsible Officer	Agenda Item Number	Task	Due Date	Status
Director Development Services	10 th Aug 10 Item 20.4	Advise the Dept of Environment and Natural Resources that Council wish to Relinquish Care and Control of Crown Land Lot 88 Main Street Curramulka CR 5856/772	As soon as DEWNR responds	Underway - DEWNR advised, no response to date Work has commenced on site
	·	22 nd January 2014	4	
Director Development Services	DA/CCS/R4	Organise Land Only lease for Balgowan Camping Ground	As soon as Ministerial approval is granted	Waiting on consent
	1	14 th May 2014		
Director Assets & Infrastructure Services	DA/AIS/R3	Organise to have the following documents signed and sealed for the Walk the Yorke Leisure Trail with the State Government and private landholders	July 2014 – ongoing for duration of project	Only one private agreement still outstanding Ongoing
	1	13 th May 2015	Ι	
Director Development Services	DA/DS/R2	Council agreed to accept care, control and management of Lot 10 Moorowie Terrace Port Moorowie CR5323/554	As soon as Ministerial approval is granted	Response from Minister Received 29/08/2016 – Awaiting Additional Info from FOPM
	1	10 th June 2015		
Director Development Services	DA/CCS/R4	Relinquishment of care/control of Crown land occupied by the Royal Volunteer Coastal Patrol SA Inc. Port Victoria adjacent to the Port Victoria CFS station to accommodate the new CFS station requirements	Associated with Port Victoria CFS issue RVCP likely to be transferred to the Crown	With DEWNR for revocation of existing dedication Work has commenced on site
12 th August 2015				
Director Development Services	DA/CCS/R5	Finalise the proposed lease for the Royal Volunteer Coastal Patrol at Point Turton	November 2016	Access arrangements to be negotiated
9 th September 2015				
Director	Motion on Notice	Organise a plan for allocating \$1 million for	September 2016	Request for Tender for a three

Assets and Infrastructure Services		the accelerated roadside vegetation management		year roadside vegetation clearance contract to be issued the week of 7 November 2016
		9 th December 201		
Director Corporate & Community Services	DA/CCS/R4	Organise to undertake necessary works to upgrade Black Point Caravan and Camping Ground amenities	August 2016	Completed
		9 th March 2016		
Director Assets & Infrastructure Services	DA/AIS/R1	Advise affected land owners in relation to Clinton Road Land Acquisition values	August 2016	Land owners advised
		8 th June 2016		
Director Corporate & Community Services	DA/CCS/R4	Advise Stansbury Golf Club that further information in relation to their request for a water allowance is to be provided at a future workshop.	Future	This matter laying on the table.
Director Development Services	DA/DS/R4	Organise lease for Maitland Children's Centre and have documents signed and sealed to execute lease.	October 2016	Lease draft sent to lessee for review
		13 th July 2016	1	
Director Development Services	DA/DS/R3	Commence Road Closure Process for un- named road reserve Section 297 PLN 130800 CT: 5348/524 ST Johns Pty Ltd	November 2016	With Maloney Field Services to commence process
Director Development Services	DA/DS/R5	Undertake additional public consultation for the Edithburgh Town and surrounds DPA	November 2016	Completed
		10 th August 2016		
Director Assets and Infrastructure Services	DA/AIS/R1	Organise to schedule the re-sheeting of the Minlaton District School car park as a matter of priority and seek a contribution from the Education Department/School for the re-sealing of the car park	As soon as practicable	Resheeting completed

Director Development Services	DA/DS/R1	Commence Road Closure Process of unmade road reserve and sale to Adelbridge Pty Ltd	October 2016	With Maloney Field Services to commence services
		14 th September 20 ²	16	
Director Corporate and Community Services	DA/CCS/MON	Staff to investigate ways to reduce the 3% sustainability rate increase – various strategies	December 2016	Ongoing
Director Development Services	DA/DS/R2	Proceed with seeking Ministerial approval for revocation of community land status for Kainton Recreation Grounds and Hall Committee	September/October 2016	Ministerial applications has been sent for approval
Director Development Services	DA/DS/R4	Lodge a development application with DPTI for road signs for Bush Camping	September/October 2016	Completed
Director Development Services	DA/DS/R5	Organise for the paperwork for the RV Friendly Status application from Port Victoria Progress Association to be completed and submitted	September/October 2016	Completed
Director Development Services	DA/DS/R9	Proceed with the community engagement process for Revocation of Land at Black Point Allotment 201	December 2016	Underway
Director Development Services	DA/DS/R10	Proceed with the community engagement process for Revocation of Land at Black Point Allotment 202	December 2016	Underway
Director Development Services	DA/DS/R11	Proceed with the community engagement process for Revocation of Land at Black Point Allotment 203	December 2016	Underway
Director Development Services	DA/DS/R12	Proceed with the community engagement process for Revocation of Land at Black Point Allotment 204	December 2016	Underway
10 th October 2016				
CEO	DA/CEO/R1	Update internal documentation and	November 2016	Underway

		other requirements for the appointment of the Deputy Mayor		
CEO	DA/CEO/R2	Organise all notifications for Country Times, Website, Phone recordings, notices for Christmas Office Closure	December 2016	
Director Corporate and Community Services	DA/CCS/R2	Advise Studio 10 of Council's decision in relation to their offer	October 2016	Completed
Director Corporate and Community Services	DA/CCS/R3	Update the Social Media Policy in Council's system and Website	October 2016	Completed
Director Assets and Infrastructure Services	DA/AIS/R1	Organise to advertise the tender process for a three year roadside vegetation clearance contract 2016/17 – 2018/19	November 2016	Request for Tender to be issued the week of 7 November 2016
Director Development Services	DA/DS/R1	Finalise process for publishing new bush camping locations	November 2016	Underway
Director Development Services	DA/DS/R2	Gazette new bush camping locations and undertake necessary works	November 2016	Underway
Director Development Services	DA/DS/R3	Advise the Dog and Cat Management Board that Council wish to nominate Phil Herrmann to the working party.	November 2016	Completed
Director Development Services	General Business – Question on Notice	Investigate the possibility of the inclusion of a RV dump point in the Minlaton Show Grounds	December 2016	Referred to Bush Camping Working Party
CEO	General Business	Ensure Australia Day Awards are advertised on Social Media site	November 2016	Completed

CHIEF EXECUTIVE OFFICER

IA/ITEM 4.3

1. STRONGER COMMUNITIES GRANT FUNDING SUCCESS

PURPOSE

To inform Elected Members of a recent successful grant submission under the Stronger Communities Federal Grants Programme.

RECOMMENDATION

That the report be received.

LINK TO STRATEGIC PLAN			
Goal:	4 Community Engaged and Supported		
Strategy:	4.1 Invest in youth activities and events4.7 Foster productive working relationship with ProgressAssociations		
Goal:	5 Responsible Governance		
Strategies:	5.2 Effective leadership and informed decision making5.4 Seek alternate income streams and ensure financial sustainability5.10 Celebrate, communicate and promote Council's achievements		

BACKGROUND

Elected Members would be aware that staff continue to research and seek funding opportunities to increase Council's ability to support and work with local communities to provide projects and facilities that improve and enhance community well-being, build capacity and provide connections and collaboration.

DISCUSSION

Utilising the existing Youth Activities programme as the springboard, the Governance Officer has researched and successfully sourced funding under the Stronger Communities Federal Grants programme for a project entitled Active Ardrossan and Energised Edithburgh outdoor gym and nature play space.

The anticipated project cost is \$44,000 (GST inclusive) with Council receiving a 50% contribution through the funding programme. Other in-kind support will be provided by Country Health SA, Ardrossan and Edithburgh Progress Associations, with Council contributing the remaining 50% from within the Youth Services budget.

The project description outline is to provide outdoor gym equipment and nature play spaces for Ardrossan and Edithburgh townships. The Progress Associations and members of both the Ardrossan and Edithburgh communities have identified that outdoor gym equipment and landscaping on their foreshore areas would be of significant benefit to the communities.

Local schools will be involved with the design and development of the space and landscaping of the area which will include areas of nature play for young people.

Natural spaces offer the best opportunities for children to play freely outdoors. Nature play has flow on benefits in health, cognitive, social and emotional development and in the building of resilience and creativity.

The project outcomes identified within the application are as follows:

- Development of an outdoor gym equipment and nature play spaces at Ardrossan and Edithburgh.
- Young people from the local schools working together with the Ardrossan Progress Association, Edithburgh Progress Association and Yorke Peninsula Council in the design and landscaping of the gym and nature play space. This will provide young people and adults within the communities an opportunity to mentor and learn from each other, have ownership for the community asset that they are developing and contribute to community vibrancy and viability.
- There are no gym facilities in Ardrossan or Edithburgh and the outdoor free gym equipment will allow members of the community to utilize the equipment to improve their health and to participate, particularly the disadvantaged. This fits with the Yorke Peninsula's commitment in the Yorke Peninsula Alliance Regional Public Health Plan 2014-2020 priority area of "increasing opportunities for healthy living, heathy eating and being active".
- There will be opportunities for local sporting clubs and community groups to utilize the gym equipment as groups to increase social interactions in an active way.

This project is another way to showcase to the community, how a collaborative, partnership approach can achieve the goals and aspirations of the Council and community providing positive outcomes for all involved. We look forward to seeing this project come to fruition and providing a long term sustainable outdoor gym and space, in these communities, contributing to increased well-being. The Governance Officer is to be commended on her initiative and the pro-active way she is building relationships with community partners to achieve great outcomes.

COMMUNITY ENGAGEMENT PLAN

Level 1 – Inform

Information will be made publicly available via Council's website.

CONSULTATION PROCESS

In preparing this report, the following Yorke Peninsula Council officers were consulted:

- Chief Executive officer
- Governance Officer

In preparing this report, the following External Parties were consulted:

• Nil

POLICY IMPLICATIONS

Nil

BUDGET AND RESOURCE IMPLICATIONS

The anticipated total project cost is \$44,000 (GST inclusive) with financial and in-kind support being provided from both Ardrossan and Edithburgh Progress Associations, Country Health SA, Council and the provision of grant funding, the Council's contribution has been included in the Youth Activities budget.

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Local Government Act 1999

ATTACHMENTS

Nil

DIRECTOR ASSETS & INFRASTRUCTURE SERVICES

IA/ITEM 4.5

1. CONSTRUCTION AND MAINTENANCE WORKS

PURPOSE

To provide a summary of capital and maintenance works undertaken within Assets and Infrastructure Services throughout the month preceding the November 2016 meeting of Council.

RECOMMENDATION

That the report be received.

LINK TO STRATEGIC PLAN		
Goal:	2 Community Connected through Infrastructure	
Strategy: 2.5 Explore provision of new infrastructure		
	2.6 Install and upgrade appropriate traffic control device management	
	2.7 Upgrade and beautification of open (recreation) spaces (e.g. playgrounds, water parks, BBQ areas etc.)	

BACKGROUND

This report provides Council with a summary of the capital and maintenance works undertaken within Assets and Infrastructure Services throughout the month preceding the Council meeting.

DISCUSSION

- The following areas of roadside vegetation clearance have been attended to by contractors (Envirotrim):
 - Cemetery Road
 - Cudoorowie Road
 - Kangaroo Flat Road
 - Mumford Road
 - Rogers Corner Road
 - Wilson Road

This contract is now complete.

Anderson Road to Cutline Road Cutline Road to Moorowie Station Road Hardwicke Bay Road to Wilson Road Harry Butler Road to Bublacowie Road Harry Butler Road to Hardwicke Bay Road Yorke Highway to Harry Butler Road

- Approximately 100 Customer Service Requests (CSRs) have been addressed throughout October, mostly storm related, with activities including:
 - Coastal infrastructure stabilising
 - o Footpath maintenance
 - Public building maintenance
 - Response to fallen trees
 - o Sign replacement
 - Stormwater infrastructure attention

• Road construction and maintenance requirements have been undertaken on the following roads complimenting 2016/17 budget allocations:

Road	Works being Undertaken	Work Status	Estimated Completion Date
Clinton Road	Upgrading to a sealed road.	Ongoing – Approx. 8km remaining	End-June
Corny Point Road (by contractors)	Widening to a set width and resheeting.	Ongoing – Approx. 1km remaining	End- November
Dump Road	Resheeting a 2km section.	Ongoing	End- November
Minlaton Area School Carpark	Resheeting	Completed	
North Coast Road (by contactors)	Widening to a set width and resheeting	Ongoing – Approx. 3km remaining	End- November
Old Coast Road	Resheeting	Completed	
Old Port Vincent Road	Resheeting a 2km section.	Ongoing	Mid- December
Patch Sheeting (by contractors)	Patch sheeting on identified areas of Council's unsealed road network.	Ongoing	Mid- December
Sheoak Flat Road	Resheeting	Completed	
Weavers North Road	Resheeting a 2km section.	Ongoing	Mid- December

• The following works / upgrades have been applied to our CWMS, Water Schemes and Stormwater Harvesting Scheme:

<u>CWMS</u>

	Return rising main repaired Bypass pumps upgraded Sections of gravity drain repaired / replaced Section of gravity drain realigned WWTP aerator repaired Pump station pumps replaced Site works at WWTP Control shed roof and gutters replaced	Ardrossan Ardrossan Maitland Maitland Maitland Hardwicke Bay Point Turton Port Julia
o Wat	WWTP control switchboard upgraded ter Schemes	Rogues Point
0	Supply line repaired Beach Well shed repaired rmwater Harvesting Schemes	Desalination Plant Desalination Plant
0	Hydrojetting program to identified stormwater infrastructure	Council District

(All CWMS, Water Schemes and Stormwater Harvesting Schemes are monitored with water quality testing in accordance with SA Health and Environmental Protection Authority [EPA] licence conditions.)

- Patrol Grading is ongoing and programmed throughout the district, in line with current schedules; however, mindful of the disruption by rain events and deploying to areas requiring remedial patch work by request and priority.
- Attention to parks, gardens and reserves is ongoing throughout the district within available resources.
- The Paving project has commenced on the footpath in front of the Maitland Hospital.
- Jetpatching efforts have been ongoing throughout the district.

COMMUNITY ENGAGEMENT PLAN

Not applicable

CONSULTATION PROCESS

In preparing this report, the following Yorke Peninsula Council officers were consulted:

- Infrastructure Manager
- Operations Manager
- Works Manager
- Leading Worker Central
- Leading Worker North
- Leading Worker South
- Works Supervisor North
- Works Supervisor South

In preparing this report, the following External Parties were consulted:

• Nil

POLICY IMPLICATIONS

Not applicable

BUDGET AND RESOURCE IMPLICATIONS

Within capital and operations budgets

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Not applicable

ATTACHMENTS

Nil

DIRECTOR DEVELOPMENT SERVICES

IA/ITEM 4.6

1. ENVIRONMENTAL HEALTH REPORT

PURPOSE

To inform Council of the activities of the Environmental Health Officer.

RECOMMENDATION

That the report be received.

LINK TO STRATEGIC PLAN						
Goal:	4 Community Engagement and Supported					
Strategy:	4.5 Continue delivering compliance and environmental health services and inspections					

BACKGROUND

This report provides Elected Members with information on matters relating to public health and food safety.

DISCUSSION

A major portion of the Environmental Health Officer (EHO) role includes the ongoing assessment of wastewater applications and inspecting the installation of these approved systems.

Also, routine and follow up inspections of food businesses are undertaken throughout the year. The voluntary Food safety rating scheme (Scores on Doors) developed by SA Health has now been implemented throughout the Yorke Peninsula. It provides a visual performance indicator of the food safety standard of a business. Food businesses are supplied a star rating based on the results from a routine inspection conducted by the EHO. This star rating can then be displayed on the shop window, advertising their food safety standard to potential customers. The scheme is only for businesses that fall into the P1 and P2 risk category. The categories range from P1 through to P4, with P1 being the highest risk. These particular businesses are a higher risk to the public, as they characteristically handle foods that support the growth of pathogenic micro-organisms. P1 and P2 businesses include; restaurants, cafes, take-aways and bakeries etc, which incorporates approximately 88 local businesses. However, the scheme does not include; home businesses, market vendors, schools, off site caterers and mobile vendors.

In all circumstances, advice, support and follow up action is always undertaken to all food businesses, ensuring a continual improvement in the safety of food handling practices.

From the 13th to the 17th October 2016, Development Services Department hosted work experience for a lecturer from Flinders University who is also currently enrolled in the Post Graduate Diploma in Environmental Health Practices. The lecturer wished to gain a greater understanding of the practical work life of an EHO and to translate that to potential teaching material for future students studying to become an EHO.

The lecturer gained knowledge and experience in relation to;

- wastewater applications and various types of effluent disposal systems,
- the legislation and code related to assessing applications and inspecting plumbing,
- information on swimming pool inspections,
- external audits of hospitals and nursing home facilities,
- general public health complaints and;
- regulating food safety including a food premises inspection.

Extreme weather and associated power outage throughout the Yorke Peninsula created many public health issues. Therefore, information on health issues like; food safety in an emergency, mould and mosquitos was provided to the public via social media to help provide awareness and key tools to help stay healthy and safe.

An asbestos awareness campaign is coming to the Yorke Peninsula and will include 'Betty' a model house that is to park adjacent to the Maitland Town Hall on the 2nd of November 2016 from 1pm to 3pm to help educate the public on asbestos.

Food Safety week will also commence on the 6th to 13th November 2016. This year's theme is 'Raw and risky' foods following major food poisoning outbreaks in recent years linked to risky raw foods such as unpasteurized milk, raw eggs, bean/seed sprouts, frozen berries and lettuce. Educational material by the Food Safety Information Council will be provided for the public on Yorke Peninsula Council social media.

COMMUNITY ENGAGEMENT PLAN

Not applicable

CONSULTATION PROCESS

In preparing this report, the following Yorke Peninsula Council officers were consulted:

• Environmental Health Officer

In preparing this report, the following External Parties were consulted:

• Nil

POLICY IMPLICATIONS

Not applicable

BUDGET AND RESOURCE IMPLICATIONS

Council has mandatory legislative responsibilities as identified in the 2016/2017 Annual Business Plan.

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

South Australian Public Health Act 2011

Food Act 2001

South Australian Public Health (Wastewater) Regulations 2013

On-site Wastewater Systems Code

Safe Drinking Water Act 2011

Mitigation of Council's risk by ensuring legislative compliance, consistency and appropriate, suitably qualified personnel are undertaking business and regulatory functions.

ATTACHMENTS

Nil

DIRECTOR DEVELOPMENT SERVICES

IA/ITEM 4.6

2. DOG AND CAT MANAGEMENT BOARD'S ANNUAL FINANCIAL AUDIT 2015-16

PURPOSE

To inform Elected Members of Council's compliance in relation to the 2015/16 financial audit of the Dog and Cat Management Board.

RECOMMENDATION

That the report be received.

LINK TO STRATEGIC PLAN

Goal:

5 Responsible Governance

Strategy: 5.3 Meet all legislative requirements and compliance with Council's internal controls

BACKGROUND

The Dog and Cat Management Act legislates certain requirements that Council's must undertake in relation to financial matters pertaining to the collection of any monies in relation to dog management. The Dog and Cat Management Board (the Board) undertake an audit at the completion of each financial year to ascertain if Councils are compliant with legislation.

DISCUSSION

Correspondence dated 30th September 2016 was received from the Board advising that the Yorke Peninsula Council is fulfilling its financial obligations pursuant to the Dog and Cat Management Act. The correspondence also lists the audit process and Council's legislative financial requirements.

POLICY IMPLICATIONS

Not applicable

BUDGET AND RESOURCE IMPLICATIONS

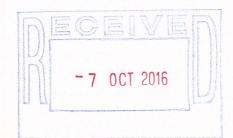
Not applicable

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Dog and Cat Management Act 1995

ATTACHMENTS

Attachment 1: Correspondence - Dog and Cat Management Board 2015/16 Financial Audit.





Government of South Australia

Dog and Cat Management Board

GPO Box 1047 Adelaide SA 5001 Ph: 08 8124 4962 Fax: 08 8124 4648

ABN 48 100 971 189 www.dogandcatboard.com.au

30 September 2016

Mr Andrew Cameron Chief Executive Officer Yorke Peninsula Council PO Box 57 MAITLAND SA 5573

Dear Mr Cameron,

RE: DOG AND CAT MANAGEMENT 2015/16 FINANCIAL AUDIT

The Dog and Cat Management Board recently undertook a 2015/16 financial audit of the Yorke Peninsula Council in relation to Sections 26 (3), (4), (5) and (7) of the *Dog and Cat Management Act 1995.*

We are pleased to confirm the Yorke Peninsula Council is fulfilling its financial obligations under the Act.

Please find the completed audit report enclosed.

I encourage you to contact the A/g Project Officer Compliance, Elizabeth Allen on (08) 8124 4746 or at <u>elizabeth.allen@sa.gov.au</u> if you have any questions in relation to the finance audit process or outcomes.

Yours sincerely,

Andrew Lamb Board Secretary – Dog and Cat Management Board

Name of Council:	YORKE PENINSULA						
Name of officer completing audit:	Elizabeth Allen	Elizabeth Allen					
Date audit commenced:	31/08/2016						
Checklist of Supporting documentat	ion required:						
End of Year (actual) income and exper	nditure report - extract from Council's finance database						
- Endorsed by Council Finance offic	er						
Summary of relevant expiation revenue	e collected – extract from Council's finance database						
- Endorsed by Council Finance offic							
Schedule of fees relating to dog registr	ation, as approved by Council						

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Legislative requirements	Audit process	Checklist	Comments
\$26 (3) Money received by a council under this Act must be expended in the administration or enforcement of the provisions of this Act relating to dogs.	 Money received under the Act includes: fees for the provision of extracts from registers kept under the Act fees approved by the Minister, for the registration of dogs and businesses for the late payment of registration fees for meeting any other requirements imposed on Councils under the Act. Expenditure may include (for example): wages and apportionment of time for staff (e.g. AMO and administration staff) building space used for dog management and relevant staff vehicle used for dog management and relevant staff vehicle used for dog management and relevant staff The EOY Income and Expenditure report from Council's finance database should provide a clear breakdown of relevant income and expenditure and the amounts should match those reported on Form 26. Total expenditure is reviewed against total income to ascertain whether monies received have been expended in the administration and enforcement of the Act. If relevant expenditure is LESS than income and the discrepancy must be documented* and explained, and any carry forward identified. *For example, the Council may have expended less monies than received, but this may be due to monies being carried forward for a pending animal management related project or similar. Full details should be provided. 	 ☑ The income amounts reported on the Form 26 submission matches the End of Year (actual) income and expenditure report and Expiation revenue summary ☑ The expenditure amounts reported on the Form 26 submission matches the End of Year (actual) income and expenditure report (actual) income and expenditure report indicates that all monies received under the Act were expended on dog related provisions 	
s26(4) Each council must keep separate accounts of money received under this Act and of money expended in the administration and enforcement of the provisions of this Act relating to dogs.	The extracts from Council's finance database should clearly indicate that monies expended and received under the Act are maintained in accounts separate from other Council revenue and expenditure.	☑ End of Year (actual) income and expenditure report indicates that all monies received under the Act were maintained in a separate account	

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Legi	slative requirements	Audit process	Checklist	Comments
s26(5	5) A council must pay into the Fund the percentage fixed by regulation of the dog registration fees received by the council.	 The amount payable by Councils into the Dog and Cat Management Fund is based on a percentage of the following: Dog Registration fees Dog registration transfers Replacement dog registration discs These amounts are reported on Form 26 under 'Total amount received from dog registration fee income' and will be verified against the amounts on the EOY Income and Expenditure report provided from council's finance database. NB. The percentage payable into the Fund is calculated automatically via the online form. 	 The "Dog Registration Fee" income amount reported on the Form 26 submission matches the End of Year (actual) income and expenditure report and Expiation revenue summary Note that the percentage payable to the fund will be calculated automatically 	
26(7)	Without limiting the matters that may be taken into account when setting fees to be approved by the Minister, councils must provide for a percentage rebate of the fee that would otherwise be charged for the registration of a dog in the following cases: (a) if the dog is desexed (b) if - (i) the dog has been implanted with a microchip for the purposes of identification; and (ii) the information contained in the microchip is up-to- date; (c) if the dog has passed a specified training program accredited by the Board,	The schedule of fees relating to dog registration provided by Council will be verified against the fees approved by the Minister. The rebates applied by Council will be checked to ensure they have been correctly aggregated. Any discrepancies with the data provided are to be explained.	 ☑ The dog registration fee schedule approved by Council matches the dog registration fee schedule approved by the Minister ☑ The dog registration fee schedule approved by Council indicates that registration fee rebates are being correctly aggregated 	

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DIRECTOR DEVELOPMENT SERVICES

IA/ITEM 4.6

3. INSPECTORIAL ACTIVITY REPORT

PURPOSE

To inform Council of the activities of the Inspectorial Team.

RECOMMENDATION

That the report be received.

LINK TO STRATEGIC PLAN						
Goal:	5 Responsible Governance					
Strategy:	5.3 Meet all legislative requirements and compliance with Council's internal controls					

BACKGROUND

This report provides Elected Members with information relating to activities of the Inspectorial staff.

DISCUSSION

During the past month Council's Inspectors have dealt with many routine matters including illegal campers, noisy roosters, wandering dogs and nuisance dogs and cats. Three dogs were returned to their owners after they were found wandering at large and detained by a members of the public. One of the dog owners received an Expiation Notice for their dog wandering at large as the dog has previously been reported for wandering.

Two dogs escaped from a yard in Warooka Road, Yorketown and harassed a person with a dog on the footpath. The two dogs then ran up the road and attacked another dog, which resulted in this dog needing veterinary treatment. A Menacing Dog Control Order is being placed on the attacking dogs and the owner of the dog is being explated as a result of the attack.

Routine patrols of boat ramps have been performed to ensure that users are paying for the facilities.

Random patrols have also occurred at the bush camping reserves to ensure campers are paying to use the facilities. An information sheet relating to the new permit system is given to all campers who have not obtained a permit prior to setting up camp.

Staff continue to monitor several properties where the owners have been requested to ameliorate the unsightly condition of their land. A builder was requested to clean up a building site of a new house and take all reasonable steps to ensure nothing further blows from the site. The site was subsequently cleaned up, however the builder was issued with an Expiration Notice in relation to the condition of the site.

Council Rangers routinely patrol all townships for traffic management, including foot patrols, paying particular attention to disabled parking bays and vehicles parking on yellow lines. One person has been expiated for not displaying their disabled parking permit whilst parked in a disabled park. This occurred when the towing vehicle was parked in a normal street

space and the boat it was towing was left to stand in the disabled parking area. Two other drivers have been cautioned as a result of their parking.

In excess of 100 queries have been received from property owners in relation to the S105 notices pursuant to the Fire and Emergency Services Act that were sent out to reduce fuel loads on various properties. Due to the seasonal conditions, many property owners have requested an extension to carry out the works required. A further inspection is being carried out to ascertain if the works have been completed as per the notice. Council arranges contractors to carry out the works if the property owner fails to do so. The monitoring of fuel loads on properties will continue throughout the fire danger season and further S105 Notices will be issued where required.

The Flinders Mid-North Yorke Bushfire Management Committee has endorsed the Bushfire Management Area Plan for public consultation. The consultation period runs from 6th October until the 18th November 2016. The Country Fire Service Bushfire Management Planning Unit is coordinating the consultation of the plan. As part of the consultation an information meeting is being held in the Maitland Town Hall on 27th October 2016.

COMMUNITY ENGAGEMENT PLAN

Not applicable

CONSULTATION PROCESS

In preparing this report, the following Yorke Peninsula Council officers were consulted:

Inspectorial Staff

In preparing this report, the following External Parties were consulted:

• Nil

POLICY IMPLICATIONS

Not applicable

BUDGET AND RESOURCE IMPLICATIONS

Routine inspectorial activities are contained within the 2016/17 Annual Business Plan.

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Fire and Emergency Services Act 2005

Dog and Cat Management Act 1995

Local Government Act 1999

The activities undertaken by Council Rangers are based on reducing the risk of nuisance, injury, public damage and disaster to the community.

ATTACHMENTS

Nil

DIRECTOR DEVELOPMENT SERVICES

IA/ITEM 4.6

4. DEVELOPMENT APPLICATION DECISIONS

PURPOSE

To inform the Elected Members of Development Application decisions for the period 3rd to 28th October 2016.

RECOMMENDATION

That the report be received.

LINK TO STRATEGIC PLAN						
Goal:	1 Economically Prosperous Peninsula					
Strategy:	1.1 Provide easier, streamlined development approval application process					

BACKGROUND

To keep Elected Members informed of Development Application decisions under delegated authority.

DISCUSSION

The following is a list of all Development Applications processed for the period 3rd to 28th October 2016.

Yorketown

544/1132/2016	544/1250/2016	544/1278/2016
544/1279/2016	544/1301/2016	544/1328/2016
544/1329/2016	544/1345/2016	544/1348/2016
544/1352/2016	544/1373/2016	
<u>Maitland</u>		
544/2207/2013	544/2116/2015	544/1021/2016
544/1254/2016	544/1291/2016	544/1293/2016
544/1298/2016	544/1309/2016	544/1318/2016
544/1326/2016	544/1336/2016	544/1339/2016
544/1362/2016	544/1370/2016	544/1375/2016
544/1380/2016	544/1383/2016	544/1391/2016

544/1398/2016

544/1400/2016

544/1401/2016

544/1407/2016

Land Divisions

544/D009/2016

544/D010/2016

544/D012/2016

COMMUNITY ENGAGEMENT PLAN

Not applicable

CONSULTATION PROCESS

In preparing this report, the following Yorke Peninsula Council officers were consulted:

• Planning and Building Officers

In preparing this report, the following External Parties were consulted:

• Nil

POLICY IMPLICATIONS

Not applicable

BUDGET AND RESOURCE IMPLICATIONS

Not applicable

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Local Government Act 1999

Development Act 1993

Council's Development Plan

Development Assessment functions involve critical risk management considerations which include meeting legislative responsibilities, environmental issues, impact upon community and safety.

ATTACHMENTS

Attachment 1: Development Application Decisions Register.

LIST OF DEVELOPMENT APPLICATIONS & DECISIONS ISSUED BY THE ASSISTANT BUILDING SURVEYOR UNDER DELEGATION FOR THE PERIOD 3 OCTOBER 2016 TO 28 OCTOBER 2016

YORKETOWN

Dev. App. No.	Name & Address	Location	Proposal	Class	Area m ²	Cost \$	Conditions Planning Building	Assessment / Valuation No	Decision Date	Builder & Licence No
544/1132/2016	T & H Moore 32 Harrow Road COLLEGE PARK	(Lot 1) 1 The Esplanade MARION BAY	New Dwelling & Garage	1a 10a	275 70.07	300,000	Planning 11 Building 4	434191 5400963407	21 Oct 2016	TBA
544/1250/2016	A & J Keogh PO Box 287 LYNDOCH	(Lot 212) 139 Moores Drive HARDWICKE BAY	Dwelling Addition & Deck	1a 10a	56.7 18	80,000	Planning 2 Building 2 Private Certifier	325597 5409039296	6 Oct 2016	ТВА
544/1278/2016	M Burvill 52 Cromer Parade MILLSWOOD	(Lot 11) 5 Marion Court MARION BAY	Two Storey Dwelling, Balcony & Deck	1a 10a 10a	208.75 29.33 59.77	312,266	Planning 6 Building Nil Private Certifier	400671 5400930816	20 Oct 2016	Longridge Group BLD175837
544/1279/2016	C Male 9 Tongario Street GREENWITH	(Lot 83) 10 Anstey Terrace COOBOWIE	Carport	10a	36	4,500	Planning N/A Building Nil Private Certifier	215236 5405686007	28 Oct 2016	Owner Builder
544/1301/2016	B & H Voigt 16 Suffolk Road HAWTHORNDENE	(Lot 5) 37 Esplanade WOOL BAY	New Dwelling & Decks	1a 10a	185.28 56.8	241,902	Planning 5 Building Nil Private Certifier	430579 5405817100	28 Sept 2016	Country Living Homes BLD194214
544/1328/2016	M Burvill 52 Cromer Parade MILLSWOOD	(Lot 11) 5 Marion Court MARION BAY	Garage	10a	36	10,000	Planning 5 Building 2	400671 5400930816	20 Oct 2016	TBA
544/1329/2016	M & A Tape PO Box 38 EDITHBURGH	(Lot 196) 6468 St Vincent Highway EDITHBURGH	Advertising Sign	10b	2	200	Planning 5 Building 1	401109 5406319604	26 Oct 2016	Owner Builder BLD271246
544/1345/2016	A & J Bannon PO Box 71 WAROOKA	(Lot 50) 3378 Corny Point Rd WAROOKA	Verandah	10a	63	8,000	Planning 1 Building 2 Private Certifier	109470 5400735050	21 Sept 2016	Owner Builder
544/1348/2016	L Zafry 16 Burnley Grove MITCHELL PARK	(Lot 73) 16 Royston Road HARDWICKE BAY	Garage	10a	70.79	10,000	Planning 5 Building 2	322099 5408976050	6 Oct 2016	Owner Builder
544/1352/2016	W A Bobridge PO Box 214 YORKETOWN	(Lot 4) 120 GB Sherriff Road YOREKETOWN	Verandah	10a	52.2	2,000	Planning Nil Building 2	201004 5403405259	7 Oct 2016	Owner Builder
544/1373/2016	R & J Van Zoelen 279 Hayman Road LEWISTON	(Sec 650) 34 O'Halloran Parade EDITHBURGH	Caravan Annexe & Porch	1a 10a	18.3 4.2	4,800	Planning 3 Building 2	209650 5405001004	5 Oct 2016	M Lampe BLD262044
TOTAL						\$973,668				

MAITLAND

Dev. App. No.	Name & Address	Location	Proposal	Class	Area m ²	Cost \$	Conditions Planning Building	Assessment / Valuation No	Decision Date	Builder & Licence No
544/2207/2013	Maitland Golf Club PO Box 327 MAITLAND	(PTS 375 & 384) 2 Gardiner Terrace MAITLAND	Storage Shed	7b	110.4	42,063	Planning 5 Building 8	9019 4601701361	21 Oct 2016	Owner Builder
544/2116/2015	J & P Arharidid PO Box 309 VIRGINIA	(Lot 9) 1a Main Street PINE POINT	Verandah Extension & Garage	10a 10a	81 81	30,000	Planning 9 Building 2	20388 4603847284	28 Sept 2016	Owner Builder
544/1021/2016	R Cox 8 Percy Street PROSPECT	(Lot 611) 2 Way Street PORT VINCENT	Deck & Screen	10b	24	4,000	Planning 1 Building 1	311068 5408435000	10 Oct 2016	ТВА
544/1254/2016	Breona Farming Pty Ltd PO Box 33 STH KILKERRAN	(Lot 101) 185 Lizard Park Drive SOUTH KILKERRAN	Demolish Garage; New Garage/Office/ Games Room	10a 7b/5 1a	144	40,000	Planning 5 Building 6	423129 4604183150	10 Oct 2016	Bargain Steel Centre
544/1291/2016	J & S Manning Nominees Pty Ltd 3 Rosemary Court ENCOUNTER BAY	(Sec 444) 27 James Well Road JAMES WELL	Remove Existing Deck; New Verandah & Deck	10a 10a 10a	30 33	14,000	Planning 4 Building Nil Private Certifier	31229 4604898251	4 Oct 2016	TBA
544/1293/2016	S & K Parsons PO Box 78 CURRAMULKA	(Lot 65) 14 Fourth Street CURRAMULKA	Garage	10a	135	13,000	Planning 7 Building 2	305375 5408039008	24 Oct 2016	Owner Builder
544/1298/2016	R & K Jackman 6 Castle Avenue PROSPECT	(Lot 712) Outlook Road BLACK POINT	Two Storey Dwelling, Balcony, Carport, Garage & Deck	1a 10b 10a 10a 10b	179.44 18.93 18 18 25.24	275,439	Planning 16 Building Nil Private Certifier	423681 4604624402	18 Oct 2016	Country Living Homes BLD194214
544/1309/2016	DC Thomas Pty Ltd PO Box 395 ARDROSSAN	(PCE 1 & 3) 129 North South Rd MAITLAND	Farm Shed Extension	7b	270	15,000	Planning 4 Building Nil	25809 4604404004	5 Oct 2016	D Richards
544/1318/2016	A & A Baggio 40 St Andrews St WALKERVILLE	Lot 5 Black Point Drive BLACK POINT	Garage	10a	51.85	7,000	Planning 6 Building 2	28928 4604625608	27 Sept 2016	Owner Builder
544/1326/2016	S & R McDonnell 6 Joseph Court ANGLE VALE	(Lot 5) 30 Main Street BALGOWAN	New Dwelling & Verandah	1a 10a	114.56 20.7	104,950	Planning 8 Building 1 Private Certifier	410118 4605123706	25 Oct 2016	Selecta Homes GL56332
544/1336/2016	R & B Harris PO Box 155 PORT VINCENT	(PTL 227) 19 Buttfield Avenue PORT VINCENT	Spa Bath & Safety Fence	10b	15.08	10,000	Planning 1 Building 3	432666 5408448004 A0020	27 Sept 2016	P Robinson

544/1339/2016	J Pararella	(PTS 73)	Install							
	2 Mabel Street PLYMPTON	15a Highview Road ARDROSSAN	Firewalls between Permanent Caravan Sites	10b	N/A	32,000	Planning Nil Building 1	4401612 4600297000 2A0030	28 Sept 2016	TBA
544/1362/2016	B Turner 4 Rogers Terrace MAITLAND	(Lot 1) 4 Rogers Terrace MAITLAND	Garage	10a	23.77	4,921	Planning 7 Building 2	414672 4601712052	24 Oct 2016	J Turrell BLD249253
544/1370/2016	P Redding & E Faggotter 18 Fifth Street MINLATON	(Sec 246) 24 Coringle Drive PORT RICKABY	Balcony & Verandah	10a 10a	7.62 6.95	14,200	Planning 3 Building 5	318303 5408798303	24 Oct 2016	P Delsar BLD6630
544/1375/2016	J Elliott PO Box 25 PORT VINCENT	(Lot 27) 27 Adonis Road PORT VINCENT	Enclosed Verandah & Deck	10a	151	10,000	Planning 5 Building 2 Private Certifier	414573 5408350007	27 Oct 2016	ТВА
544/1380/2016	C & R Hatcher 3 Diagonal Road ARDROSSAN	(Lot 101) 3 Diagonal Road ARDROSSAN	Carport	10a	55	7,315	Planning 1 Building 3	2154 4600254950	21 Oct 2016	ТВА
544/1383/2016	J Patman 20 Ragless Avenue ENFIELD	(Lot 20) 3 Ketch Street PORT VICTORIA	Deck	10b	43	6,000	Planning 2 Building 1	415190 4603169102	25 Oct 2016	Owner Builder
544/1391/2016	D Shorne 19 Wigley Street LARGS BAY	(PTS 470) 14 Fowler Terrace PRICE	Caravan Annexe	1a	19.44	4,800	Planning 6 Building Nil	41350 4606301084	27 Oct 2016	M Lampe BLD262044
544/1398/2016	M & B Wheare PO Box 127 ARTHURTON	(Lot 2) 648 Maitland Road MAITLAND	Swimming Pool & Safety Fence	10b	46.2	46,500	Planning N/A Building 5 Private Certifier	26088 4604429201	11 Oct 2016	ТВА
544/1400/2016	Yorke Peninsula Council PO Box 57 MAITLAND	(PTL 97) 9-13 First Street ARDROSSAN	Garage Extension	10	27	9,500	Planning 4 Building 3	1370 4600197001 A0010	27 Oct 2016	R Minks BLD45779
544/1401/2016	Uniting Church PO Box 40 ARDROSSAN	(PTL 8) 22 Fourth Street ARDROSSAN	Demolish Garage; New Garage	10a	46.2	12,000	Planning 4 Building 2	1487 4600207003	25 Oct 2016	R Minks BLD45779
544/1407/2016	Eldercare Inc 247 Fullarton Road EASTWOOD	(PTL 10) 6-8 Centenary Ave MAITLAND	Removal of Handrails	9a	N/A	500	Planning N/A Building Nil Private Certifier	14712 4602160000 A0010	17 Oct 2016	Owner Builder
TOTAL						\$703,188				

LAND DIVISION

Dev. App. No.	Name & Address	Location	Proposal	Conditions Planning Building	Assessment / Valuation No	Decision Date
544/D009/2016 (544/1296/2016)	B & T Bray C/- Mosel Steed 6 Graves Street KADINA	(Sec 158 & 160) 2146 Port Victoria Rd PORT VICTORIA	Land Division	Planning 4 Land Division 4	30338 464723558	29 September 2016
544/D010/2016 (544/1315/2016)	T Johns C/- Mosel Steed 6 Graves Street KADINA	(Lot 91) Old Dump Road HD KILKERRAN	Land Division	Planning 1 Land Division 1	23960 4604272208	23 September 2016
544/D012/2016 (544/1367/2016)	D Griffiths C/- SKS Surveys PO Box 325 STEPNEY	(Lot 1, 2 & 200) 35, 33 & 25 West Terrace EDITHBURGH	Land Division	Planning 1 Land Division 0	213066 5405172866	19 October 2016

DIRECTOR DEVELOPMENT SERVICES

IA/ITEM 4.6

5. WASTEWATER SYSTEM APPLICATION DECISIONS

PURPOSE

To inform the Elected Members of Wastewater Application decisions for the period 3rd to 28th October 2016.

RECOMMENDATION

That the report be received.

LINK TO STRATEGIC PLAN				
Goal:	1 Economically Prosperous Peninsula			
Strategy:	1.1 Provide easier, streamlined development approval application process			

BACKGROUND

To keep Elected Members informed of Wastewater Application decisions under delegated authority.

DISCUSSION

The following is a list of all Wastewater System applications processed for the period 3rd to 28th October 2016.

<u>Maitland</u>		
050/035/2016	050/069/2016	050/090/2016
Yorketown		
050/041/2016	050/054/2016	050/062/2016
050/075/2016	050/078/2016	050/079/2016
050/085/2016	050/086/2016	050/088/2016

COMMUNITY ENGAGEMENT PLAN

Not applicable

CONSULTATION PROCESS

In preparing this report, the following Yorke Peninsula Council officers were consulted:

• Environmental Health Officer

In preparing this report, the following External Parties were consulted:

• Nil

POLICY IMPLICATIONS

Not applicable

BUDGET AND RESOURCE IMPLICATIONS

Not applicable

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Local Government Act 1999

Development Act 1993

Environmental Protection Act 1993

Council's Development Plan

Wastewater System approval functions involve critical risk management considerations which include meeting legislative responsibilities, environmental issues and public health.

ATTACHMENTS

Attachment 1: Wastewater Application Decision Register.

LIST OF WASTE CONTROL APPLICATIONS & DECISIONS ISSUED BY THE ENVIRONMENTAL HEALTH OFFICERS UNDER DELEGATION FOR THE PERIOD 3 OCTOBER 2016 – 28 OCTOBER 2016

Maitland

Septic App. No.	Owner	Location	Proposal	Conditions	Assess. No	Decision Date	Plumber & Licence No
050/035/2016	Caste Hill Pty Ltd PO Box 872 PORT VINCENT	(Lot 306) 178 Cemetery Road CURRAMULKA	Septic & Soakage	11	312348	12 October 2016	S Palecek
050/069/2016	R & K Jackman 6 Castle Avenue PROSPECT	(Lot 712) Outlook Road BLACK POINT	STED Connection	11	423681	18 October 2016	Country Living Homes
050/090/2016	S & R McDonnell 6 Joseph Court ANGLE VALE	(Lot 5) 30 Main Street BALGOWAN	Septic & Soakage	11	410118	25 October 2016	Gameau Plumbing

Yorketown

Septic App. No.	Owner	Location	Proposal	Conditions	Assess. No	Decision Date	Plumber & Licence No
050/041/2016	T & H Moore	(Lot 1)	Sewer				
	32 Harrow Road	1 Esplanade	Connection	11	434191	21 October 2016	Owner Applicant
	COLLEGE PARK	MARION BAY					
050/054/2016	A & J Keogh	(Lot 212)	Septic &				
	PO Box 287	139 Moores Drive	Soakage	11	325597	7 October 2016	Owner Applicant
	LYNDOCH	HARDWICKE BAY					
050/062/2016	M Burvill & M Fernandez	(Lot 11)	Septic &				
	52 Cromer Parade	5 Marion Court	Soakage	11	400671	18 October 2016	Longridge Group
	MILLSWOOD	MARION BAY					
050/075/2016	B & H Voigt	(Lot 5)	Septic &				
	16 Suffolk Road	37 Esplanade	Soakage	11	430579	28 September 2016	Owner Applicant
	HAWTHORNDENE	WOOL BAY					
050/078/2016	B Bennett	(Lot 62)	Aerobic				
	1 Hibiscus Court	21b Moores Drive	System	11	423780	25 October 2016	Aerobic Tech Pty Ltd
	MORPHETT VALE	HARDWICKE BAY					
050/079/2016	R & E Coutts	(Lot 38)	Sewer				
	14 Burke Parade	6 Parsee Street	Connection	11	433649	14 October 2016	Moonta Plumbing
	HEWETT	EDITHBURGH					& Gas
050/085/2016	Munkowurlie Pty Ltd	(Sec 59)	Septic &				
	PO Box 216	1013 Waterloo Bay Road	Soakage	11	226548	28 September 2016	Hart Bros
	YORKETOWN	WAROOKA					
050/086/2016	Souttar Point Pty Ltd	(Sec 141)	Septic &				
	PO Box 114	1705 Corny Point Road	Soakage	11	112318	28 September 2016	Hart Bros
	WAROOKA	POINT SOUTTAR					
050/088/2016	A & J Bannon	(Lot 50)	Septic &				
	PO Box 71	3378 Corny Point Road	Soakage	11	109470	30 September 2016	Hart Bros
Yorke Penins	SUMAROOKA	WAROOKA					36

Council Agenda Wednesday 9th November 2016

DEBATE

AGENDA

CHIEF EXECUTIVE OFFICER

DA/ITEM 6.1

1. 2015/16 AUDITED GENERAL PURPOSE FINANCIAL STATEMENTS

PURPOSE

To present Council's 2015/16 audited General Purpose Financial Statements ("Statements") for consideration and adoption.

RECOMMENDATION

That the audited General Purpose Financial Statements for the year ended 30th June 2016 be adopted and that:

- 1. the Chief Executive Officer and Mayor be authorised to certify the accounts, and
- 2. the Chief Executive Officer and the Presiding Member of the Audit Committee sign the Certification of Auditor Independence, and
- 3. the Chief Executive Officer and the Director Corporate and Community Services be authorised to sign the Management Representation Letter to the Auditors.

Goal: 5 Responsible Governance

Strategy: 5.1 Openness and transparency of reporting Council's performance

BACKGROUND

As required by the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 Council staff have prepared the General Purpose Financial Statements ("Statements") for the year ended 30th June 2016.

The Statements have been prepared using Model Financial Statement templates and comply with the Australian Accounting Standards.

DISCUSSION

The attached Statements and Notes (refer Attachment 1) have been audited by Council's external auditors, Dean Newbery and Partners Chartered Accountants and confirmation has been received from them via email that no further audit adjustments or queries are outstanding. The Statements were considered by Council's Audit Committee at its meeting on Wednesday, 26th October 2016 and the Committee recommended that they be adopted by Council.

Council's management representation letter has also been finalised and is attached (refer Attachment 2).

During the audit Dean Newbery raised with Council staff some amendments relating to formatting, disclosures, classifications, asset revaluations and presentation. These amendments have been actioned to the satisfaction of the auditors and did not have any material impact on the Statements.

Once the Statements are adopted by Council and certified by the CEO and Mayor, the Auditors will provide the final Auditor's Reports (Opinion).

A brief financial analysis of the Statements is as follows.

Operating Surplus/ (Deficit)

Council's Operating Deficit in 2015/16 is \$2.27m, which is an increase of \$593k when compared to 2014/15. The result is a combination of the following movements when compared to 2014/15 results:-

	\$%		Comments
	Change	Change	Comments
	Inc	ome	
Rates & Service Charges	\$888k	4.6%	Net effect of general rate increase adopted by Council
User Charges	\$95k	3.3%	Increase in caravan parks income
Investment Income	\$29k	15.8%	> Improved cash flow management ensuring excess funds earn highest available interest rate
			 Increased capital grant income in 2014/15 and unavoidable delays on major capital projects
Reimbursements	\$170k	28%	Net increase due to insurance reimbursement for alleged fraudulent transactions by ex- employee
Other	(\$208k)	(59.3%)	YP Community Transport income and Community Group donations no longer received by Council due to privatisation of YPCT service
Grants, Subsidies and Contributions	(\$1.157m)	(27.4%)	Financial Assistance Grants for 2015/16 paid in advance in late 2014/15 and recognised in that

			year			
TOTAL INCOME CHANGE	(\$183k)	(0.7%)				
Expenses						
Employee Costs	\$130k	1.6%	Net effect of EBA increases and conditions			
Materials, Contracts & Other	(\$898k)	(7.1%)	 > No LG election held: (\$39k) > Reduced use of contractors: (\$112k) > Reduced cost of operating plant & machinery for infrastructure maintenance activities due to lower fuel price: (\$322k) > Less reliance on professional services including no payment to YP Community Transport: (\$145k) > Reduced waste management contract costs due to lower fuel price: (\$300k) 			
Depreciation, Amortisation & Impairment	\$1.002m	11.8%	 'Fair Value' revaluation of transport assets including removal of residual values and depreciation of long life components as required by updated Accounting Standards Depreciation of assets acquired in 2014/15 			
Finance Costs	\$176k	58.7%	> Loans in 2014/15 with repayments commencing in 2015/16			
TOTAL	\$410k	1.4%				
NET IMPACT ON OPERATING DEFICIT	\$593k	35.4%				

For more detail on Council's Operating Deficit, income and expenditure please refer to the Statement of Comprehensive Income, Notes 2 and 3 in Attachment 1.

Capital Expenditure

In 2015/16 Council spent a total of \$9.75m on capital works and projects, of which \$5.1m was spent on renewal and replacement of assets, while \$4.65m was spent on upgrades and new assets. \$1.97m was received in grants and contributions for new and upgraded assets primarily relating to Walk the Yorke and Clinton Road projects.

The carrying value for Council's Infrastructure, Property, Plant and Equipment (IPP&E) assets has seen a \$39.4m decrease in 2015/16 when compared to 2014/15. This is primarily the result of 'fair value' revaluations and removal of residual values for Council's Transport assets. The carrying value of Transport assets has decreased by approximately \$38.5m.

Council's Transport Asset Management Plan (TAMP) following a formal review was adopted in October 2015 after being workshopped with Elected Members. The process included the assessment of levels of service for all transport assets based on usage, wear rates, widths and lengths and resulted in a number of assets valued at a higher level being moved to lower levels of service which in turn reduced their Current Replacement Cost (CRC). The valuation undertaken by Tonkin Consulting as at 1 July 2015, which has been used in the valuations included in the 2015/16 Statements, was based on the revised TAMP and assessed the condition of transport assets resulting in this reduction to fair values.

The Australian Accounting Standards Board (AASB) reaffirmed the definition of residual value as being the future sale price of an asset (emphasis on "sale" as a mandatory requirement). This meant that applying a residual value where no financial consideration is received for infrastructure assets such as in situ materials for roads is an incorrect application under the Accounting Standards.

This change in accounting treatment means Council can no longer assign residual values to transport assets, which has generally been the practice adopted by Councils in SA to recognise the value of materials salvaged in situ on reconstruction of roads, thereby acting as a proxy for the long life components of roads.

In order to move away from residual value, the solution suggested by the AASB is ensuring adequate componentisation of the relevant assets or the use of "blended" depreciation rates. This treatment has now been incorporated into the revaluation of Council's transport assets.

Overall depreciation has increased by approximately \$1m due to the above mentioned change in accounting treatment, depreciation of assets capitalised in 2014/15 and adjustments due to revaluations of certain transport assets. Of the \$1m increase approximately \$790k can be attributed to transport assets.

For more detail on Council's capital expenditure, change in depreciation, assets and revaluations please refer to the Statement of Financial Position, Statement of Changes in Equity, Notes 1, 3, 4 and 7 in Attachment 1.

Cash Flows

Council's net decrease in cash held as at 30th June 2016 was \$512k, resulting in a closing cash and cash equivalents position of \$6.96m. The decrease in cash held can be attributed to the following movements:-

- Reduced anticipated grant income due to a portion of Financial Assistance Grants for 2015/16 being paid in advance in 2014/15 and being recognised in that year
- Increased capital expenditure in 2015/16
- Increased capital grants compared to 2014/15 for Clinton Road and Walk the Yorke projects
- Loans taken in late 2014/15 for capital projects either completed or in progress in 2015/16

It should be noted that of the \$6.96m cash and cash equivalents as at 30th June 2016, approximately \$4.34m is specifically for projects not completed in 2015/16 and carried forward to 2016/17 for completion.

For more detail on Council's cash flows please refer to the Statement of Cash Flows and Note 11 in Attachment 1.

Financial Indicators

Operating Surplus Ratio

Council's Operating Surplus Ratio (Indicator 1 in Note 15 of Attachment 1) is -8% which means Council is in a Deficit position i.e. its operating income is not sufficient to fund operating expenditure including depreciation of existing assets. This is an increase of 2% compared to 2014/15 and is a result of increased depreciation due to asset revaluations and change in accounting treatment of residual values.

It should be noted that due to the Federal Government paying Council's Financial Assistance Grants in advance in previous years, the Adjusted Operating Surplus Ratio (Indicator 1a in Note 15 of Attachment 1) is more relevant and accurate when judging Council's financial performance. This ratio needs to be adjusted for any advance payments made in previous years and not recognised in the current year. The adjusted ratio recognises the advance payment amount in the year for which it was intended.

Through its LTFP and annual budgets, Council's emphasis should continue to be on returning to a breakeven or surplus position in line with industry targets, in the medium to long term.

Net Financial Liabilities Ratio

Council's Net Financial Liabilities Ratio of 12% (Indicator 2 in Note 15 of Attachment 1) shows a slight increase on 2014/15, however, continues to remain well below the industry ceiling of 100%. This means that Council retains capacity to borrow funds for capital expenditure in future years should the need arise, as long as it continues to move towards a breakeven or surplus position on its operating bottom line to support increased loan repayments.

Asset Sustainability Ratio

Council's Asset Sustainability Ratio is 49% compared to 53% in 2014/15 indicating that Council is not renewing or replacing existing assets as it consumes them. The reduction can be attributed to two factors.

Firstly a number of capital renewal projects were budgeted but not completed in 2015/16 and have been carried forward to 2016/17 for completion. This has resulted in the ratio being lower than forecast.

Secondly, Council currently uses total depreciation to calculate this ratio instead of required renewal expenditure levels from Asset Management Plans for individual asset classes.

Council is unable to use required renewal expenditure levels in calculating this ratio as not all asset classes have up to date Asset Management Plans – as Councillors are aware Council is moving toward detailed Asset management Plans for all classes of assets as data is loaded to Conquest.

A mixed use of depreciation and required renewal expenditure levels for the different asset classes (from endorsed Asset Management Plans for some assets) is not permitted when calculating this ratio.

Using depreciation as the base tends to result in a lower ratio because a number of assets (especially roads) have components that are not going to be renewed but are required to be depreciated for accounting purposes. This can result in depreciation possibly being overstated and in turn affecting the calculation of this ratio.

Through its LTFP, up to date Asset Management Plans, annual budgets and capital works programs, Council's emphasis should be on returning to and maintaining a minimum ratio of 80 - 90% in line with industry targets, in the medium to long term. Further, planning for extra funding is required for asset renewal and replacement to address the identified backlog identified in Asset management Plans already endorsed by Council.

For more detail on Council's financial indicators please refer to Note 15 in Attachment 1.

Report on Financial Results

Regulation 10 of the Local Government (Financial Management) Regulations requires the preparation in each year, for the previous financial year, a report showing the audited financial results compared with the original budget.

This report has been prepared in the format required by the Regulations and recommended in section 3 of the LGA's Financial Sustainability Information Paper 25 – Monitoring Council Budget Performance. The Report on Financial Results is attached (refer Attachment 3) for Council's consideration, with reasons provided for any variances greater than 5%.

COMMUNITY ENGAGEMENT PLAN

Level 1 – Inform

The audited Statements and Auditor's Report will be made publicly available via Council's website and as part of Council's 2015/16 Annual Report.

CONSULTATION PROCESS

In preparing this report, the following Yorke Peninsula Council officers were consulted:

- Director Corporate & Community Services
- Manager Financial Services

- Accountant Financial Operations
- Asset Manager

In preparing this report, the following External Parties were consulted:

• Dean Newbery and Partners Chartered Accountants

POLICY IMPLICATIONS

Not applicable

BUDGET AND RESOURCE IMPLICATIONS

Financial implications are as detailed in the body of this report and the attached Statements and Notes.

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Local Government Act 1999

Local Government (Financial Management) Regulations 2011

Model Financial Statements

ATTACHMENTS

Attachment 1: 2015/16 General Purpose Financial Statements and Notes

Attachment 2: 2015/16 Management Representation Letter

Attachment 3: 2015/16 Report on Financial Results

GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2016



General Purpose Financial Statements for the year ended 30 June 2016

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General Purpose Financial Statements for the year ended 30 June 2016

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 2016 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

Date: 9th November 2016

Statement of Comprehensive Income for the year ended 30 June 2016

\$ '000	Notes	2016	2015
Income			
Rates Revenues	2a	19,998	19,110
Statutory Charges	2b	391	391
User Charges	2c	2,961	2,866
Grants, Subsidies and Contributions	2g	3,070	4,227
Investment Income	2d	213	184
Reimbursements	2e	780	610
Other Income	2f	143	351
Total Income	-	27,556	27,739
Expenses			
Employee Costs	3a	8,136	8,006
Materials, Contracts & Other Expenses	3b	11,701	12,599
Depreciation, Amortisation & Impairment	3c	9,513	8,511
Finance Costs	3d	476	300
Total Expenses	-	29,826	29,416
Operating Surplus / (Deficit)		(2,270)	(1,677)
Asset Disposal & Fair Value Adjustments	4	(4,111)	(693)
Amounts Received Specifically for New or Upgraded Assets	2g	1,968	1,204
Physical Resources Received Free of Charge	2i	100	-
Net Surplus / (Deficit) 1	_	(4,313)	(1,166)
Other Comprehensive Income Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	9a 9a	(35,118) -	12,390 (2,042)
Total Other Comprehensive Income	-	(35,118)	10,348
Total Comprehensive Income	-	(39,431)	9,182

¹ Transferred to Equity Statement

Statement of Financial Position

as at 30 June 2016

\$ '000	Notes	2016	2015
ASSETS			
Current Assets			
Cash and Cash Equivalents	5a	6,957	7,469
Trade & Other Receivables	5b	1,313	1,315
Inventories	5c	980	777
Total Current Assets		9,250	9,561
Non-Current Assets			
Financial Assets	6	783	372
Infrastructure, Property, Plant & Equipment	7a	294,516	333,890
Total Non-Current Assets		295,299	334,262
TOTAL ASSETS		304,549	343,823
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	1,448	2,497
Borrowings	8b	642	543
Provisions	8c	1,650	1,622
Total Current Liabilities		3,740	4,662
Non-Current Liabilities			
Borrowings	d8	7,980	7,047
Provisions	8c	642	496
Total Non-Current Liabilities		8,622	7,543
TOTAL LIABILITIES		12,362	12,205
Net Assets		292,187	331,618
EQUITY			
Accumulated Surplus		(8,841)	(4,594)
Asset Revaluation Reserves	9a	300,337	335,455
Other Reserves	9b	691	757
Total Council Equity		292,187	331,618
		- /	,

Statement of Changes in Equity for the year ended 30 June 2016

			Asset		
		Accumulated	Revaluation	Other	Total
\$ '000	Notes	Surplus	Reserve	Reserves	Equity
2016					
Balance at the end of previous reporting period		(4,594)	335,455	757	331,618
a. Net Surplus / (Deficit) for Year		(4,313)	-	-	(4,313)
b. Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	-	(35,118)	-	(35,118)
Other Comprehensive Income		-	(35,118)	-	(35,118)
Total Comprehensive Income		(4,313)	(35,118)		(39,431)
c. Transfers between Reserves		66	-	(66)	-
Balance at the end of period		(8,841)	300,337	691	292,187
2015		(0.000)	005 107	- 1 -	
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

Statement of Cash Flows

for the year ended 30 June 2016

\$ '000	Notes	2016	2015
Cash Flows from Operating Activities			
Receipts			
Rates Receipts		19,940	19,096
Statutory Charges		391	391
User Charges		2,961	2,866
Grants, Subsidies and Contributions (operating purpose)		3,070	4,227
Investment Receipts		213	184
Reimbursements		780	610
Other Receipts		265	110
Payments			
Payments to Employees		(8,296)	(7,828)
Payments for Materials, Contracts & Other Expenses		(12,650)	(12,202)
Finance Payments		(476)	(300)
Net Cash provided by (or used in) Operating Activities	11b	6,198	7,154
Cash Flows from Investing Activities			
Receipts			
Amounts Received Specifically for New/Upgraded Assets		1,968	1,204
Sale of Replaced Assets		480	387
Repayments of Loans by Community Groups		75	66
Payments			
Expenditure on Renewal/Replacement of Assets		(5,095)	(4,864)
Expenditure on New/Upgraded Assets		(4,653)	(4,405)
Loans Made to Community Groups		(520)	-
Net Cash provided by (or used in) Investing Activities		(7,745)	(7,612)
Cash Flows from Financing Activities			
Receipts			
Proceeds from Borrowings		1,630	6,000
Proceeds from Bonds & Deposits		3	2
Payments			
Repayments of Borrowings		(598)	(682)
Net Cash provided by (or used in) Financing Activities		1,035	5,320
Net Increase (Decrease) in Cash Held	_	(512)	4,862
plus: Cash & Cash Equivalents at beginning of period	11	7,469	2,607
Cash & Cash Equivalents at end of period	11	6,957	7,469

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

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Notes to and forming part of the Financial Statements for the year ended 30 June 2016

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* dated.

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

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

	Cash Payment Received	Annual Allocation	Difference
2013/14	\$995,649	\$2,209,962	- \$1,214,313
2014/15	\$3,417,961	\$2,239,436	+\$1,178,525
2015/16	\$1,063,202	\$2,235,365	- \$1,172,163

Because these grants are untied, the Australian Accounting Standards require that payments be recognised upon receipt.

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 1. Summary of Significant Accounting Policies (continued)

Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated.

The Operating Surplus Ratio disclosed in Note 15 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

4 Cash, Cash Equivalents and other Financial Instruments

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

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

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

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 the 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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

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.

Useful lives estimates in use from 1 July 2015:

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 to15 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 – Upper Surface	17 to 30 years
Sealed Roads – Lower Surface	80 to 90 years
Sealed Roads – Pavement	80 to 90 years
Unsealed Roads – Wearing Surface	15 to 50 years
Unsealed Roads - Low Base & Earthwor	k 90 to 400 years
Paving & Footpaths	30 to 60 years
Drains, Kerb & Gutter	80 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	
Artworks	

5 to 15 years indefinite

Useful life estimates in use prior to 1 July 2015:

Plant, Furniture & Equipment

Plant, Furniture & Equipment	
Office Equipment Office Furniture	5 to 10 years 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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 1. Summary of Significant Accounting Policies (continued)

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

6.6 Borrowing Costs

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

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

8 Borrowings

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

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

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 1.75% (2015, 2.24%)

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

9.2 Superannuation

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

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, Arthurton, Ramsey, Warooka (including leachate monitoring) and Foul Bay. Council will review and update where deemed necessary the liability recorded (shown as a Provision) in Council's

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 1. Summary of Significant Accounting Policies (continued)

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.

11 Leases

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

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

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

12 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".

For works undertaken on a fixed price contract basis, revenues and expenses are recognised on a percentage of completion basis. Costs incurred in advance of a future claimed entitlement are classified as work in progress in inventory. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

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 2016.

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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 1. Summary of Significant Accounting Policies (continued)

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).

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 Disclaimer

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 2. Income

\$ '000	Notes	2016	2015
(a). Rates Revenues			
General Rates			
General Rates		15,413	14,524
Less: Mandatory Rebates		(100)	(97)
Less: Discretionary Rebates, Remissions & Write Offs		(63)	(14)
Total General Rates	_	15,250	14,413
Other Rates (Including Service Charges)			
Natural Resource Management Levy		753	734
Waste Collection		2,408	2,407
Water Supply		139	133
Community Wastewater Management Systems		1,361	1,326
Total Other Rates		4,661	4,600
Other Charges	_		
Penalties for Late Payment		57	55
Legal & Other Costs Recovered		30	42
Total Other Charges		87	97
Total Rates Revenues	-	19,998	19,110
(b). Statutory Charges			
Development Act Fees		188	192
Town Planning Fees		29	24
Health & Septic Tank Inspection Fees		32	33
Animal Registration Fees & Fines		86	83
Parking Fines / Expiation Fees		7	10
Other Registration Fees		12	12
Sundry		37	37
Total Statutory Charges	-	391	391
(c). User Charges			
Cemetery Fees		24	23
Commercial Activity Revenue		60	62
Commercial Activity Revenue (Caravan Parks)		2,457	2,355
Boat Ramp Fees		144	131
Hall & Equipment Hire		30	29
Property Lease		6	-
Refuse Disposal		56	54
Sundry		77	71
Water		107	141
Total User Charges	-	2,961	2,866
Yorke Peninsula Council Council Agenda			59

Yorke Peninsula Council Council Agenda Wednesday 9th November 2016

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 2. Income (continued)

\$ '000 Notes	2016	2015
(d). Investment Income		
Interest on Investments		
- Local Government Finance Authority	195	141
- Banks & Other	18	43
Total Investment Income	213	184
(e). Reimbursements		
Roadworks	11	10
Private Works	-	8
Insurance Reimbursements *	212	-
Other	557	592
Total Reimbursements	780	610
* Result of insurance claim in relation to a matter of fraud which occurred over a four year period.		
(f). Other Income		
Sundry	143	351
Total Other Income	143	351
(g). Grants, Subsidies, Contributions		
Amounts Received Specifically for New or Upgraded Assets	1,968	1,204
Other Grants, Subsidies and Contributions	3,070	3,048
Individually Significant Item - Additional Grants Commission Payment (refer below)	-	1,179
Total Grants, Subsidies, Contributions	5,038	5,431
The functions to which these grants relate are shown in Note 12.		
(i) Sources of grants		
Commonwealth Government	4,712	4,636
State Government	326	790
Other	<u> </u>	5
Total	5,038	5,431
(ii) Individually Significant Items		

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 2. Income (continued)

\$ '000	Notes	2016	2015
(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		58	166
Less:			
Expended during the current period from revenues			
recognised in previous reporting periods			
Heritage & Cultural Services		(48)	(156)
Subtotal		(48)	(156)
Plus:			
Amounts recognised as revenues in this reporting			
period but not yet expended in accordance with the conditions			
Heritage & Cultural Services		1	48
Subtotal		1	48
Unexpended at the close of this reporting period		11	58
Net increase (decrease) in assets subject to conditions			
in the current reporting period		(47)	(108)
			. ,
(i). Physical Resources Received Free of Charge			
Other Assets		100	-
Total Physical Resources Received Free of Charge		100	-

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 3. Expenses

\$ '000	Notes	2016	2015
(a). Employee Costs			
Salaries and Wages		7,427	7,019
Employee Leave Expense		579	646
Superannuation - Defined Contribution Plan Contributions	18	203	209
Superannuation - Defined Benefit Plan Contributions	18	540	492
Workers' Compensation Insurance		337	307
Other		202	189
Less: Capitalised and Distributed Costs		(1,152)	(856)
Total Operating Employee Costs	_	8,136	8,006
Total Number of Employees (full time equivalent at end of reporting period)		114	112
(b). Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		18	18
- Other Services		7	8
Bad and Doubtful Debts		1	-
Elected Members' Expenses		319	328
Election Expenses		1	40
Operating Lease Rentals - Non-Cancellable Leases	17		
- Minimum Lease Payments		97	111
Subtotal - Prescribed Expenses	_	443	505
(ii) Other Materials, Contracts and Expenses			
Contractors		2,910	3,022
Energy		596	718
Legal Expenses		95	106
Levies Paid to Government - NRM levy		756	738
Levies - Other		65	57
Parts, Accessories & Consumables		1,347	1,669
Professional Services		331	476
Sundry		1,594	1,543
Water		579	492
Insurance		618	606
Professional Services - Waste Management		2,367	2,667
Subtotal - Other Material, Contracts & Expenses	_	11,258	12,094
Total Materials, Contracts and Other Expenses		11,701	12,599

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 3. Expenses (continued)

\$ '000	Notes 2016	2015
(c). Depreciation, Amortisation and Impairment		
(i) Depreciation and Amortisation		
Buildings & Other Structures	2,177	2,105
Transport Infrastructure	5,027	4,237
Stormwater Drainage	163	168
CWMS	478	481
Water Scheme Infrastructure	73	67
Plant & Equipment	967	861
Furniture & Fittings	139	99
Other Assets	489	493
Subtotal	9,513	8,511
Total Depreciation, Amortisation and Impairment	9,513	8,511
(d). Finance Costs		
Interest on Overdraft and Short-Term Drawdown	65	65
Interest on Loans	411	235
Total Finance Costs	476	300

Note 4. Asset Disposal & Fair Value Adjustments

Infrastructure, Property, Plant & Equipment

Assets Renewed or Directly Replaced

Proceeds from Disposal	480	387
Less: Carrying Amount of Assets Sold	(4,591)	(1,080)
Gain (Loss) on Disposal	(4,111)	(693)
Net Gain (Loss) on Disposal or Revaluation of Assets	(4,111)	(693)

* The new Asset Management System records disposal of assets where capital work upgrade/renewal has been undertaken. Under this system disposals were recorded against Buildings (\$7,000 - disposals), Transport Infrastructure (\$2,034,000 - road surface disposals & revaluation), Stormwater (\$1,889,000 - disposals dam earthworks write-off), CWMS (\$310,000 - disposals including dam earthworks write-off) and Water Scheme Infrastructure (\$69,000 disposals).

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 5. Current Assets

\$ '000	Notes	2016	2015
(a). Cash & Cash Equivalents			
Cash on Hand at Bank		1,098	800
Deposits at Call		5,859	6,669
Total Cash & Cash Equivalents		6,957	7,469
(b). Trade & Other Receivables			
Rates - General & Other		443	385
Accrued Revenues		86	212
Debtors - General		172	243
GST Recoupment		230	206
Prepayments		283	204
Loans to Community Organisations		99	65
Subtotal		1,313	1,315
Total Trade & Other Receivables		1,313	1,315
(c). Inventories			
Stores & Materials		980	777
Total Inventories		980	777
Note 6. Non-Current Assets			
Financial Assets			
Receivables			
Loans to Community Organisations		783	372
Total Financial Assets		783	372
	-	,	012

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 7a. Infrastructure, Property, Plant & Equipment

						Asset Movements during the Reporting Period										
			as at 3	0/6/2015		Asset A	Asset Additions				Revaluation	Revaluation	as at 30/6/2016			
	Fair Value	At	At	Accumulated	Carrying	New / Upgrade	Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	WIP Transfers	Decrements to Equity (ARR)	Increments to Equity (ARR)	At	At	Accumulated	Carrying
\$ '000	Level	Fair Value	Cost	Depreciation	Value						(Note 9)	(Note 9)	Fair Value	Cost	Depreciation	Value
Capital Work in Progress		-	2,251	-	2,251	275	521	-	-	(2,251)	-	-	-	796	-	796
Land	2	73,572	283		73,855	13	-	-	-	-	-	-	73,572	296	-	73,868
Buildings & Other Structures	2	5,251	135	661	4,725	143	11	-	(449)	2,251	-	-	5,251	2,182	1,109	6,324
Buildings & Other Structures	3	86,704	280	46,092	40,892	184	291	(7)	(1,728)	-	-	-	86,704	1,093	47,808	39,989
Transport Infrastructure	3	284,992	2,042	120,967	166,067	2,473	1,960	(2,034)	(5,027)	-	(35,817)	-	229,544	4,433	106,355	127,622
Stormwater Drainage	3	14,006	47	3,329	10,724	14	-	(1,889)	(163)	-	-	-	12,050	61	3,426	8,685
CWMS	3	25,273	254	8,475	17,052	80	179	(310)	(478)	-	-	-	24,872	513	8,862	16,523
Water Scheme Infrastructure	3	3,393	27	1,022	2,398	27	14	(69)	(73)	-	-	699	3,801	41	845	2,997
Plant & Equipment		-	11,341	4,690	6,651	140	1,696	(283)	(967)	-	-	-	-	11,978	4,741	7,237
Furniture & Fittings		-	2,387	1,230	1,157	148	285	-	(139)	-	-	-	-	2,820	1,369	1,451
Other Assets		-	12,347	4,229	8,118	1,255	140	-	(489)	-	-	-	-	13,742	4,718	9,024
Total Infrastructure, Property,																
Plant & Equipment		493,191	31,394	190,695	333,890	4,752	5,097	(4,592)	(9,513)	-	(35,817)	699	435,794	37,955	179,233	294,516
Comparatives		478,464	28,661	183,261	323,864	4,405	4,863	(1,080)	(8,511)	-	-	12,390	493,191	31,394	190,695	333,890

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

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 deter-mined in accordance with AASB 13 Fair Value Measurement: accumulated depreci-ation 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 possiblity 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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

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, categorîsed within the fair value hierarchy.

		Fair Value			
		Level 1	Level 2	Level 3	Total
	Date	Quoted	Significant	Significant	
	of latest	prices in	observable	unobservable	
	valuation	active mkts	inputs	inputs	
2016		\$'000	\$'000	\$'000	\$'000
Land	01/07/13	-	73,868	-	73,868
Buildings and Structures	01/07/13		7,434	87,797	95,231
Total Property, Plant and Equipment			81,302	87,797	169,099
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

- Basis of valuation: Fair Value

- Date of valuation: 01 July 2013

- Date of next valuation: 01 July 2018

- Valuer: Andrea Carolan, Maloney Field Services

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

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 Tonkin Consulting as at 1 July 2015. This revaluation was based on an update to the 1 July 2013 transport valuation to take into consideration the changes Council has made to road categories and service levels in the Transport Asset Management Plan adopted by Council in October 2015 and the componentisation of asset types, which involved the removal of residuals. The resultant decrease in transport asset of \$35.82 million was driven by the review of construction, maintenance and renewal standards for the road network undertaken in the Transport Asset Management Plan which was adopted following community consultation in October 2015. Conversely the resultant increase in depreciation of \$790,000 when compared to 2014-2015 has occurred due to review and reduction of the estimated useful lives of long-life components following detailed analysis of parameters in relation to these assets.

- Basis of valuation: Written down current replacement cost
- Date of valuation: 1 July 2015
- 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 divisons 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 Tonkin Consulting at 1 July 2015 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: 1 July 2015
- Date of next valuation: 01 July 2019
- Valuer: Rod Ellis, Tonkin Consulting

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

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

\$ '000

Valuation of Assets (continued)

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.

Note 8. Liabilities

		2016	2016	2015	2015
\$ '000	Notes	Current	Non Current	Current	Non Current
(a). Trade and Other Payables					
Goods & Services		961	-	1,555	-
Payments Received in Advance		41	-	92	-
Accrued Expenses - Employee Entitlements		166	-	449	-
Accrued Expenses - Other		271	-	395	-
Deposits, Retentions & Bonds		9		6	
Total Trade and Other Payables	_	1,448		2,497	
(b). Borrowings					
(~) ~					
Loans		642	7,980	543	7,047
Total Borrowings		642	7,980	543	7,047
-					
All interest bearing liabilities are secured over the future					
revenues of the Council					
(c). Provisions					
Employee Entitlements (including oncosts)		1,650	449	1,597	379
Future Reinstatement / Restoration, etc		-	193	25	117
Total Provisions		1,650	642	1,622	496

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 9. Reserves

\$ '000	1/7/2015	Increments (Decrements)	Transfers	Impairments	30/6/2016
(a). Asset Revaluation Reserve					
Land	73,286	-	-	-	73,286
Buildings & Other Structures	48,995	-	-	-	48,995
Stormwater Drainage	9,758	-	-	-	9,758
CWMS	15,330	-	-	-	15,330
Transport Infrastructure	186,712	(35,817)	-	-	150,895
Water Scheme Infrastructure	1,374	699	-	-	2,073
Total Asset Revaluation Reserve	335,455	(35,118)	-	-	300,337
Comparatives	325,107	12,390	-	(2,042)	335,455
\$ '000	1/7/2015	Tfrs to Reserve	Tfrs from Reserve	Other Movements	30/6/2016
(b). Other Reserves					
Balgowan Water Supply	44	-	(12)	-	32
Balgowan Water Supply Black Point Water Supply	44 68	-	(12) (10)	-	32 58
-		- -	. ,	-	
Black Point Water Supply Combined Effluent Reserve	68	- - - 5	(10)	- - -	58
Black Point Water Supply	68 313	- - 5 8	(10)		58 251
Black Point Water Supply Combined Effluent Reserve Hardwicke Bay Effluent Augmentation	68 313 177	-	(10)		58 251 182
Black Point Water Supply Combined Effluent Reserve Hardwicke Bay Effluent Augmentation Hardwicke Bay Water Supply Hardwicke Bay Water Augmentation	68 313 177 68	-	(10)		58 251 182 76
Black Point Water Supply Combined Effluent Reserve Hardwicke Bay Effluent Augmentation Hardwicke Bay Water Supply	68 313 177 68 41	8	(10)		58 251 182 76 41

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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 10. Assets Subject to Restrictions

\$ '000	Notes	2016	2015
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.			
Cash & Financial Assets			
Unexpended amounts received from Federal Government			
Open Space Contributions		-	6
Total Cash & Financial Assets	_	-	6
Infrastructure, Property, Plant & Equipment			
Country Fire Service Stations			
Ardrossan		56	56
Balgowan		150	150
Port Clinton		77	77
Curramulka		29	29
Maitland		60	60
Minlaton		54	54
Port Victoria		109	109
Caravan Parks			
Ardrossan		597	603
Coobowle		2,893	2,952
Edithburgh		1,669	1,713
Minlaton		300	307
Pine Point		409	418
Port Clinton		436	436
Port Rickaby		1,331	1,356
Port Victoria		556	566
Stansbury / Oyster Point		3,262	3,339
Yorketown		808	820
Fauna & Wildlife Parks			
Minlaton		120	120
Parklands			
Ardrossan Scout Hall		94	94
Minlaton Basketball Stadium and Courts		286	286
Edithburgh Oval		209	210
Yorketown Lions Clubrooms		643	647
Warooka Museum	_	96	96
Total Infrastructure, Property, Plant & Equipment	_	14,244	14,498
Total Assets Subject to Externally Imposed Restrictions		14,244	14,504

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2016	2015
(a). Reconciliation of Cash			
Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Balance Sheet as follows:			
Total Cash & Equivalent Assets	5	6,957	7,469
Balances per Statement of Cash Flows	-	6,957	7,469
(b). Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus/(Deficit) Non-Cash Items in Income Statements		(4,313)	(1,166)
Depreciation, Amortisation & Impairment		9,513	8,511
Non-Cash Asset Acquisitions		(100)	-
Grants for Capital Acquisitions (Treated as Investing Activity Receipts)		(1,968)	(1,204)
Net (Gain) Loss on Disposals		4,111	693
		7,243	6,834
Add (Less): Changes in Net Current Assets		·	
Net (Increase)/Decrease in Receivables		36	(174)
Net (Increase)/Decrease in Inventories		(203)	(54)
Net Increase/(Decrease) in Trade & Other Payables		(1,052)	499
Net Increase/(Decrease) in Unpaid Employee Benefits		123	75
Net Increase/(Decrease) in Other Provisions		51	(26)
Net Cash provided by (or used in) operations		6,198	7,154
(c). Non-Cash Financing and Investing Activities			
Acquisition of assets by means of:			
- Physical Resources Received Free of Charge	2i	100	-
Amounts recognised in Income Statement	_	100	-
Total Non-Cash Financing & Investing Activities		100	-
(d). Financing Arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Bank Overdrafts		100	100
Corporate Credit Cards		37	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 y	without notice		

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

Yorke Peninsula Council Council Agenda Wednesday 9th November 2016

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 12a. Functions

		Income, Expenses and Assets have been directly attributed to the following Functions / Activities.								
		Details of these Functions/Activities are provided in Note 12(b).								
Functions/Activities	INCC	OME	EXPE	NSES	OPER/ SURPLUS		GRANTS I IN INC		TOTAL ASS (CURR NON-CU	ENT &
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
\$ '000	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
Business Undertakings	2,516	2,405	2,119	2,096	397	309	-	-	22,642	27,145
Community Services	242	193	1,254	1,573	(1,012)	(1,380)	170	529	9,011	5,190
Culture	312	351	1,018	926	(706)	(575)	84	15	20,952	14,657
Community Wastewater Management	1,381	1,454	1,327	1,284	54	170	-	-	26,148	28,797
Environment	845	912	1,409	1,413	(564)	(501)	65	-	6,962	9,498
Recreation	95	710	1,893	1,682	(1,798)	(972)	-	146	56,705	56,500
Regulatory Services	314	856	284	260	30	596	-	-	182	-
Tourism	67	28	292	250	(225)	(222)	-	-	41	8
Transport & Communication	2,074	1,331	8,221	7,976	(6,147)	(6,645)	1,980	1,275	136,940	180,741
Waste Management	2,470	2,468	2,456	2,754	14	(286)	-	-	1,407	1,445
Water Supply	240	268	317	290	(77)	(22)	-	-	3,069	3,224
Council Administration	17,000	16,763	9,236	8,912	7,764	7,851	771	2,262	20,490	16,618
Total Functions/Activities	27,556	27,739	29,826	29,416	(2,270)	(1,677)	3,070	4,227	304,549	343,823

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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 12b. Components of Functions

\$ '000

The activities relating to Council functions are as follows:

BUSINESS UNDERTAKINGS

Caravan Parks, Electricity Supply, Gravel Pits / Ouarries, 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 – 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.

WASTE MANAGEMENT

Waste Management, Dornestic 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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 13. Financial Instruments

\$ '000

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 1.9% and 2.45% (2015: 2.0% and 2.65%). Short term deposits have an average maturity of 0 days and an average interest rate of 1.96% (2015: 0 days and 2.0%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

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).

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

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.

Receivables Fees & Other Charges

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 13. Financial Instruments (continued)

\$ '000

Recognised Financial Instruments Receivables Accounting Policy: Other Levels of Government 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 **Accounting Policy: Creditors and Accruals** 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 **Accounting Policy: Interest Bearing Borrowings** Carried at the principal amounts. Interest is charged as an expense as it accrues. **Terms & Conditions:** Secured over future revenues, borrowings are repayable on a monthly basis; interest is charged at fixed rates between 4.00% and 7.95% (2015: 4.40% and 8.25%). **Carrying Amount:** Approximates fair value. Liabilities **Accounting Policy: Finance Leases** Accounted for in accordance with AASB 117.

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 13. Financial Instruments (continued)

	Due	Due > 1 year	Due	Total Contractual	Carrying
\$ '000	< 1 year	& ≤ 5 years	> 5 years	Cash Flows	Values
2016					
Financial Assets					
Cash & Equivalents	6,957	-	-	6,957	6,957
Receivables	913	-	-	913	1,653
Other Financial Assets	-	475	491	966	783
Total Financial Assets	7,870	475	491	8,836	9,393
Financial Liabilities					
Payables	1,011	-	-	1,011	1,011
Current Borrowings	1,044	-	-	1,044	642
Non-Current Borrowings	-	3,944	6,372	10,316	7,980
Total Financial Liabilities	2,055	3,944	6,372	12,371	9,633
	Due	Due > 1 year	Due	Total Contractual	Carrying
\$ '000	< 1 year	& ≤ 5 years	> 5 years	Cash Flows	Values
2015					
Financial Assets					
Cash & Equivalents	7,469	-	-	7,469	7,469
Receivables	956	-	-	956	1,302
Other Financial Assets	-	248	232	480	372
Total Financial Assets	8,425	248	232	8,905	9,143
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
The following interest rates were	••	30 Jun	e 2016	30 June	e 2015
to Council's Borrowings at balanc	e date:	Weighted Avg	Carrying	g Weighted Avg	Carrying
		Interest Rate	Valu		Value
Fixed Interest Rates		4.76%	8,622		7,590
			8,622		7,590

Net Fair Value

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 13. Financial Instruments (continued)

\$ '000

Risk Exposures

<u>Credit Risk</u> 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.

<u>Market Risk</u> 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 <u>currency risk</u> apply.

Liquidity Risk is the risk that Council will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Mangement 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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 14. Commitments for Expenditure

\$ '000	Notes	2016	2015
(a). Capital Commitments			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Transport		1,817	-
Other assets		100	-
Furniture & Fittings		13	-
Buildings	_	7	55
	_	1,937	55
These expenditures are payable: Not later than one year		1,937	55
Later than one year and not later than 5 years		1,937	- 55
Later than 5 years		_	_
		1,937	55
(b). Other Expenditure Commitments			
Other expenditure committed for (excluding inventories) at the report date but not recognised in the financial statements as liabilities:	rting		
Audit Services		45	66
Waste Management Services		7,059	8,807
Employee Remuneration Contracts		1,289	2,151
Roadside Vegetation Management	_	172	-
	_	8,565	11,024
Those expenditures are payable:			
These expenditures are payable: Not later than one year		3,526	2,416
Later than one year and not later than 5 years		5,039	2,410 8,608
Later than 5 years		-	- 0,000
		0.505	44.004

(c). Finance Lease Commitments

Council has no Finance Leases.

11,024

8,565

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

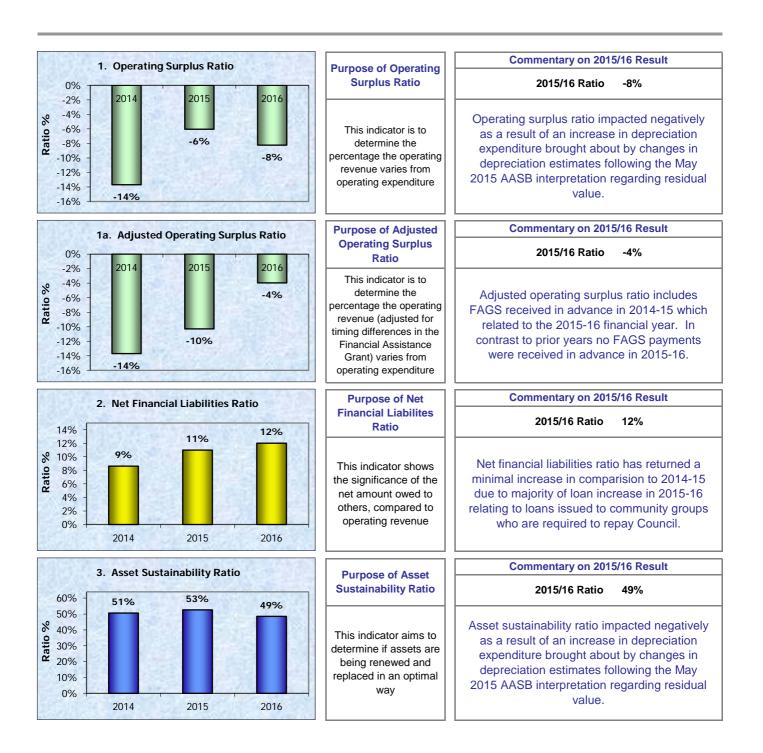
Note 15. Financial Indicators

	Amounts	Indicator	Prior F	Periods
\$ '000	2016	2016	2015	2014
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 Total Operating Revenue	(2,270) 27,556	(8%)	(6%)	(14%)
This ratio expresses the operating surplus as a percentage of total operating revenue.				
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.	<u>(1,092)</u> 27,556	(4%)	(10%)	(14%)
2. Net Financial Liabilities Ratio Net Financial Liabilities Total Operating Revenue	<u>3,309</u> 27,556	12%	11%	9%
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 Infrastructure & Asset Management Plan required expenditure	<u>4,615</u> 9,513	49%	53%	51%
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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 15. Financial Indicators - Graphs (continued)



Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 16. Uniform Presentation of Finances

\$ '000	2016	2015
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.		
Income	27,556	27,739
less Expenses	(29,826)	(29,416)
Operating Surplus / (Deficit)	(2,270)	(1,677)
less Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	5,095	4,864
less Depreciation, Amortisation and Impairment	(9,513)	(8,511)
less Proceeds from Sale of Replaced Assets	(480)	(387)
Subtotal	(4,898)	(4,034)
less Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	4,653	4,405
less Amounts Received Specifically for New and Upgraded Assets	(1,968)	(1,204)
less Proceeds from Sale of Surplus Assets		
(including Investment Property & and Real Estate Developments)		-
Subtotal	2,685	3,201
Net Lending / (Borrowing) for Financial Year	(57)	(844)

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

Note 17. Operating Leases

\$ '000	2016	2015
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 Later than one year and not later than 5 years Later than 5 years	329 804 153 1,286	282 915 152 1,349
(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	44	70
Later than one year and not later than 5 years Later than 5 years	71	115
	115	185

Notes to and forming part of the Financial Statements for the year ended 30 June 2016

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 2015/16; 9.50% in 2014/15). 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 2014/15) 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.

General Purpose Financial Statements for the year ended 30 June 2016

Auditor's Report - Financial Statements

General Purpose Financial Statements for the year ended 30 June 2016

Auditor's Report - Financial Statements

General Purpose Financial Statements for the year ended 30 June 2016

Auditor's Report - Internal Controls

General Purpose Financial Statements for the year ended 30 June 2016

Auditor's Report - Internal Controls

General Purpose Financial Statements for the year ended 30 June 2016

Tor the year ended 30 June 2016

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 2016, 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: 9th November 2016

General Purpose Financial Statements for the year ended 30 June 2016

Statement by Auditor

I confirm that, for the audit of the financial statements of Yorke Peninsula Council for the year ended 30 June 2016, 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 Dean Newbery & Partners

Dated this 9th day of November 2016.

PRINCIPAL OFFICE: 8 Elizabeth Street, Maitland Telephone (08)8832 0000

ALL CORRESPONDENCE TO: PO Box 57, MAITLAND, SA 5573 Fax (08) 88532494 Email: admin@yorke.sa.gov.au Website: www.yorke.sa.gov.au



CONFIDENTIAL 9th November 2016

Jim Keogh Partner Dean Newbery & Partners Chartered Accountants PO Box 755 NORTH ADELAIDE SA 5006

Dear Jim,

Management Representations: External Audit, Financial Year Ended 30 June 2016

This Management Representation letter is provided in connection with your audit examination of the General Purpose Financial Report (2016 Financial Report) of Yorke Peninsula Council ('the Council') for the financial year ended 30 June 2016.

We hereby confirm, at your formal request, that to the best of our knowledge and belief, the following representations relating to the 2016 Financial Report are correct.

In making these representations, we understand that they are provided to you in connection with your external audit of the Council for the year ended 30 June 2016 as prescribed by the Local Government Act 1999, for the express purpose of your expressing an opinion as to whether the 2016 Financial Report is, in all material respects, presented fairly in accordance with all applicable standards and requirements, including statutory. In making these representations, we have read and understood the standard unqualified Audit Opinion that would be normally expressed to the Council by you as is required under Section 129(3) of the Local Government Act 1999 for the financial year ended 30 June 2016. We therefore understand, without exception, the potential ramifications of making any representations to you that are not correct, to the best of our knowledge and belief as of the date of this letter.

We understand and acknowledge that it is the Council management's responsibility for the fair presentation of the 2016 Financial Report and that management, as appropriate, have approved the Financial Report. Accordingly, management of the Council are of the opinion that the 2016 Financial Report is free of material misstatements, including omissions.

1. Compliance with all Applicable Standards, including Statutory

The Financial Report of the Council has been prepared so as to present a true and fair view of the state of affairs of the Council as at 30 June 2016 and of the results of operations of the Council for the financial year ended on that date, including for all post balance date matters, as applicable.

The accounting and financial management policies, practices and records of the Council were at all times maintained in accordance with the requirements of the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and that the Financial Report was prepared in accordance with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011,

BRANCH OFFICES

MINLATON: Phone 0888533800 YORKETOWN: Phone 0888520200 WAROOKA: Phone 0888545055

Yorke Peninsula Council Council Agenda Wednesday 9th November 2016 Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board together with all other mandatory professional reporting requirements in Australia.

ASSETS

Cash and Cash Equivalents \$6.957m (2015: \$7.469m)

- (1) Cash on hand at balance date was represented by cash floats reconciled and on hand as at 30 June 2016.
- (2) Cash at bank at balance date represented the reconciled operating account(s) of the Council.
- (3) Short term deposits represented amounts held with the LGFA by the Council.

Rates and Other Receivables \$615k (2015: \$628k)

- (1) Current rate receivables at balance date represented all outstanding amounts owed by rate payers.
- (2) Current other receivables at balance date represented all outstanding amounts owed by debtors other than rate payers.
- (3) A review of all outstanding receivables has been conducted and adequate provision has been made for impairment to cover allowances, discounts and losses that may be sustained by Council in the collection of debts.

Inventories \$980k (2015: \$777k)

- (1) All inventories were the property of the Council and have either been paid for or the liability has been brought to account.
- (2) All inventories have been physically counted and valued in accordance with the applicable Australian Accounting Standard.

Other Current Assets \$599k (2015: \$622k)

- (1) Prepayments at balance date represented payments for goods and services to be received in the 30 June 2017 financial year.
- (2) There are no non-current assets held for sale

Financial Assets – Loans to Community Groups \$882k (2015: \$437k)

- (1) There are no grounds to provide for any impairment loss for loans to community groups or other organisations.
- (2) The balance of loans to Community Groups at balance date amounted to \$882k (of which \$783k was non-current)

Infrastructure, Property, Plant & Equipment and Depreciation \$294.516m (2015: \$333.89m)

(1) Infrastructure, property, plant and equipment at the 2016 balance date was represented by the following fair values, cost, accumulated depreciation and carrying amounts for each class of asset, in accordance with all prescribed requirements and standards, as follows:

Asset Class (Fair Value Level)	Fair Value (\$'000)	Cost (\$'000)	Accumulated Depreciation (\$'000)	Carrying Value (\$'000)
Work in progress	-	796	-	796
Land (Level 2)	73,572	296	-	73,868
Buildings & other structures (Level 2)	5,251	2,182	1,109	6,324
Buildings & other structures (Level 3)	86,704	1,093	47,808	39,989
Transport infrastructure (Level 3)	229,544	4,433	106,355	127,622
Stormwater drainage (Level 3)	12,050	61	3,426	8,685
CWMS (Level 3)	24,872	513	8,862	16,523
Water scheme infrastructure (Level 3)	3,801	41	845	2,997
Plant & equipment	_	11,978	4,741	7,237
Furniture & fittings	-	2,820	1,369	1,451
Other assets	-	13,742	4,718	9,024

(2) The additions during the 2016 financial year to Infrastructure, property, plant and equipment general ledger control accounts and asset registers represents the cost of additions and or improvements to existing facilities or replacements thereof. All units of property which have been replaced, sold, dismantled or otherwise disposed of, or which are permanently unusable, have been removed from general ledger and applicable asset register. Adequate provision, determined in a manner consistent with that of the preceding financial year, has been made to write-off depreciable assets over their useful economic working lives.

No circumstances have arisen which render adherence to the existing basis of depreciation misleading or inappropriate and that depreciation expense for the financial year ended 30 June 2016 is reliable.

(3) All additions to depreciable assets represent actual additions or improvements of a capital nature, based on capitalisation thresholds consistently applied for the 2016 financial year and unchanged from the 2015 financial year.

- (4) Where the recorded carrying amount of any depreciable assets exceeds its recoverable amount as at 30 June 2016, that asset's recorded carrying amount has been written down to its recoverable amount.
- (5) Contractual commitments for capital expenditure(s) included in the Financial Report payable not later than one year are as described in the notes accompanying the Financial Report.
- (6) There are no deficiencies or encumbrances attaching to the title of the assets of the Council at 30 June 2016 other than those reflected in the financial report and those are not greater than the value of the asset.
- (7) No Operating or Finance Lease commitments exist that have not been disclosed in the Financial Report. All Operating Lease expenses have been fully disclosed in the notes to the 2016 Statement of Comprehensive Income. Finance Leasing commitments have been fully disclosed in the notes to the 2016 Balance Sheet.
- (8) The asset revaluations of infrastructure assets undertaken during the 2016 financial year by Tonkin Consulting were based on the principle of written down replacement value. Accordingly, total replacement value, total economic working life, residual economic working life were reliably established for each asset and the financial records of Council were restated in accordance with all applicable Australian Accounting Standards, and the Financial Report reflects all such accounting entries.
- (9) Valuations of all infrastructure assets have not been formally accepted by the Council but are reflected in the 2016 Financial Report.
- (10) The asset revaluations of all land and buildings owned by Council were undertaken by independent valuers Maloney Field Services, as at 1 July, 2013.
- (11) The resultant decrement to the asset revaluation reserve during the year represents the difference between the prior written down value of the assets being valued and the valuations as at 1 July, 2015. The approximately \$39m write-down in asset value is primarily due to the fair value revaluation of transport assets. Full disclosure regarding the implications and subsequent effect has been made in the General Purpose Financial Statements.
- (12) Depreciation expense reported in the 2016 Statement of Comprehensive Income is reliable, being based on reliable 'whole of life' asset management information for each class of depreciable non-current asset.

LIABILITIES – Current \$3.740m (2015: \$4.662m) and Non-Current \$8.622m (2015: \$7.543m)

- (1) All liabilities which have arisen or which will arise out of the activities of the Council to the end of the 2016 financial year have been included in the 2016 Financial Report.
- (2) All outstanding trade payables at balance date have been taken up as at the 2016 balance date.

- (3) All applicable accrued wages and salaries and accrued employee entitlements at the 2016 balance date have been taken up.
- (4) All accrued interest at the 2016 balance date have been taken up.
- (5) All revenue received in advance as at the 2016 balance date has been taken up.
- (6) Provisions for employee benefits, inclusive of on-costs, all discounted as at the 2016 balance date representing long service leave benefits calculated for all valid employees (as at balance date) have been taken up.
- (7) Accrued employee benefits represent annual leave accrued for all valid employees as at the 2016 balance date.
- (8) Borrowings as at the 2016 balance date represented amounts owed to the Local Government Finance Authority. Loans with the LGFA have varying maturity dates and interest rates with details fully provided in the notes to the 2016 Financial Report.
- (9) There were no contingent liabilities including for:
 - a) guarantees;
 - b) bills and accounts receivable discounted, assigned or sold and which are subject to recourse;
 - c) endorsements;
 - d) pending law suits, unsatisfied judgements or claims;
 - e) repurchase agreements; or
 - f) contractual disputes between the Council and any contractor / service provider that may result in an increased liability as at 30 June 2016; which are not fully disclosed in the notes to the 2016 Financial Report.

EQUITY \$292.187 (2015: \$331.618m)

- (1) There have been no adjustments to the Accumulated Surplus other than those allowable under the Australian Accounting Standards.
- (2) There have been no adjustments to the Asset Revaluation Reserve other those allowable under the Australian Accounting standards and the balance of the reserve has been reconciled to each class of asset.
- (3) All reserve funds required by legislation to be maintained have been at all times maintained in the accounting records of the Council
- (4) All transfers to and from reserve funds (including the Accumulated Surplus) have been prior authorised by Council

- (5) Other than for the Asset Revaluation Reserve, all other reserve accounts are those applied for 2016 Council budget purposes.
- (6) Please advise us of any reserve funds that are 'cash backed' and the reasons for such method of accounting (including where it is a prescribed requirement).

'Cash backed' reserve	Balance 30 June 2016	Reason for existence
Minlaton library equipment	\$11,933.40	Funds required to be held for a
Yorketown library equipment	\$18,174.11	specific purpose i.e. community
Maitland community library	\$8,172.82	libraries, in accordance with
Ardrossan library	\$13,855.43	grant funding agreement
Erichsen heritage trust fund	\$10,500.53	
Minlaton RSL trust fund	\$1,958.92	Funds held on behalf of
Warooka RSL trust fund	\$5,541.60	community organisation
Curramulka RSL trust fund	\$1,882.15	
Open space and recreation	\$140,278.33	Developer contributions
		received for a specific purpose

2016 STATEMENT OF COMPREHESIVE INCOME

- (1) Please find attached a summary of all variations greater than 10% for all income and expense amounts disclosed in the 2016 Statement of Comprehensive Income, compared to 2015.
- (2) No material 2015 amounts have been re-classified in the 2016 Statement of Comprehensive Income.
- (3) All depreciable physical resources received free of charge have been included in the appropriate asset register and depreciated from the date when Council assumed control (of the asset).
- (4) Depreciation expense for 2016 is in accordance with Council's asset registers and has been determined on the same basis as for 2015 though significant revision to useful live estimates in relation to long-life asset components for the transport asset class made in 2016 has resulted in a significant increase to annual depreciation expense.
- (5) Capital grants have been correctly separated from operating grants, in accordance with the requirements of the Model Financial Statements.

KEY FINANCIAL INDICATORS

Operating Surplus Ratio

Council's operating surplus ratio is -8% which is an increase of 2% from the 2015 year resulting mainly due to an increase in depreciation. Through its long term financial plan and annual budgets, Council's emphasis will continue to be on returning to a breakeven or surplus position in line with industry targets, in the medium to long term.

Net Financial Liabilities Ratio

The net financial liabilities ratio is 12%, which is an increase of 1% from the 2015 year. This is well below the industry recommended ceiling of 100%.

Asset Sustainability Ratio

The asset sustainability ratio which measures expenditure on net asset renewals against depreciation expense is 49% for 2015/16 compared to 53% in 2014/15. Through its long term financial plan, up to date Asset Management Plans, annual budgets and capital works programs, Council aims to maintain a minimum ratio of 80 - 90% in line with industry targets, in the medium to long term.

CHIEF EXECUTIVE OFFICER'S REPORT

There are no exceptions to the standard Chief Executive Officer's Report for the 2015/16 Financial Report.

OTHER REQUIRED REPRESENTATIONS

- (1) No events have occurred (or are known to occur) subsequent to the 30 June 2016 that would require any consideration for adjustment to or additional disclosure in the 2016 Financial Report.
- (2) The Council does not have any plans or intentions that may materially affect the carrying value or classification of all assets and liabilities as at 30 June 2016.
- (3) The Council has complied with all aspects of contractual arrangements and agreements that would have a material effect on the 2016 Financial Report in the event of non-compliance.
- (4) There were no material commitments for construction or acquisition of property, plant and equipment or to acquire other non-current assets, other than those disclosed in the 2016 Financial Report.
- (5) With the exception of matters raised in point 13 below there are no violations or possible violations of laws, compulsory standards or regulations whose effects should be considered for disclosure in the 2016 Financial Report or as a basis for recording as an expense or otherwise.

- (6) The Council has full title to all assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- (7) All details concerning related party transactions and related amounts receivable or payable (including sales, purchases, loans and guarantees) have been correctly recorded in the accounting records. All related parties have been identified and disclosed to you during your audit.
- (8) The Council reviews annually, the adequacy of insurance cover on all assets and insurable risks. This review has been consistently performed, and where it is considered appropriate, assets and insurable risks of the Council are at all times adequately covered by appropriate insurance.
- (9) The minutes of all meetings of Council and its Committees were made available to you and are complete and authentic records of all such meetings held during the 2016 financial year and to the date of this letter. All other statutory records were properly kept at all times during the year and have been made available to you for audit purposes.
- (10) All audit correspondence has been formally and promptly responded.
- (11) All audit correspondence has been referred to Council and Council's Audit Committee.
- (12) Salaries and wages records together with records for the Goods and Service Tax were at all times fully maintained in accordance with the requirements of the Australian Taxation Office, as applicable.
- (13) Council has formally in place and has at all times maintained an appropriate standard of accounting, internal control structure and framework, segregation of duties and risk management structure and framework across the entire organisation, including appropriate controls and mechanisms specifically designed to prevent and detect fraud and error.

As disclosed in the Financial Report and advised previously during the 2016 financial year, several instances of alleged fraud by an ex-employee were detected totalling \$34,517.81 for the financial year. The total amount alleged to have been fraudulently obtained by this employee over a four year period has been ascertained at \$212,303, all of which has been recovered through Council's insurance provider.

- (14) The 2016 Financial Report has been adjusted for all agreed audit adjustments for the year ended 30 June 2016.
- (15) Attached is a summary of all changes in accounting practices and accounting policies made for the financial year ended 30 June 2016 compared to the financial year ended 30 June 2015. Included in the attached summary is an explanation for the change, including for the monetary effect in the 2016 Financial Report, when compared to the 2015 Financial Report.
- (16) Council's Audit Committee has addressed all of its prescribed responsibilities and no member of the Committee has undertaken other professional services for the Council.

(17) In our opinion, there are no grounds to believe that the Council will not be able to pay its debts as and when they fall due, that assets will be at all times maintained to the service standards currently determined by Council and accordingly, the Council is long term financially sustainable.

Yours sincerely

Chief Executive Officer

Director Corporate and Community Services

Enclosures: Summary of changes in Accounting Practices 2016 Statement of Comprehensive Income Summary of Variations greater than 10%

Enclosure 1

Summary of changes in Accounting Practices

Depreciation of Non-Current Assets – Change to Useful Life Estimates

The May 2015 AASB interpretation regarding residual values resulted in the depreciation of the residual components of "non-saleable" assets in 2014/15 for the first time. This depreciation was based on roughly estimated useful lives for residual (long-life) components. Revaluation and componentisation of the transport asset class in 2015/16 resulted in a reduction to the estimated useful lives of long-life components following detailed analysis of parameters in relation to these assets. This resulted in an increase in depreciation for this asset class in the order of \$790,000 when compared to 2014-2015.

Useful lives estimates in use from 1 July 2015:

Useful life estimates in use prior to 1 July 2015:

Plant, Furniture & Equipment		2010.	
	E to 10 vooro	Plant, Furniture & Equipmer	nt
Office Equipment Office Furniture	5 to 10 years 5 to 20 years		
Vehicles/Road-making Equip	3 to 8 years	Office Equipment Office Furniture	5 to 10 years 5 to 20 years
Other Plant & Equipment	5 to15 years	Vehicles/Road-making Equip	3 to 8 years
other Hant & Equipment		Other Plant & Equipment	5 to 15 years
Building & Other Structures		Other Flance Equipment	o to ro years
v	E0 to 100	Building & Other Structures	
Buildings – masonry	50 to 100 years	U U	
Buildings – other	20 to 40 years	Buildings – masonry	50 to 100 years
Park Structures – masonry Park Structures – other	50 to 100 years 20 to 40 years	Buildings – other	20 to 40 years
Playground equipment	5 to 15 years	Park Structures – masonry Park Structures – other	50 to 100 years 20 to 40 years
Benches, seats, etc.	10 to 20 years	Playground equipment	5 to 15 years
		Benches, seats, etc	10 to 20 years
Infrastructure			10 10 20 youro
	17 to 20 vicero	Infrastructure	
Sealed Roads – Upper Surface Sealed Roads – Lower Surface	17 to 30 years 102 to 180 years		
Sealed Roads – Lower Surface	80 to 90 years	Sealed Roads – Surface	15 to 250 years
Unsealed Roads – Wearing Surface	15 to 50 years	Sealed Roads – Pavement Unsealed Roads	20 to 900 years 10 to 750 years
Unsealed Roads – Low Base/Earthwo		Paving & Footpaths	10 to 70 years
Paving & Footpaths	30 to 60 years	Drains, Kerb & Gutter	70 to 100 years
Drains, Kerb & Gutter	80 years	Culverts	50 to 75 years
Culverts	50 to 75 years	Flood Control Structures	80 to 100 years
Flood Control Structures	80 to 100 years	Reticulation Pipes – PVC	50 to 60 years
Reticulation Pipes – PVC	50 to 60 years	Reticulation Pipes – other	25 to 65 years
Reticulation Pipes – other	25 to 65 years	Pumps & Telemetry	15 to 25 years
Pumps & Telemetry	15 to 25 years		
		Other Assets	
Other Assets		Reserve Furniture	5 to 15 years
Reserve Furniture	5 to 15 years	Artworks	indefinite
Artworks	indefinite		

Enclosure 2

2016 Statement of Comprehensive Income Summary of Variations greater than 10%

	\$	%	
	Change	Change	Comments
	1	ome	
Investment Income	\$29k	15.8%	 Improved cash flow management ensuring excess funds earn highest available interest rate Increased capital grant income in 2014/15 and unavoidable delays on major capital projects
Reimbursements	\$170k	28%	Net increase due to insurance reimbursement for alleged fraudulent transactions by ex- employee
Other	(\$208k)	(59.3%)	YP Community Transport income and Community Group donations no longer received by Council due to privatisation of YPCT service
Grants, Subsidies and Contributions	(\$1.157m)	(27.4%)	Financial Assistance Grants for 2015/16 paid in advance in late 2014/15 and recognised in that year
	Expe	enses	
Depreciation, Amortisation & Impairment	\$1.002m	11.8%	 'Fair Value' revaluation of transport assets including removal of residual values and depreciation of long life components as required by updated Accounting Standards Depreciation of assets acquired in 2014/15
Finance Costs	\$176k	58.7%	> Loans in 2014/15 with repayments commencing in 2015/16
		her	
Asset Disposal & Fair Value Adjustment	(\$3.42m)	(493.2%)	Increase due to revaluation and write-down of transport assets and write-off of stormwater and CWMS dam earthworks.
Amounts Specifically Received for New or Upgraded Assets	\$764k	63.5%	Increased one off grant funding for Clinton Road (Special Local Roads) and Walk the Yorke Projects.
Physical Resources Received Free of Charge	\$100k	100%	Harry Butler Memorial statue gifted to Council during 2015/16.
Changes in Revaluation Surplus – IPP&E	\$47.5m	383.4%	Result of 'fair value' revaluation of transport asset class following adoption of Council transport asset management plan.
Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	(\$2.04m)	(100%)	No impairment expense was recorded in 2015/16.

YORKE PENINSULA COUNCIL 2015/16 REPORT ON FINANCIAL RESULTS STATEMENT OF COMPREHENSIVE INCOME											
	2015/16 Adopted Budget \$('000)	2015/16 Audited Actual \$('000)	Variance (\$)	Variance (%)	Comment						
INCOME											
Rates	20,084	19,998	(86)	-0.4%							
Statutory Charges	387	391	4	1%							
User Charges	2,969	2,961	(8)	-0.3%							
Grants, subsidies, contributions	2,626	3,070	444	17%	Grant funding originally budgeted as capital income classified as operating income in accordance with Model Financial Statements						
Investment Income	205	213	8	4%							
Reimbursements	353	780	427	121%	 > Additional Risk admin reimbursments: \$49k > Unbudgeted traineeship funding: \$25k 						
Other Income	66	143	77	117%	 > Additional YP Leisure Options income: \$30k > Effluent Augmentation Charges not budgeted: \$14k > Tourism/Vistor Inofrmation Centre additional income: \$12k > Miscellaneous additional income: \$8k 						
T at the same		AT 11-									
Total Income	26,690	27,556	866	3%							
EXPENSES Employee costs	7,924	8,136	212	3%							
Materials, contracts & other expenses	12,399	11,701	(698)		 > Decreased expenditure: > Reduced use of Contractors (various): \$110k > Energy costs: \$112k > Lower fuel prices & material costs & greater focus on capital works: \$271k 						
Depreciation	8,700	9,513	813	9%	Fair Value' revaluation, removal of residual values and componentisation of assets for the transport asset class resulted in this increase						
Finance Costs	427	476	49	11%	Additional borrowings taken in 2014/15 with repayments commencing in 2015/16						
Total Expenses	29,450	29,826	376	1%							
OPERATING SURPLUS/(DEFICIT) BEFORE CAPITAL AMOUNTS	(2,760)	(2,270)	490	-18%							
Amounts specifically for new assets	2,319	1,968	(351)	-15%	Grant funding originally budgeted as capital income classified as operating income in accordance with Model Financial Statements						
Physical resources free of charge	0	100	100	100%	Receipt of Harry Butler memorial statute was not originally budgeted for						
Asset disposal and fair value adjustments	15	(4,111)	(4,126)	-27507%	Revaluation of transport asset class and write-off of stormwater and CWMS dam earthworks not originally budgeted for due to inability to accurately estimate adjustment value prior to being undertaken						
NET SURPLUS/(DEFICIT)	(426)	(4,313)	(4,377)	1027%							
Other Comprehensive Income											
Changes in revaluation surplus - IPP&E	0	(35,118)	(35,118)	100%	Effects of revaluation of transport asset class not originally budgeted for due to inability to accurately estimate adjustment value prior to revaluation being undertaken						
Total Other Comprehensive Income	0	(35,118)	(35,118)	100%							
TOTAL COMPREHENSIVE INCOME	(426)	(39,431)	(39,495)	9271%							

Adi Bu	2015/16 Adopted Budget \$(000) 1,827 1,280	2015/16 Audited Actual \$('000)	2015/16	REPORT	ENINSULA COUNCIL ON FINANCIAL RESULTS OF FINANCIAL POSITION
Ad Bt SSETS Current Assets Cash & Equivalent Assets Trade & Other Receivables Inventories	Adopted Budget \$('000) 1,827 1,280	2015/16 Audited Actual	STATE	EMENT O	
Ad Bt S (ASSETS Current Assets Cash & Equivalent Assets Trade & Other Receivables Inventories	Adopted Budget \$('000) 1,827 1,280	Audited Actual	Variance		F FINANCIAL POSITION
Ad Bt S (ASSETS Current Assets Cash & Equivalent Assets Trade & Other Receivables Inventories	Adopted Budget \$('000) 1,827 1,280	Audited Actual		Variance	1
ASSETS Current Assets Cash & Equivalent Assets Trade & Other Receivables Inventories	1,827			(%)	Comment
Cash & Equivalent Assets Trade & Other Receivables Inventories	1,280				
Trade & Other Receivables Inventories	1,280				
Inventories		6,957	5,130		Higher closing cash balance due to non-completion of projects in 2015/16 worth \$4.34m. The funds associated with these projects have been carried forward to 2016/17 for project completion.
		1,313	33		
Total Current Assets	923	980	57		Adjustments to road program to prioritise Clinton Rd resulted in unanticipated stockpiling of rubble for delayed road projects
	4,030	9,250	5,220	129.5%	
Non-Current Assets					
Financial Assets	866	783	(83)	-10%	Balance of community loans payable to Council lower than anticipated
Infrastructure, Property, Plant & Equipment	327,698	294,516	(33,182)	-10%	Effects of revaluation of transport asset class not originally budgeted for due to inability to accurately estimate adjustment value prior to revaluation being undertaken
Total Non-Current Assets 3	328,564	295,299	(33,265)	-10%	
Total Assets 3	332,594	304,549	(28,045)	-8%	
LIABILITIES Current Liabilities					
Trade & Other Payables	2.094	1.448	(646)	-31%	Less outstanding creditors for goods & services, less expenses accrued and less payments received in advance at year end
Borrowings	533	642	109		\$1.6m of new loans taken out in 2015/16 of which \$520 k related to community loans and the remainder to caravan park projects
Provisions	1,392	1,650	258		Budget estimate was only an indicative figure based on best estimates. Year end figure is actual provision outstanding based on staff numbers.
Total Current Liabilities	4,019	3,740	(279)	-7%	
Non-Current Liabilities					
Borrowings	6,583	7.980	1,397	21%	\$1.6m of new loans taken out in 2015/16 of which \$520k related to community loans and the remainder to caravan park projects.
Provisions	646	642	(4)	-1%	
Total Non-Current Liabilities	7.229	8.622	1,393	19%	
	11,248	12,362	1,114	10%	
NET ASSETS 3	321,346	292,187	(29,159)	-9%	
EQUITY					
	(5,171)	(8,841)	(3,670)	71%	Due to greater than budgeted deficit primarily due to asset revaluation and movement in non-current assets (IPP&E)
	325,196	300,337	(24,859)		Reduced balance due to writedown on transport asset class post revaluation.
Other Reserves	,	691	(630)	100/	Budget estimate was only an indicative figure based on best estimates. Year end figure is actual amount in reserve based on actual income received and operating and capital expenditure undertaken during 2015/16.
TOTAL EQUITY 3	1,321		(29,159)	-9%	

					T ON FINANCIAL RESULTS
			UNIFOR	M PRES	SENTATION OF FINANCES
	2015/16	2015/16	[]	I	Τ
	Adopted Budget \$('000)	Audited Actual \$('000)	Variance (\$)	Variance (%)	Comment
OPERATING ACTIVITIES					
Operating Revenues	26,690		866		Refer to reasons in Statement of Comprehensive Income
less Operating Expenses	(29,450)		(376)		Refer to reasons in Statement of Comprehensive Income
Operating Surplus/(Deficit) before Capital Amounts (a)	(2,760)	(2,270)	490	-18%	
CAPITAL ACTIVITIES					
Less: Net Outlays on Existing Assets			(0.010)	0.4%	
Capital Expenditure on Renewal/Replacement of Existing Assets	7,707				Several major projects not completed in 2015/16 and carried forward to 2016/17 for completion
less Depreciation, Amortisation & Impairment	(8,700)		(813)		Refer to reasons in Statement of Comprehensive Income Realised better than expected trade-in prices on plant and machinery
less Proceeds from Sale of Replaced Assets Net Outlays on Existing Assets (b)	(377)	(480) (4.898)	(103) (3,528)	27% 258%	Realised better than expected trade-in prices on plant and machinery
Net Outlays on Existing Assets (b)	(1,370)	(4,890)	(3,526)	20870	4
Less: Net Outlays on New and Upgraded Assets					
Capital Expenditure on New/Upgraded Assets	3,479	,	1,174		 Increased expenditure due to completion of outstanding 2014/15 projects in 2015/16 Approval of additonal projects by Council during in 2015/16
less Amounts Specifically for New/Upgraded Assets	(2,319)	(1,968)	351		Refer to reasons in Statement of Comprehensive Income
less Proceeds from Sale of Surplus Assets	0	0	0	0 /0	
Net Outlays on New and Upgraded Assets (c)	1,160	2,685	1,525	131%	
Net Lending / (Borrowing) for Financial Year (a) - (b) - (c)	(2.550)	(57)	2.493	-98%	
	(2,000)	(07)	2,430	-30 /0	1
			Y	ORKE PR	ENINSULA COUNCIL
					T ON FINANCIAL RESULTS
			FINA	ANCIAL I	INDICATORS (RATIOS)
Financial Indicator	2015/16 Original Budget Target	2015/16 Actual Result	Variance (\$)	Variance (%)	Comment
Operating Surplus / (Deficit)	(2,760)	(2,270)	490	-18%	Refer to reasons in Statement of Comprehensive Income
Operating Surplus Ratio	-14%	-8%		6%	Result of improvement in Operating Deficit
operating carping read			<u>↓</u>		

 Operating Surplus Ratio
 -14%
 -8%
 6%
 Result of improvement in Operating Deficit

 Net Financial Liabilities Ratio
 29%
 12%
 -17%
 Result of higher closing cash balance due to non-completion of projects in 2015/16 worth \$4.34m. The funds associated with these projects have been carried forward to 2016/17 for project completion.

 Asset Sustainability Ratio
 84%
 49%
 -35%
 > Several major projects not completed in 2015/16 and carried forward to 2016/17 for completion

CHIEF EXECUTIVE OFFICER

DA/ITEM 6.1

2. ANNUAL REPORT 2015/16

PURPOSE

For Council to consider, approve and adopt the Annual Report for 2015/2016 for distribution in accordance with legislation prior to 30th November 2016.

RECOMMENDATION

That Council considers, approves and adopts the Annual Report for 2015/2016 which includes the adopted financial statements of Council, the Central Local Government Region Annual Report and their financial statements.

LINK TO STRATEGIC PLAN Goal: 5 Responsible Governance Strategy: 5.2 Effective leadership and informed decision making

BACKGROUND

Under Section 131 of the Local Government Act (1999), Council is required to prepare and adopt the Annual Report prior to 30th November each year (provided under separate cover).

DISCUSSION

The Annual Report is the permanent record of the operations of the Council for the preceding year. The Adopted Financial Statements form part of the Annual Report and are required to be included.

The Annual Report and Adopted Financial Statements of the Central Local Government Region, a committee established under Section 43 of the Local Government Act are also required to form part of our Council Annual Report.

COMMUNITY ENGAGEMENT PLAN

Level 1 Inform

CONSULTATION PROCESS

In preparing this report, the following Yorke Peninsula Council officers were consulted:

- Corporate Management Team
- Manager Business & Public Relations

In preparing this report, the following External Parties were consulted:

• Nil

POLICY IMPLICATIONS

Nil

BUDGET AND RESOURCE IMPLICATIONS

Nil

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Important issues of legislative compliance, transparency and accountability attach to the Annual Report

Sec 131 Local Government Act 1999

ATTACHMENTS

Attachment 1: 2015/16 Annual Report (under separate cover)

DIRECTOR CORPORATE AND COMMUNITY SERVICES

DA ITEM 6.2

1. FINANCIAL REPORT AS AT 31st OCTOBER 2016

PURPOSE

For Council to consider the financial report and capital projects update report as at 31st October 2016.

RECOMMENDATION

That Council receive the financial report and capital projects update report as at 31st October 2016.

LINK TO STRATEGIC PLAN								
Goal:	5 Responsible Governance							
Strategy:	5.1 Openness and transparency of reporting Council's performance 5.2 Effective leadership and informed decision making							

BACKGROUND

A Financial report and a Capital Projects Update report (projects over \$25,000) is presented monthly for Council's consideration in accordance with Policy PO142 Budget Reporting and Amendment. These reports encompass results to the end of each calendar month preceding each scheduled Council meeting.

DISCUSSION

The attached financial reports are submitted with the following qualifications, comments and notes:

- Actuals included in the reports are as incurred at close of business on the last day of the month being reported and may be subject to end of month adjustments. Any such adjustments will be incorporated in the following monthly report.
- The reports do not include year-end income and expense accruals.
- Both reports include year to date Commitments i.e. orders raised but not yet paid for.
- Attachment 1 Uniform Presentation of Finances (UPF)
 - Note 1 rates, Service Charges (Waste, CWMS and Water), NRM Levy and Rate Rebates, totalling approximately \$21.2 million, have been raised for the entire 2016/17 financial year but are due and payable either in full in September 2016 or by quarterly instalments in September 2016, December 2016, March 2017 and June 2017.
 - \circ Note 1 dog Registrations totalling approximately \$68K have been collected
 - Note 1 income from building and planning activity of approximately \$57K and septic tank registration fees of approximately \$15.5K is included
 - Note 1 also included here are approximately \$264K of reimbursements and miscellaneous income

- Note 1 \$680K collected for user charges (boat ramp, caravan parks, refuse disposal etc) are included in the total income
- Note 2 the following major expenditure has been paid in advance for the 2016/17 financial year as per the required payment terms and is included in the figures
 - Insurance \$581K
 - Memberships/Subscriptions/Contributions \$204K
 - Licence Fees \$140K
 - Plant & Equipment Registration \$101K
- Note 2 commitments of approximately \$2.6 million include orders worth approximately \$2.1 million remaining for waste management and refuse collection and disposal services in 2016/17.
- Note 2 finance costs (bank fees & charges and interest on loans) of approximately \$63K are included
- Note 2 depreciation for the first four (4) months of the financial year based on up to date asset information including revaluations, capitalisation of assets and removal of residual values in 2015/16 and finalisation of General Purpose Financial Statements, has been included in the YTD expenditure. The budget will be adjusted in the December quarterly review to reflect the full year forecast.
- Notes 3 & 4 commitments of approximately \$2.3 million for various capital projects, details of which can be found in Attachment 2 of this report.

Attachment 2 – Capital Projects Update Report

- All Year to Date expenditure in this report includes invoices paid to date and orders outstanding. The total of this amount is then compared against the current budget to provide the budget remaining.
- It should be noted that the month end balances in the capital report are different to those in Attachment 1 – UPF. This is due to the UPF reflecting the actuals as at the last day of the month, whereas the capital report includes some month end adjustments, correction to existing purchase orders and raising of new ones, backdated journals and correction of incorrectly allocated amounts. Making these adjustments means the report shows expenditure incurred as well as expenditure forecast for the remainder of the year along with budget remaining against each project.

COMMUNITY ENGAGEMENT PLAN

Not applicable

CONSULTATION PROCESS

In preparing this report, the following Yorke Peninsula Council officers were consulted:

- Corporate Management Team
- Manager Financial Services
- Budget and Project Managers
- Accountant Financial Management
- Accountant Financial Operations

In preparing this report, the following External Parties were consulted:

• Nil

POLICY IMPLICATIONS

PO 142 Budget Reporting and Amendment Policy

BUDGET AND RESOURCE IMPLICATIONS

This is the fourth update since the endorsement of Council's 2016/17 Adopted Budget in July 2016. After four (4) months of the year financial performance at this early stage remains on track against the adopted budget. Elected Members should note that the first quarterly review of Council's 2016/17 budget has been completed and is being considered by Council at today's meeting later in the agenda. The budgeted figures presented in the attached reports do not reflect proposed budget adjustments.

Expenditure on capital projects remains low due to most projects being in the early stages of the project management cycle i.e. planning and procurement. In particular grant funded projects will need to make significant progress, with some requiring completion prior to the Christmas break to ensure grant funds can be claimed by Council and there is no negative impact on Council's budget.

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Monthly financial reporting provides a transparent and comprehensive reporting regime that allows Council to track performance against financial targets established in its annual budget.

Council risks being seen as not being transparent if financial performance is not reported periodically and Elected Members could be asked to make decisions without knowing the impact on Council's financial position.

There is a significant risk that non-achievement on agreed milestones for grant funded capital projects could result in a delay in Council receiving grant funds or not receiving funds at all. This would have a significant negative impact on Council's budget and cash flow.

Local Government Act 1999

Local Government (Financial Management) Regulations 2011

ATTACHMENTS

Attachment 1: Uniform Presentation of Finances as at 31st October 2016 **Attachment 2:** Capital Projects Update as at 31st October 2016

YORKE PENINSULA COUNCIL 2016/17 BUDGET AS AT 30th SEPTEMBER 2016 UNIFORM PRESENTATION OF FINANCES



	2016/17 YTD Actuals \$'000	2016/17 Commitments \$'000	2016/17 YTD Expenditure (incl Commitments) \$'000	Notes	2016/17 Full Year Adopted Budget \$'000	2016/17 Full Year Budget Revisions \$'000	2016/17 Full Year Revised Budget \$'000
Income	(22,957)		(22,957)	1	(28,087)	(65)	(28,152)
Less Expenses	8,350	2,556	10,906	2	30,778	282	31,060
Operating Deficit before Capital Amounts	(14,607)	2,556	(12,052)		2,691	217	2,908
Less Net Outlays on Existing Assets Capital Expenditure on renewal and replacement of Existing Assets Less Depreciation, Amortisation and Impairment Less Proceeds on Sale of Assets	1,241 3,123 (76)	,	3,134 3,123 (76)		6,027 9,075 (363)	,	9,294 9,075 (363)
	(1,957)	1,893	(65)		(3,411)	3,267	(144)
Less Net Outlays on New and Upgraded Assets Capital Expenditure on New and Upgraded Assets Less Amounts received specifically for New and Upgraded Assets	350 350	421 421	771	4	4,592 (3,914) 678		5,383 (3,914) 1,469
	350	421	//1		078	/91	1,409
NET(LENDING) / BORROWING FOR FINANCIAL YEAR	(16,215)	4,870	(11,345)		(42)	4,275	4,233

								Yorke	Peninsula Co	uncil			
							Mo		apital Project				
							INIO		31 October 2				
								as al	ST OCIODELZ	010			
PROJECT DETAILS BY ASSET CLASS	Responsible	Expected		Proj	ject Managem	ent Stages	Complete		YTD Expenditure	Total Revised	Budget Remaining	Budget	
	Directorate	Finish Date							(incl Commitments) (\$)	Budget (\$)	(\$)	Remaining (%)	
					LE	GEND							
** Only projects \$25,000 and greater are individually listed belo	w, however the totals		1		Activity current	ly completed of	or on schedule						
shown are for the entire asset class.			2	0			hs behind schedule						
			3		Activity current Activity current	,	months behind sch	edule					
			NA		Activity not ap	plicable to the	project						
					• • • • • •				¢2 000 540	¢4.4.740.000	¢40.045.004	740/	TOTAL
			Planning	Design	Approvals	Services	Procurement	Delivery	\$3,800,549	\$14,716,229	\$10,915,681	74%	TUTAL
Buildings & Other Structures													
40081 - Minlaton Depot Office/ Lunchroom Extension 45040 - Ardrossan Jetty Shelters	AIS AIS	Dec-16 Jun-17				NA NA			\$95,407 \$921	\$100,000 \$40,000	\$4,593 \$39,079		Contractors engaged, work commenced Dependent on grant approval. Application
45040 - Ardrossan Jetty Shellers 45816 - Price Playground Unisex Disabled Toilets	AIS	Dec-16			Ĭ				\$921	\$40,000	\$12,780		Development application for wastewater
57519 - Minlaton Town Hall - Storage Shed	CCS	Mar-17					•		\$0	\$25,000	\$25,000	100%	
57520 - Minlaton Town Hall Capital 60107 - Port Vincent Caravan Park - New Cabin	DS CCS	Jun-17 Jun-16			NA	NA			\$0 \$1,607	\$48,000 \$196,390	\$48,000 \$194,783		Quotes currently being sourced. Budget carried forward from 2015/16. To
													Budget carried forward from 2015/16. W
60302 - Marion Bay Caravan Park - New Cabins	CCS	Jun-16							\$125	\$346,880	\$346,755		November Council meeting.
60314 - Point Turton Caravan Park- New Cabins Total Buildings & Other Structures	CCS	Jun-16							\$0 \$139,782	\$391,435 \$1,240,163	\$391,435 \$1,100,381	89%	Budget carried forward from 2015/16. O
										., .,	. , ,		
CWMS Infrastructure 44250 - Ardrossan CWMS	AIS	Jun-17			NA	NA			\$0	\$55,000	\$55,000	100%	
44250 - Aldrossan CWMS 44254 - Maitland CWMS	AIS	Jun-17				NA			\$25,760	\$65,000	\$39,240	60%	
44258 - Black Point CWMS	AIS	Feb-17			NA	NA	Ĭ		\$0	\$55,000	\$55,000		Quotes currently being sourced.
44260 - Port Vincent CWMS	AIS	Apr-17			NA	NA			\$9,943	\$65,000	\$55,057	85%	
44263 - Sultana Point CWMS 44264 - Point Turton CWMS	AIS	Feb-17			NA	NA			\$0 \$0	\$29,000 \$262,450	\$29,000	100%	l
Total CWMS Infrastructure	AIS	Jun-17				NA			\$57,429	\$202,450	\$262,450 \$513,521	100%	1
Inventory													
Inventory													
52490 - Rubble	AIS	Jun-17		NA	NA	NA			\$0	\$200,000	\$200,000	100%	1
	AIS	Jun-17		NA	NA	NA			\$0 \$0	\$200,000 \$200,000	\$200,000 \$200,000	100% 100%	
52490 - Rubble Total Inventory Minor Plant	AIS	Jun-17		NA	NA	NA							
Total Inventory Minor Plant 40050 - Equipment - Minor Plant	AIS	Jun-17 Jun-17	•	NA NA	NA NA	NA NA			\$0 \$972	\$200,000 \$30,000	\$200,000 \$29,028	100% 97%	
Total Inventory Minor Plant			•				•		\$0	\$200,000	\$200,000	100% 97%	
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant Other Assets	AIS	Jun-17	•	NA		NA	•		\$0 \$972 \$972	\$200,000 \$30,000 \$30,000	\$200,000 \$29,028 \$29,028	100% 97% 97%	
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant Other Assets 40014 - Grant Funded Community Projects	AIS	Jun-17 Jun-17	•	NA	NA NA	NA NA	•		\$0 \$972 \$972 \$972	\$200,000 \$30,000 \$30,000 \$25,000	\$200,000 \$29,028 \$29,028 \$29,028	100%	
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant Other Assets 40014 - Grant Funded Community Projects 40025 - Business Improvement Capital - General	AIS ES ES	Jun-17 Jun-17 Jun-17	•	NA	NA NA NA	NA NA NA	•		\$0 \$972 \$972 \$972 \$972 \$0 \$0 \$0	\$200,000 \$30,000 \$30,000 \$25,000 \$25,000	\$200,000 \$29,028 \$29,028 \$29,028 \$25,000 \$25,000	100% 97% 97% 100%	
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant Other Assets 40014 - Grant Funded Community Projects 40025 - Business Improvement Capital - General 40027 - Finance Capital Projects 40030 - Equipment - Computer	AIS ES ES CCS CCS	Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17	•	NA NA NA	NA NA NA NA	NA NA NA NA	•		\$0 \$972 \$972 \$972 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$200,000 \$30,000 \$30,000 \$25,000 \$25,000 \$30,000 \$138,700	\$200,000 \$29,028 \$29,028 \$25,000 \$25,000 \$30,000 \$77,770	100% 97% 97% 100% 100% 56%	
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant Other Assets 40014 - Grant Funded Community Projects 40025 - Business Improvement Capital - General 40027 - Finance Capital Projects 40030 - Equipment - Computer 44622 - Edithburgh Boat Ramp extension	AIS ES ES CCS CCS AIS	Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Dec-16		NA NA NA	NA NA NA NA	NA NA NA NA NA			\$0 \$972 \$972 \$972 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$00 \$30 \$84,737	\$200,000 \$30,000 \$30,000 \$25,000 \$30,000 \$138,700 \$85,000	\$200,000 \$29,028 \$29,028 \$25,000 \$25,000 \$30,000 \$77,770 \$263	100% 97% 97% 100% 100% 56% 0%	
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant Other Assets 40014 - Grant Funded Community Projects 40025 - Business Improvement Capital - General 40027 - Finance Capital Projects 40030 - Equipment - Computer 44622 - Edithburgh Boat Ramp extension 44623 - Ardrossan Boat Ramp Carpark Re-Seal	AIS ES ES CCS CCS CCS AIS AIS	Jun-17 Jun-17 Jun-17 Jun-17 Dec-16 Jun-17	•	NA NA NA	NA NA NA NA	NA NA NA NA	•		\$0 \$972 \$972 \$972 \$0 \$0 \$0 \$0 \$0 \$60,930 \$60,930 \$84,737 \$0	\$200,000 \$30,000 \$30,000 \$25,000 \$30,000 \$138,700 \$85,000 \$25,000	\$200,000 \$29,028 \$29,028 \$25,000 \$25,000 \$30,000 \$77,770 \$253 \$25,000	100% 97% 97% 100% 100% 56% 0% 100%	
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant 5 Other Assets 40014 - Grant Funded Community Projects 40025 - Business Improvement Capital - General 40027 - Finance Capital Projects 40030 - Equipment - Computer 44622 - Edithburgh Boat Ramp Extension 44622 - Ardrossan Boat Ramp Carpark Re-Seal 44625 - Port Victoria Boat Ramp Extensions 44625 - Edithburgh Swimming/ Tidal Pool Upgrade 5	AIS ES CCS CCS CCS AIS AIS AIS AIS	Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Dec-16 Jun-17 Jun-17 Jun-17		NA NA O O O	NA NA NA NA NA O	NA NA NA NA NA NA NA			\$0 \$972 \$972 \$972 \$0 \$0 \$0 \$60,930 \$84,737 \$0 \$74 \$0 \$74 \$0	\$200,000 \$30,000 \$30,000 \$25,000 \$30,000 \$138,700 \$85,000 \$25,000 \$25,000 \$25,000 \$24,000 \$84,000	\$200,000 \$29,028 \$29,028 \$25,000 \$25,000 \$77,770 \$263 \$25,000 \$26326 \$26,926 \$84,000	100% 97% 97% 100% 100% 56% 0% 100% 100%	Contractor engaged, work yet to comme
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant 5 Other Assets 40014 - Grant Funded Community Projects 40025 - Business Improvement Capital - General 40027 - Finance Capital Projects 40030 - Equipment - Computer 44622 - Edithburgh Boat Ramp Extension 44623 - Ardrossan Boat Ramp Carpark Re-Seal 44624 - Port Victoria Boat Ramp Extensions 44625 - Edithburgh Swimming/ Tidal Pool Upgrade 44656 - Marion Bay Boating Facility	AIS ES ES CCS CCS AIS AIS AIS	Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Dec-16 Jun-17 Jun-17		NA NA O O O O	NA NA NA NA NA NA NA	NA NA NA NA NA NA NA NA NA			\$0 \$972 \$972 \$972 \$0 \$0 \$0 \$0 \$60,930 \$84,737 \$0 \$44,737 \$0 \$44,737 \$0 \$48,895	\$200,000 \$30,000 \$30,000 \$25,000 \$30,000 \$138,700 \$85,000 \$25,000 \$25,000 \$25,000 \$27,000 \$84,000 \$100,000	\$200,000 \$29,028 \$29,028 \$25,000 \$25,000 \$30,000 \$77,770 \$263 \$25,000 \$25,000 \$25,000 \$25,000 \$25,000 \$25,51,105	100% 97% 97% 100% 100% 56% 0% 100% 100% 100% 51%	Contractor engaged, work yet to comme Project and subsequent budget carried fr
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant 5 Other Assets 40014 - Grant Funded Community Projects 40025 - Business Improvement Capital - General 40027 - Finance Capital Projects 40030 - Equipment - Computer 44622 - Edithburgh Boat Ramp Extension 44622 - Ardrossan Boat Ramp Carpark Re-Seal 44625 - Edithburgh Swimming/ Tidal Pool Upgrade	AIS ES CCS CCS CCS AIS AIS AIS AIS	Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Dec-16 Jun-17 Jun-17 Jun-17		NA NA O O O	NA NA NA NA NA O	NA NA NA NA NA NA NA			\$0 \$972 \$972 \$972 \$0 \$0 \$0 \$60,930 \$84,737 \$0 \$74 \$0 \$74 \$0	\$200,000 \$30,000 \$30,000 \$25,000 \$30,000 \$138,700 \$85,000 \$25,000 \$25,000 \$25,000 \$24,000 \$84,000	\$200,000 \$29,028 \$29,028 \$25,000 \$25,000 \$77,770 \$263 \$25,000 \$26326 \$26,926 \$84,000	100% 97% 97% 100% 100% 56% 100% 100% 100% 51%	Contractor engaged, work yet to comme Project and subsequent budget carried f Pending grant funding applications which application.
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant 5 Other Assets 40014 - Grant Funded Community Projects 40025 - Business Improvement Capital - General 40027 - Finance Capital Projects 40030 - Equipment - Computer 44622 - Edithburgh Boat Ramp extension 44623 - Ardrossan Boat Ramp Carpark Re-Seal 44624 - Port Victoria Boat Ramp Extensions 44625 - Edithburgh Swimming/ Tidal Pool Upgrade 44656 - Marion Bay Boating Facility	AIS ES ES CCS CCS CCS AIS AIS AIS ES AIS	Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Dec-16 Jun-17 Jun-17 Jun-17 Jun-16		NA NA O O O O	NA NA NA NA NA NA NA	NA NA NA NA NA NA NA NA NA			\$0 \$972 \$972 \$972 \$0 \$0 \$0 \$0 \$60,930 \$84,737 \$0 \$44,737 \$0 \$44,737 \$0 \$48,895	\$200,000 \$30,000 \$30,000 \$25,000 \$30,000 \$138,700 \$85,000 \$25,000 \$25,000 \$25,000 \$27,000 \$84,000 \$100,000	\$200,000 \$29,028 \$29,028 \$25,000 \$25,000 \$30,000 \$77,770 \$263 \$25,000 \$25,000 \$25,000 \$25,000 \$25,000 \$25,000 \$25,51,105	100% 97% 97% 100% 100% 100% 100% 100% 100% 100% 91%	Contractor engaged, work yet to comme Project and subsequent budget carried f Pending grant funding applications which application. Project and subsequent budget carried f
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant Other Assets 40014 - Grant Funded Community Projects 40025 - Business Improvement Capital - General 40027 - Finance Capital Projects 40030 - Equipment - Computer 44622 - Edithburgh Boat Ramp extension 44623 - Ardrossan Boat Ramp Carpark Re-Seal 44624 - Port Victoria Boat Ramp Extensions 44625 - Edithburgh Swimming/ Tidal Pool Upgrade 44656 - Marion Bay Boating Facility 45041 - Point Turton Nature Play Playground	AIS ES CCS CCS CCS AIS AIS AIS AIS ES	Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-16 Jun-17		NA NA O O O O O O O O O	NA NA NA NA O O O NA	NA NA NA NA NA NA NA			\$0 \$972 \$972 \$972 \$0 \$0 \$0 \$0 \$0 \$60,930 \$84,737 \$0 \$74 \$0 \$74 \$0 \$2,562 \$3,652	\$200,000 \$30,000 \$30,000 \$25,000 \$30,000 \$138,700 \$85,000 \$25,000 \$27,000 \$84,000 \$100,000 \$40,000	\$200,000 \$29,028 \$29,028 \$25,000 \$30,000 \$30,000 \$77,770 \$263 \$25,000 \$26,926 \$84,000 \$51,105 \$36,348	100% 97% 97% 100% 100% 100% 100% 100% 100% 100% 91%	Contractor engaged, work yet to comme Project and subsequent budget carried f Pending grant funding applications which application. Project and subsequent budget carried f
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant 5 Other Assets 40014 - Grant Funded Community Projects 40025 - Business Improvement Capital - General 40027 - Finance Capital Projects 40030 - Equipment - Computer 44622 - Edithburgh Boat Ramp Extension 44622 - Edithburgh Boat Ramp Carpark Re-Seal 44624 - Port Victoria Boat Ramp Extensions 44625 - Edithburgh Swimming/ Tidal Pool Upgrade 44656 - Marion Bay Boating Facility 45041 - Point Turton Nature Play Playground 45790 - Minlaton Township Concept Plan 45791 - Port Rickaby Concept Plan 60050 - Council Caravan Parks Capital - Other	AIS ES ES CCS CCS AIS AIS AIS AIS ES AIS ES AIS DS DS CCS	Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-16 Jun-17 Jun-16 Mar-17 Jun-17		NA NA O O O O O O O O O O O O O O O O O	NA NA NA NA NA NA NA NA NA NA	NA NA NA NA NA NA NA NA NA NA NA			\$0 \$972 \$972 \$972 \$0 \$0 \$0 \$0 \$0 \$60,930 \$84,737 \$0 \$84,737 \$0 \$84,737 \$0 \$48,895 \$3,652 \$3,652 \$3,652 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$200,000 \$30,000 \$25,000 \$25,000 \$30,000 \$138,700 \$85,000 \$25,000 \$27,000 \$84,000 \$100,000 \$40,000 \$30,000 \$30,000 \$45,000	\$200,000 \$29,028 \$29,028 \$25,000 \$25,000 \$30,000 \$77,770 \$263 \$25,000 \$26,926 \$84,000 \$51,105 \$36,348 \$30,000 \$50,000 \$29,337	100% 97% 97% 100% 100% 56% 0% 100% 100% 51% 91% 100% 51%	Contractor engaged, work yet to comme Project and subsequent budget carried f Pending grant funding applications which application. Project and subsequent budget carried f Council can apply for grant. Council's init
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant Other Assets 40014 - Grant Funded Community Projects 40025 - Business Improvement Capital - General 40027 - Finance Capital Projects 40030 - Equipment - Computer 44622 - Edithburgh Boat Ramp extension 44623 - Ardrossan Boat Ramp Extensions 44624 - Port Victoria Boat Ramp Extensions 44625 - Edithburgh Swimming/ Tidal Pool Upgrade 44656 - Marion Bay Boating Facility 45041 - Point Turton Nature Play Playground 45790 - Minlaton Township Concept Plan 60050 - Council Caravan Parks Capital - Other 60050 - Council Caravan Parks Capital - Other 60100 - Port Vincent Caravan Park Capital - General	AIS ES ES CCS CCS CCS AIS AIS AIS AIS ES AIS DS DS DS DS CCS CCS CCS	Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-16 Jun-16 Jun-16 Mar-17 Jun-17 Dec-16		NA NA NA O O O O O O O O O O O O O O O O	NA NA NA NA NA NA NA NA NA NA NA	NA NA NA NA NA NA NA NA NA NA NA			\$0 \$972 \$972 \$972 \$0 \$0 \$0 \$0 \$60,930 \$84,737 \$0 \$74 \$0 \$74 \$0 \$48,895 \$33,652 \$33,652 \$33,652 \$0 \$0 \$15,663 \$86,253	\$200,000 \$30,000 \$30,000 \$25,000 \$138,700 \$138,700 \$85,000 \$25,000 \$27,000 \$40,000 \$100,000 \$40,000 \$30,000 \$30,000 \$45,000 \$87,900	\$200,000 \$29,028 \$29,028 \$29,028 \$25,000 \$25,000 \$77,770 \$263 \$255,000 \$26,926 \$84,000 \$51,105 \$36,348 \$30,000 \$50,000 \$50,000 \$59,337 \$1,647	100% 97% 97% 100% 100% 100% 100% 100% 100% 100% 10	Contractor engaged, work yet to comme Project and subsequent budget carried f Pending grant funding applications which application. Project and subsequent budget carried f Council can apply for grant. Council's init
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant Other Assets 40014 - Grant Funded Community Projects 40025 - Business Improvement Capital - General 40027 - Finance Capital Projects 40030 - Equipment - Computer 44622 - Edithburgh Boat Ramp extension 44623 - Ardrossan Boat Ramp Extensions 44625 - Edithburgh Swimming/ Tidal Pool Upgrade 44666 - Marion Bay Boating Facility 45041 - Point Turton Nature Play Playground 45790 - Minlaton Township Concept Plan 60050 - Council Caravan Parks Capital - Other 600100 - Port Vincent Caravan Parks Capital - Other 601000 - Point Turton Caravan Park Capital - General 60200 - Point Turton Caravan Park Capital - General 60200 - Point Turton Caravan Park Capital - General 60200 - Point Turton Caravan Park Capital - General 60200 - Point Turton Caravan Park Capital - General 60200 - Point Turton Caravan Park Capital - General 60200 - Point Turton Caravan Park Capital - General 60200 - Point Turton Caravan Park Capital - General	AIS ES ES CCS CCS CCS CCS AIS AIS AIS ES AIS ES DS CCS CCS CCS CCS	Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-16 Jun-17 Jun-16 Mar-17 Jun-17		NA NA O O O O O O O O O O O O O O O O O	NA NA NA NA NA NA NA NA NA NA	NA NA NA NA NA NA NA NA NA NA NA			\$0 \$972 \$972 \$972 \$0 \$0 \$0 \$0 \$0 \$60,930 \$84,737 \$0 \$84,737 \$0 \$84,737 \$0 \$48,895 \$3,652 \$3,652 \$3,652 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$1	\$200,000 \$30,000 \$25,000 \$25,000 \$30,000 \$138,700 \$85,000 \$25,000 \$27,000 \$84,000 \$100,000 \$40,000 \$30,000 \$30,000 \$45,000	\$200,000 \$29,028 \$29,028 \$25,000 \$25,000 \$30,000 \$77,770 \$263 \$25,000 \$26,926 \$84,000 \$51,105 \$36,348 \$30,000 \$50,000 \$29,337	100% 97% 97% 100% 100% 100% 100% 100% 100% 100% 10	Contractor engaged, work yet to comme Project and subsequent budget carried f Pending grant funding applications which application. Project and subsequent budget carried f Council can apply for grant. Council's ini Development application for BBQ shelte
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant Total Minor Plant Other Assets 40014 - Grant Funded Community Projects 40025 - Business Improvement Capital - General 40027 - Finance Capital Projects 40030 - Equipment - Computer 44622 - Edithburgh Boat Ramp Extension 44622 - Edithburgh Boat Ramp Carpark Re-Seal 44624 - Port Victoria Boat Ramp Extensions 44625 - Edithburgh Swimming/ Tidal Pool Upgrade 44656 - Marion Bay Boating Facility 45041 - Point Turton Nature Play Playground 45790 - Minlaton Township Concept Plan 60050 - Council Caravan Park Capital - Other 60100 - Port Vincent Caravan Park Capital - Other 60100 - Port Vincent Caravan Park Capital - General 60200 - Point Turton Caravan Park Capital - General 60300 - Marion Bay Caravan Park Capital - General 60300 - Marion Bay Caravan Park Capital - General 60410 - Bush Camping - Capital General	AIS ES ES CCS CCS CCS AIS AIS AIS AIS ES AIS DS DS DS DS CCS CCS CCS	Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-16 Jun-17 Jun-16 Mar-17 Jun-17 Dec-16 Dec-16		NA NA NA O O O O O O O O O O O O O O O O	NA NA NA NA NA NA NA NA NA NA NA	NA NA NA NA NA NA NA NA NA NA NA			\$0 \$972 \$972 \$972 \$0 \$0 \$0 \$0 \$0 \$60,930 \$84,737 \$0 \$84,737 \$0 \$84,737 \$0 \$48,895 \$3,652 \$3,652 \$3,652 \$0 \$0 \$15,663 \$86,253 \$0 \$15,663 \$9,123 \$9,123 \$9,12,740	\$200,000 \$30,000 \$30,000 \$25,000 \$30,000 \$138,700 \$85,000 \$25,000 \$27,000 \$40,000 \$40,000 \$40,000 \$45,000 \$45,000 \$45,000 \$45,000 \$40,000 \$36,200 \$104,409	\$200,000 \$29,028 \$29,028 \$25,000 \$30,000 \$77,770 \$263 \$25,000 \$26,926 \$84,000 \$51,105 \$36,348 \$30,000 \$550,000 \$29,337 \$1,647 \$40,000 \$27,077 \$91,669	100% 97% 97% 100% 100% 56% 0% 100% 100% 51% 100% 51% 100% 65% 2% 100% 65% 2%	Contractor engaged, work yet to comme Project and subsequent budget carried f Pending grant funding applications which application. Project and subsequent budget carried f Council can apply for grant. Council's ini Development application for BBQ shelte Project and subsequent budget carried f
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant Total Minor Plant Other Assets 40014 - Grant Funded Community Projects 40025 - Business Improvement Capital - General 40027 - Finance Capital Projects 40030 - Equipment - Computer 44622 - Edithburgh Boat Ramp Extension 44622 - Edithburgh Boat Ramp Carpark Re-Seal 44624 - Port Victoria Boat Ramp Extensions 44625 - Edithburgh Swimming/ Tidal Pool Upgrade 44656 - Marion Bay Boating Facility 45041 - Point Turton Nature Play Playground 45790 - Minlaton Township Concept Plan 60050 - Council Caravan Park Capital - Other 60100 - Port Vincent Caravan Park Capital - Other 60100 - Point Turton Caravan Park Capital - General 60200 - Marion Bay Caravan Park Capital - General 60300 - Marion Bay Caravan Park Capital - General 60300 - Marion Bay Caravan Park Capital - General 60410 - Bush Camping - Capital General 60410 - Bush Camping - Capital General	AIS ES ES CCS CCS CCS AIS AIS AIS AIS ES AIS ES DS CCS CCS CCS CCS CCS CCS	Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-16 Jun-16 Mar-17 Jun-17 Dec-16 Dec-16 Jun-17		NA NA NA O O O O O O O O O O O O O O O O	NA NA NA NA NA NA NA NA NA NA NA	NA NA NA NA NA NA NA NA NA NA NA NA			\$0 \$972 \$972 \$972 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$84,737 \$0 \$84,737 \$0 \$74 \$0 \$248,895 \$3,652 \$3,652 \$0 \$15,663 \$80 \$15,663 \$80,253 \$0 \$0 \$15,263 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$200,000 \$30,000 \$30,000 \$25,000 \$30,000 \$138,700 \$85,000 \$27,000 \$27,000 \$27,000 \$27,000 \$40,000 \$40,000 \$30,000 \$45,000 \$45,000 \$45,000 \$40,000 \$36,200	\$200,000 \$29,028 \$29,028 \$29,028 \$25,000 \$30,000 \$77,770 \$263 \$25,000 \$26,926 \$84,000 \$51,105 \$36,348 \$336,348 \$330,000 \$50,000 \$29,337 \$1,647 \$40,000 \$27,077	100% 97% 97% 100% 100% 56% 0% 100% 100% 51% 100% 51% 100% 65% 2% 100% 65% 2%	Contractor engaged, work yet to comme Project and subsequent budget carried f Pending grant funding applications which application. Project and subsequent budget carried f Council can apply for grant. Council's ini Development application for BBQ shelte Project and subsequent budget carried f
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant Other Assets 40014 - Grant Funded Community Projects 40025 - Business Improvement Capital - General 40027 - Finance Capital Projects 40030 - Equipment - Computer 44622 - Edithburgh Boat Ramp Extension 44623 - Ardrossan Boat Ramp Carpark Re-Seal 44624 - Port Victoria Boat Ramp Extensions 44625 - Edithburgh Swimming/ Tidal Pool Upgrade 44656 - Marion Bay Boating Facility 45041 - Point Turton Nature Play Playground 45790 - Minlaton Township Concept Plan 45791 - Port Rickaby Concept Plan 60050 - Council Caravan Parks Capital - Other 60100 - Port Vincent Caravan Park Capital - General 60200 - Point Turton Caravan Park Capital - General 60300 - Marion Bay Caravan Park Capital - General 60300 - Marion Bay Caravan Park Capital - General 60300 - Marion Bay Caravan Park Capital - General 60410 - Bush Camping - Capital Total Other Assets	AIS ES ES CCS CCS CCS AIS AIS AIS AIS ES AIS ES DS CCS CCS CCS CCS CCS CCS	Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-16 Jun-16 Mar-17 Jun-17 Dec-16 Dec-16 Jun-17		NA NA NA O O O O O O O O O O O O O O O O	NA NA NA NA NA NA NA NA NA NA NA	NA NA NA NA NA NA NA NA NA NA NA NA			\$0 \$972 \$972 \$972 \$0 \$0 \$0 \$0 \$0 \$60,930 \$84,737 \$0 \$84,737 \$0 \$84,737 \$0 \$48,895 \$3,652 \$3,652 \$3,652 \$0 \$0 \$15,663 \$86,253 \$0 \$15,663 \$9,123 \$9,123 \$9,12,740	\$200,000 \$30,000 \$30,000 \$25,000 \$30,000 \$138,700 \$85,000 \$25,000 \$27,000 \$40,000 \$40,000 \$40,000 \$45,000 \$45,000 \$45,000 \$45,000 \$40,000 \$36,200 \$104,409	\$200,000 \$29,028 \$29,028 \$25,000 \$30,000 \$77,770 \$263 \$25,000 \$26,926 \$84,000 \$51,105 \$36,348 \$30,000 \$550,000 \$29,337 \$1,647 \$40,000 \$27,077 \$91,669	100% 97% 97% 100% 100% 56% 0% 100% 100% 51% 100% 51% 100% 65% 2% 100% 65% 2%	Contractor engaged, work yet to comme Project and subsequent budget carried 1 Pending grant funding applications which application. Project and subsequent budget carried 1 Council can apply for grant. Council's ini Development application for BBQ shelte Project and subsequent budget carried 1
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant Other Assets 40014 - Grant Funded Community Projects 40025 - Business Improvement Capital - General 40027 - Finance Capital Projects 40030 - Equipment - Computer 44622 - Edithburgh Boat Ramp extension 44623 - Ardrossan Boat Ramp Extensions 44625 - Edithburgh Swimming/ Tidal Pool Upgrade 44626 - Marion Bay Boating Facility 45041 - Point Turton Nature Play Playground 45790 - Minlaton Township Concept Plan 60500 - Council Caravan Parks Capital - Other 60100 - Port Nickaby Concept Plan 60500 - Council Caravan Park Capital - General 60200 - Point Turton Caravan Park Capital - General 60300 - Marion Bay Caravan Park Capital - General 60300 - Marion Bay Caravan Park Capital - General 60300 - Marion Bay Caravan Park Capital - General 60300 - Marion Bay Caravan Park Capital - General 60410 - Bush Camping - Capital Total Other Assets Plant & Equipment 61200 - Fleet Vehicles	AIS ES ES CCS CCS AIS AIS AIS AIS ES AIS DS CCS CCS CCS CCS CCS CCS CCS CCS	Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-16 Jun-16 Mar-17 Jun-17 Dec-16 Dec-16 Jun-17		NA NA NA O O O O O O O O O O O O O O O O	NA NA NA NA NA NA NA NA NA NA NA NA NA	NA NA NA NA NA NA NA NA NA NA NA NA NA			\$0 \$972 \$972 \$972 \$0 \$0 \$0 \$0 \$0 \$0 \$60,930 \$0 \$60,930 \$0 \$44,737 \$0 \$74 \$0 \$44,737 \$0 \$74 \$0 \$44,737 \$0 \$74 \$0 \$44,737 \$0 \$74 \$0 \$44,737 \$0 \$74 \$0 \$56,930 \$0 \$60,930 \$44,737 \$0 \$74 \$0 \$56,930 \$0 \$60,930 \$44,737 \$0 \$74 \$0 \$56,930 \$0 \$60,930 \$44,737 \$0 \$50 \$50 \$15,663 \$15,663 \$15,663 \$15,663 \$15,663 \$9,123 \$9,123 \$12,740 \$33,57,829 \$12,740 \$12,740 \$13,57,829	\$200,000 \$30,000 \$30,000 \$25,000 \$25,000 \$30,000 \$138,700 \$27,000 \$27,000 \$40,000 \$40,000 \$30,000 \$40,000 \$40,000 \$45,000 \$45,000 \$45,000 \$45,000 \$45,000 \$45,000 \$45,000 \$45,000 \$45,000 \$45,000 \$45,000 \$45,000 \$36,200 \$104,409 \$1,088,112	\$200,000 \$29,028 \$29,028 \$29,028 \$25,000 \$25,000 \$26,926 \$26,926 \$84,000 \$51,105 \$36,348 \$30,000 \$50,000 \$29,337 \$1,647 \$40,000 \$27,077 \$91,669 \$730,283	100% 97% 97% 100% 100% 100% 100% 100% 100% 100% 51% 100% 65% 100% 65% 67%	Contractor engaged, work yet to comme Project and subsequent budget carried f Pending grant funding applications whicl application. Project and subsequent budget carried f Council can apply for grant. Council's ini Development application for BBQ shelte Project and subsequent budget carried f
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant Other Assets 40014 - Grant Funded Community Projects 40025 - Business Improvement Capital - General 40027 - Finance Capital Projects 40020 - Equipment - Computer 44622 - Edithburgh Boat Ramp extension 44623 - Ardrossan Boat Ramp Carpark Re-Seal 44625 - Edithburgh Swimming/ Tidal Pool Upgrade 44626 - Marion Bay Boating Facility 45041 - Point Turton Nature Play Playground 45790 - Minlaton Township Concept Plan 45791 - Port Rickaby Concept Plan 45791 - Port Rickaby Concept Plan 60050 - Council Caravan Park Capital - Other 60100 - Port Vincent Caravan Park Capital - General 60200 - Point Turton Caravan Park Capital - General 60300 - Marion Bay Caravan Park Capital - General 60300 - Marion Bay Caravan Park Capital - General 60300 - Marion Bay Caravan Park Capital - General 60410 - Bush Camping - Capital Total Other Assets Plant & Equipment 61200 - Fleet Vehicles 62001 - Construction Grader Purchase	AIS ES ES CCS CCS AIS AIS AIS ES AIS ES DS CCS CCS CCS CCS CCS CCS CCS CCS CCS	Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-16 Mar-17 Jun-17 Dec-16 Mar-17 Jun-17 Dec-16 Jun-17 Jun-17 Jun-17		NA NA NA NA NA NA	NA NA NA NA NA NA NA NA NA NA NA NA NA N	NA NA NA NA NA NA NA NA NA NA NA NA NA N			\$0 \$972 \$972 \$972 \$0 \$0 \$0 \$0 \$0 \$60,930 \$84,737 \$0 \$48,895 \$3,652 \$3,652 \$0 \$48,895 \$3,652 \$0 \$15,663 \$86,253 \$0 \$9,123 \$12,740 \$357,829	\$200,000 \$30,000 \$30,000 \$25,000 \$30,000 \$138,700 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$30,200 \$104,409 \$1,088,112	\$200,000 \$29,028 \$29,028 \$29,028 \$25,000 \$30,000 \$263 \$263 \$25,000 \$269,26 \$84,000 \$51,105 \$36,348 \$30,000 \$50,000 \$29,337 \$1,647 \$40,000 \$27,077 \$91,669 \$730,283 \$207,283 \$405,000	100% 97% 97% 100% 100% 100% 100% 100% 100% 51% 100% 51% 100% 65% 2% 100% 65% 2% 100%	Contractor engaged, work yet to comme Project and subsequent budget carried f Pending grant funding applications which application. Project and subsequent budget carried f Council can apply for grant. Council's ini Development application for BBQ shelte Project and subsequent budget carried f
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant Other Assets 40014 - Grant Funded Community Projects 40025 - Business Improvement Capital - General 40027 - Finance Capital Projects 40030 - Equipment - Computer 44622 - Edithburgh Boat Ramp extension 44622 - Edithburgh Boat Ramp Extensions 44623 - Ardrossan Boat Ramp Carpark Re-Seal 44624 - Port Victoria Boat Ramp Extensions 44625 - Edithburgh Swimming/ Tidal Pool Upgrade 44656 - Marion Bay Boating Facility 45041 - Point Turton Nature Play Playground 45790 - Minlaton Township Concept Plan 60050 - Council Caravan Parks Capital - Other 60100 - Port Vincent Caravan Park Capital - General 60200 - Point Turton Caravan Park Capital - General 60410 - Bush Camping - Capital Total Other Assets Plant & Equipment 61200 - Fleet Vehicles 62001 - Construction Grader Purchase 62002 - Patrol Grader Purchase	AIS ES ES CCS CCS CCS AIS AIS AIS AIS ES AIS DS CCS CCS CCS CCS CCS CCS CCS CCS CCS	Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-16 Jun-17 Jun-16 Mar-17 Jun-16 Dec-16 Dec-16 Dec-16 Jun-17 Jun-17 Jun-17 Jun-17		NA NA NA O O O O O O O O O O O O O O O O	NA NA NA NA NA NA NA NA NA NA NA NA NA N	NA NA NA NA NA NA NA NA NA NA NA NA NA N			\$0 \$972 \$972 \$972 \$0 \$0 \$0 \$0 \$60,930 \$84,737 \$0 \$48,895 \$33,652 \$33,652 \$0 \$48,895 \$33,652 \$0 \$15,663 \$86,253 \$0 \$15,663 \$86,253 \$0 \$12,740 \$12,740 \$357,829	\$200,000 \$30,000 \$30,000 \$25,000 \$330,000 \$138,700 \$45,000 \$25,000 \$27,000 \$44,000 \$100,000 \$40,000 \$40,000 \$45,000 \$45,000 \$45,000 \$45,000 \$45,000 \$44,000 \$36,200 \$104,409 \$1,088,112	\$200,000 \$29,028 \$29,028 \$29,028 \$25,000 \$30,000 \$77,770 \$263 \$25,000 \$26,926 \$84,000 \$51,105 \$36,348 \$30,000 \$550,000 \$29,337 \$1,647 \$40,000 \$29,337 \$1,647 \$40,000 \$27,077 \$91,669 \$730,283 \$405,000 \$378,000	100% 97% 97% 100% 100% 100% 100% 100% 100% 100% 51% 100% 65% 2% 100% 65% 67%	Contractor engaged, work yet to comme Project and subsequent budget carried f Pending grant funding applications which application. Project and subsequent budget carried f Council can apply for grant. Council's ini Development application for BBQ shelte Project and subsequent budget carried f
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant Other Assets 40014 - Grant Funded Community Projects 40025 - Business Improvement Capital - General 40027 - Finance Capital Projects 40030 - Equipment - Computer 44622 - Edithburgh Boat Ramp Extension 44623 - Ardrossan Boat Ramp Carpark Re-Seal 44624 - Port Victoria Boat Ramp Extensions 44625 - Edithburgh Swimming/ Tidal Pool Upgrade 44656 - Marion Bay Boating Facility 45041 - Point Turton Nature Play Playground 45790 - Minlaton Township Concept Plan 60050 - Council Caravan Parks Capital - Other 60100 - Port Nicent Caravan Park Capital - General 60200 - Point Turton Caravan Park Capital - General 60200 - Point Turton Caravan Park Capital - General 60300 - Marion Bay Caravan Park Capital - General 60410 - Bush Camping - Capital Total Other Assets Plant & Equipment 61200 - Fleet Vehicles 62001 - Construction Grader Purchase 62002 - Patrol Grader Purchase 62003 - Tractor Purchase	AIS ES ES CCS CCS CCS AIS AIS AIS AIS ES AIS DS DS CCS CCS CCS CCS CCS CCS CCS CCS	Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-16 Jun-17 Jun-16 Jun-17 Jun-16 Dec-16 Jun-17 Jun-16 Jun-17 Jun-16		NA NA NA NA NA NA NA	NA NA NA NA NA NA NA NA NA NA NA NA NA N	NA NA NA NA NA NA NA NA NA NA NA NA NA N			\$0 \$972 \$972 \$972 \$0 \$0 \$0 \$0 \$0 \$84,737 \$0 \$348,895 \$34,623 \$0 \$48,895 \$33,652 \$33,652 \$0 \$15,663 \$86,253 \$0 \$15,663 \$86,253 \$30 \$12,740 \$312,740 \$357,829	\$200,000 \$30,000 \$30,000 \$25,000 \$30,000 \$138,700 \$85,000 \$25,000 \$25,000 \$27,000 \$40,000 \$40,000 \$30,000 \$40,000 \$45,000 \$45,000 \$36,200 \$104,409 \$104,409 \$104,409 \$104,409 \$104,409 \$104,409 \$104,409 \$104,409 \$104,409 \$104,409 \$104,409 \$104,409 \$104,500 \$104,409 \$104,500 \$1000 \$104,500 \$104,500 \$104,500 \$104,500 \$10000 \$10000 \$1000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$10000 \$100000 \$100000 \$100000 \$100000 \$100000 \$100000 \$100000 \$100000 \$100000 \$100000 \$100000 \$100000 \$100000 \$100000 \$100000 \$100000 \$1000000 \$100000 \$1000000 \$100000 \$100000 \$100000 \$100000 \$100000 \$100000 \$100000 \$1000000 \$1000000 \$1000000 \$1000000 \$10000000 \$100000000	\$200,000 \$29,028 \$29,028 \$29,028 \$25,000 \$25,000 \$77,770 \$263 \$25,000 \$26,926 \$84,000 \$51,105 \$36,348 \$30,000 \$29,337 \$1,647 \$40,000 \$29,337 \$1,647 \$40,000 \$29,337 \$1,647 \$40,000 \$29,337 \$1,647 \$40,000 \$27,077 \$37,800 \$378,0000\$ \$378,0000\$ \$378,0000\$ \$378,0000\$ \$378,0000\$ \$378,0000\$ \$378,0000\$ \$378,000\$ \$378,0000\$ \$378,	100% 97% 97% 100% 100% 56% 0% 100% 100% 100% 100% 65% 2% 100% 100% 88% 67%	Contractor engaged, work yet to comme Project and subsequent budget carried f Pending grant funding applications which application. Project and subsequent budget carried f Council can apply for grant. Council's init Development application for BBQ shelte Project and subsequent budget carried f
Total Inventory Minor Plant 40050 - Equipment - Minor Plant Total Minor Plant Other Assets 40014 - Grant Funded Community Projects 40025 - Business Improvement Capital - General 40027 - Finance Capital Projects 40030 - Equipment - Computer 44622 - Edithburgh Boat Ramp Extension 44623 - Ardrossan Boat Ramp Carpark Re-Seal 44624 - Port Victoria Boat Ramp Extensions 44625 - Edithburgh Swimming/ Tidal Pool Upgrade 44656 - Marion Bay Boating Facility 45041 - Point Turton Nature Play Playground 45790 - Minlaton Township Concept Plan 60050 - Council Caravan Parks Capital - Other 60100 - Port Vincent Caravan Park Capital - General 60200 - Point Turton Caravan Park Capital - General 60300 - Marion Bay Caravan Park Capital - General 60410 - Bush Camping - Capital Total Other Assets Plant & Equipment 61200 - Fleet Vehicles 62001 - Construction Grader Purchase 62002 - Patrol Grader Purchase	AIS ES ES CCS CCS CCS AIS AIS AIS AIS ES AIS DS DS CCS CCS CCS CCS CCS CCS CCS CCS	Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-17 Jun-16 Jun-17 Jun-16 Mar-17 Jun-16 Dec-16 Dec-16 Dec-16 Jun-17 Jun-17 Jun-17 Jun-17		NA NA NA O O O O O O O O O O O O O O O O	NA NA NA NA NA NA NA NA NA NA NA NA NA N	NA NA NA NA NA NA NA NA NA NA NA NA NA N			\$0 \$972 \$972 \$972 \$0 \$0 \$0 \$0 \$60,930 \$84,737 \$0 \$48,895 \$33,652 \$33,652 \$0 \$48,895 \$33,652 \$0 \$15,663 \$86,253 \$0 \$15,663 \$86,253 \$0 \$12,740 \$12,740 \$357,829	\$200,000 \$30,000 \$30,000 \$25,000 \$330,000 \$138,700 \$45,000 \$25,000 \$27,000 \$44,000 \$100,000 \$40,000 \$40,000 \$45,000 \$45,000 \$45,000 \$45,000 \$45,000 \$44,000 \$36,200 \$104,409 \$1,088,112	\$200,000 \$29,028 \$29,028 \$29,028 \$25,000 \$30,000 \$77,770 \$263 \$25,000 \$26,926 \$84,000 \$51,105 \$36,348 \$30,000 \$550,000 \$29,337 \$1,647 \$40,000 \$29,337 \$1,647 \$40,000 \$27,077 \$91,669 \$730,283 \$405,000 \$378,000	100% 97% 97% 100% 100% 100% 100% 100% 100% 100% 10	Contractor engaged, work yet to comme Project and subsequent budget carried fo Pending grant funding applications which application. Project and subsequent budget carried fo Council can apply for grant. Council's init Development application for BBQ shelter Project and subsequent budget carried fo
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Comments
enced. lication to be lodged in November 2016. water currently being prepared.
16. To be tendered shortly.16. Work recommencing as per revised quote received from Jayco. Report to
16. Overhead powerlines work commencing shortly.
ommence.
rried forward from 2015/16. which open November 2016. Concept plan to be prepared to support grant
rried forward from 2015/16. Awaiting grant application period to reopen so that il's initial grant application was unsuccessful.
shelter to be lodged in November.
rried forward from 2015/16.
November Council meeting for decision.
payment.

							Мог	nthly C	Capita	insula Cou al Projects October 20	s Update			
PROJECT DETAILS BY ASSET CLASS	Responsible Directorate	Expected Finish Date		Pro	ject Managem	ent Stages	Complete			TD Expenditure Cl Commitments) (\$)	Total Revised Budget (\$)	Budget Remaining (\$)	Budget Remaining (%)	
			-		LE	GEND								
** Only projects \$25,000 and greater are individually listed below	w, however the totals	;	1		Activity current	ly completed	or on schedule							
shown are for the entire asset class.			2	0			ths behind schedule							
			3		-		2 months behind sch	edule						
			NA	-	Activity current Activity not ap		project							
									4					
			Planning	Design	Approvals	Services	Procurement	Delivery		\$3,800,549	\$14,716,229	\$10,915,681	74%	TOTAL
Road Infrastructure	410	D 40								640 555	0 45,000	004 445	700/	Meterials
49040 - Footpath - Edith Street Edithburgh 49499 - Upgrade Shoulders on Sealed Roads	AIS	Dec-16 Jun-17	NA	NA NA	NA	NA NA			+	\$13,555 \$0	\$45,000 \$250,000	\$31,445 \$250,000	100%	Materials supplied, work yet to commence
	7.00	oun n									\$200,000	\$200,000		\$901,760 budget carried forward from 20
49500 - Reseal Allocation	AIS	May-17	•	NA	NA	NA	•	•		\$24,840	\$1,401,760	\$1,376,920	98%	went to October 2016 meeting to consider using external contractors. Specifics of de as capital or operating.
53518 - Unsealed - North Coast Road	AIS	Jun-16								\$838,564	\$838,564	\$0	0%	
53519 - Unsealed - South Coast Road	AIS	Jun-17			NA	NA				\$0	\$131,666	\$131,666	100%	
53521 - Daly Head Road	AIS AIS	May-17			NA	NA			+ + -	\$0	\$127,785	\$127,785	100% 36%	Matariala Supply Tandar adapted by Court
53522 - Unsealed - Waterloo Bay Road 53523 - Unsealed - Cut-Line Road	AIS	Apr-17 Dec-16			NA	NA			+ + -	\$81,540 \$91,792	\$126,737 \$122,298	\$45,197 \$30,506	25%	
53540 - Unsealed - Gun Club Road	AIS	Mar-17		Ĭ	NA	NA		Ĭ	++-	\$30,462	\$60,786	\$30,324		Materials Supply Tender adopted by Cour
53545 - Unsealed - Sheoak flat road (Section)	AIS	Sep-16	Ŏ	Ŏ	NA	NA	Ŏ			\$56,605	\$60,000	\$3,395	6%	
54008 - Unsealed - Brutus Road	AIS	May-17			NA	NA				\$0	\$137,856	\$137,856	100%	
54027 - Unsealed - Nalyappa Road	AIS	Jun-17			NA	NA	•		+	\$0	\$150,003	\$150,003	100%	Matariala Complex Tandar adapted by Com
54030 - Unsealed - Dump Road	AIS	Oct-16			NA	NA				\$67,785	\$102,794	\$35,009		Materials Supply Tender adopted by Cour inclement weather.
54035 - Unsealed - Weavers Road North 54078 - Unsealed - North South Road	AIS AIS	Dec-16 Jun-17			NA	NA NA			+ $+$ $-$	\$108,088 \$0	\$136,788 \$253,200	\$28,700 \$253,200	21% 100%	
54076 - Onsealed - North South Road 54092 - Unsealed - Old Coast Road	AIS	Sep-16			NA	NA			+ $+$ $+$ $+$ $+$ $+$ $+$ $+$ $+$ $+$	\$109,021	\$253,200	-\$1,580	-1%	
54093 - Unsealed - McCauley Road	AIS	Jun-17	Ť	Ĭ	NA	NA	Ŏ	Ŏ		\$0	\$253,200	\$253,200	100%	
54094 - Unsealed - Old Port Vincent Road					NA	NA		0		\$80,775	\$104,690	\$23,915	23%	-
54096 - Unsealed - Wattle Point Road	AIS	Oct-16 Mar-17			NA	NA				\$80,350	\$148,337	\$67.988	46%	Materials Supply Tender adopted by Cour Materials Supply Tender adopted by Cour
54097 - Unsealed - Harmer Road	AIS	Jun-17			NA	NA		Ĭ	++-	\$00,330	\$253,200	\$253,200	100%	
57063 - Sealed - Clinton Road	AIS	Jun-17	Ŏ	Ŏ	NA		Ŏ	Ŏ		\$293,673	\$2,994,629	\$2,700,956	90%	
57108 - Corny Point Road	AIS	Jun-16			NA	NA				\$783,928	\$783,602	-\$326	0%	Project and associated Budget carried for
57109 - Patch Sheeting	AIS	Jun-16			NA	NA				\$299,468	\$299,468	\$0	0%	Project and associated Budget carried for
57521 - Osprey Road, Port Julia	AIS	Jun-17			NA				+ + -	\$0	\$29,000	\$29,000	100%	Tondor papel recommondations to Never
57522 - Pine Point Road (Hastings rd- James Well rd) 57523 - Pine Point Road (Yorke HWY- St Vincnet HWY)	AIS AIS	Jun-17 Jun-17			NA	NA NA			++-	\$0 \$0	\$379,800 \$379,800	\$379,800 \$379,800		Tender panel recommendations to Noven Tender panel recommendations to Noven
59419 - Disabled Access (Townships)	AIS	Jun-17			NA	NA	i i i i i i i i i i i i i i i i i i i	ŏ	++-	\$0	\$25,000	\$22,561	90%	
59428 - Footpath - Robert Street - Maitland	AIS	Dec-16			NA	NA				\$28,450	\$40,988	\$12,538	31%	Project and subsequent Budget (\$5,991)
59445 - Minlaton District School Carpark	AIS	Nov-16			NA	NA				\$19,063	\$25,000	\$5,937		Council decision to resheet carpark
Total Road Infrastructure										\$3,037,545	\$9,809,437	\$6,771,892	69%	
Stormwater Infrastructure				1					1 1					
57110 - High Street - Balgowan Stormwater Kerbing	AIS	Mar-17			NA	NA				\$0	\$143,007	\$143,007	100%	
59437 - Stormwater - Yorketown Consultancy		2014	NA	NA	0	NA		•		\$0	\$118,060	\$118,060		Project and subsequent Budget carried for
	AIS	2014												past 3 years.
Total Stormwater Infrastructure										\$8,025	\$281,067	\$273,042	97%	
Water Scheme Infrastructure														
Total Water Scheme Infrastructure										\$8,250	\$12,500	\$4,250	34%	
										₩0, 2 00	ψ12,000	φ+ ,230	0.70	

Comments
imence.
om 2015/16 allocated to Roadside Vegetation Management program. Council report consider if budget spent on acquiring plant and machinery or used to undertake work cs of decision pending which will in turn determine if this budget allocation is treated
ried forward from 2015/16.
or Council of August 2016 meeting. Metaziale order raised
by Council at August 2016 meeting. Materials order raised. by Council at August 2016 meeting. Materials order raised.
by Council at August 2016 meeting. Materials order raised. invoice for materials.
by Council at August 2016 meeting. Materials order raised but project delayed by
by Council at August 2016 meeting. Materials order raised. November Council meeting for decision.
November Council meeting for decision.
by Council at August 2016 meeting. Materials order raised. Inclement weather delay. By Council at August 2016 meeting. Materials order raised.
November Council meeting for decision. er conditions
ried forward from 2015/16. Delay in project was due to weather conditions. ried forward from 2015/16. Delay in project was due to weather conditions.
November Council meeting for decision.
November Council meeting for decision.
5,991) carried forward from 2015/16 K

rried forward from 2015/16. Currently being considered by State Treasury for the

DIRECTOR CORPORATE AND COMMUNITY SERVICES

DA/ITEM 6.2

2. APPOINTMENT OF INDEPENDENT AUDIT COMMITTEE MEMBERS

PURPOSE

For Council to consider the appointment of two (2) independent members to the Audit Committee for a period of four (4) years from 1st December 2016 to 30th November 2020.

RECOMMENDATION

That:

- Mr Peter Brass and Mr Robert Reiman be appointed as Independent Members on Council's Audit Committee for a period of four (4) years from 1st December 2016 to 30th November 2020 and;
- 2. the Audit Committee be delegated the authority to appoint a Chairperson for the Committee at their December 2016 meeting.

LINK TO STRATEGIC PLAN									
5 Responsible Governance									
 5.1 Openness and transparency of reporting Council's performance 5.2 Effective leadership and informed decision making 5.3 Meet all legislative requirements and compliance with Council's Internal controls 5.5 Undertake effective risk management 									

BACKGROUND

Section 128 of the Local Government Act 1999 requires all Councils in South Australia to have an Audit Committee, membership of which may include persons who are not members of Council. Further Regulation 17 of the Local Government (Financial Management) Regulations 2011 states that the Audit Committee must have between three (3) and five (5) members and must include at least one (1) person who is not a member of Council and who is determined by Council to have financial experience relevant to the functions of an Audit Committee. Council's external Auditor cannot be a member of Council's Audit Committee.

The Committee's current Terms of Reference states that membership will consist of two (2) independent members.

DISCUSSION

The term for Council's current independent members, Mr Peter Brass and Mr David Hurley, expires on 30th November 2016. In preparation for the appointment of independent members to the Committee for the period 1 December 2016 to 30th November 2020, Council advertised through the following media:-

- Council website
- Facebook
- Linkedin
- YP Country Times
- The Plains Producer
- The Leader
- The Recorder
- The Bunyip

On close of advertising Council received four (4) expressions of interest (EOIs) (provided separately to Elected Members for information) from the following persons:-

- 1. Mr Peter Brass
- 2. Mr David Hurley
- 3. Mr Ian Swan
- 4. Mr Robert Reiman

The selection panel made up of the three (3) Elected members on the Committee, the Director Corporate and Community Services and the CEO considered all four (4) EOIs against the requirements, skills, qualifications and experience required to undertake the duties of the Committee. Referee checks were also carried out for Mr Swan and Mr Reiman and the outcome was satisfactory.

Based on the information provided in the EOIs, the outcome of the referee checks and discussions with the interested applicants the panel decided that Mr Peter Brass and Mr Robert Reiman were the most suitable to carry out the role of independent Committee members. The panel acknowledged that all applicants were capable of carrying out the advertised role.

Remuneration

The current sitting fee per meeting, as adopted by Council, for independent members is \$350 (incl GST) and \$450 (incl GST) if they are chairperson of the Committee. It is recommended that the sitting fees remain unchanged. In addition, under the current Terms of Reference, independent members are also entitled to claim reimbursement for travel to and from the meeting and other reasonable charges for attendance if approved by the CEO in advance.

COMMUNITY ENGAGEMENT PLAN

Not applicable

CONSULTATION PROCESS

In preparing this report, the following Yorke Peninsula Council officers were consulted:

- Chief Executive Officer
- Manager Financial Services

In preparing this report, the following External Parties were consulted:

• Nil

POLICY IMPLICATIONS

Audit Committee Terms of Reference

BUDGET AND RESOURCE IMPLICATIONS

All costs for the operation of the Audit Committee are included in Council's annual operating budget.

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Local Government Act 1999 – Section 128

Local Government (Financial Management) Regulations 2011 - Regulation 17

ATTACHMENTS

Attachment 1: Expressions of Interest (provided separately for Elected Members information)

DIRECTOR CORPORATE AND COMMUNITY SERVICES

DA/ITEM 6.2

3. 2016/17 SEPTEMBER QUARTERLY BUDGET REVIEW

PURPOSE

To consider and adopt a review of Council's 2016/17 Budget and associated financial statements and ratios.

RECOMMENDATION

That Council adopt the changes to the 2016/17 Budget as presented in the following financial statements and reports:

- i. Budgeted statement of comprehensive income; and
- ii. Budgeted statement of financial position; and
- iii. Budgeted statement of changes in equity; and
- iv. Budgeted statement of cash flows; and
- v. Budgeted uniform presentation of finances; and
- vi. Budgeted financial indicators.

LINK TO STRATEGIC PLAN

Goal:

Strategy:

5 Responsible Governance

- 5.1 Openness and transparency of reporting Council's Performance
 - 5.2 Effective leadership and informed decision making
 - 5.3 Meet all legislative requirements and compliance with Council's internal controls
 - 5.5 Undertake effective risk management

BACKGROUND

Regulation 9(1)(b) of the Local Government (Financial Management) Regulations 2011 requires that Council undertake one comprehensive budget review each financial year. This review must include preparation of four principal financial statements (excluding notes) and show a revised full year forecast of each item in the budgeted financial statements compared to estimates set out in the original budget.

Council's policy PO142 Budget Reporting and Amendment requires quarterly budget reviews i.e. September, December and March. This means Council undertakes two (2) additional budget reviews than required by the Regulations. This is the first of the three (3) quarterly budget reviews for the 2016/17 financial year.

DISCUSSION

Budget managers in all directorates have completed a review of their 2016/17 budgets as at 30th September 2016 and all adjustments allowed in accordance with policy PO142 have been

included in the attached Statements (refer attachments 1-6). Also the revised budgeted Statements opening balances have been adjusted to reflect audited 2015/16 year end results.

Budgets have been reviewed taking the following into consideration:-

- Additional income likely to be generated or received
- New grants and contributions
- Changes to user and statutory fee income forecasts
- Review of staffing levels to those originally budgeted
- Changes due to amendments in legislation
- Changes to Government fees and charges
- Council decisions made between adoption of the original budget and 30th September 2016
- Status of capital projects taking into account projects carried forward from 2015/16 for completion in the current financial year (refer previous Council decision in August 2016)
- Income and expenditure to date and forecasts for the remainder of the year

A full list of adjustments with reasons for the changes are attached to this report (refer Attachments 7).

Budgeted Operating Surplus/ (Deficit)

As a result of the first quarterly budget review adjustments proposed and previously adopted budgets for carry forward projects, Council's proposed Operating Deficit for the 2016/17 financial year is \$2.697m, which is an increase of \$6k to that originally budgeted. This minimal increase is a result of the net impact of carried forward budgets (\$148k increase) approved by Council in August 2016 and adjustments proposed in this budget review (\$142k decrease).

More detailed information on the changes to Council's proposed Operating Deficit (and income and expenditure budgets) is available in the Updated Statements in particular the Budgeted Statement of Comprehensive Income (refer Attachment 1).

Budgeted Capital Expenditure

Council's proposed capital expenditure budget after the first quarterly budget review adjustments and previously adopted budgets for carry forward projects is \$14.725m. This includes the initially adopted budget of \$10.619m to which carry forward projects adopted by Council worth \$4.057m were added in August 2016. Adjustments of \$49k are proposed in this budget review, details of which can be found in the Updated Statements in particular the Budgeted Statement of Cash Flows (refer Attachment 3).

Of the proposed budget of \$14.725m, \$9.323m is budgeted to be spent on renewal and replacement of existing assets, which is an increase of \$3.296m to what was originally budgeted. This is mainly due to \$3.266m carried forward to 2016/17 from 2015/16 for projects not completed as at 30th June 2016.

Budgeted Cash Flow & Net Lending/ (Borrowing)

Following the proposed adjustments in this budget review, previously adopted carry forward expenditure being included in this year's budget and adjustment of opening balances in line

with 2015/16 audited General Purpose Financial Statements, Council's proposed closing cash and cash equivalents as at 30th June 2017 is \$2.474m which is a decrease of \$1.022m to the originally adopted budget.

The proposed end of year Net Lending/ (Borrowing) has changed from a net lending amount of \$42k to a net borrowing amount of \$4.140m due to budgets adopted by Council for projects not completed as at 30th June 2016 and carried forward to 2016/17.

More detail on the movements in net lending/ (borrowing) for the financial year can be found in the Budgeted Uniform Presentation of Finances (refer Attachment 5).

Budgeted Financial Indicators (Ratios)

As a result of proposed changes in this budget review, Council's Financial Indicators have had minimal movement, with the Net Financial Liabilities Ratio increasing by 2.4% to 28.2%. This increase is due to the opening balances for provisions, cash and cash equivalents and other items on the Statement of Financial Position, now reflecting actual closing balances as per the audited 2015/16 year end accounts. This indicator remains well below the industry ceiling of 100%.

Council's Operating Surplus Ratio remains the same at -12.7% and below the industry minimum target of breakeven or 0%.

Council's Asset Sustainability ratio is 99% and remains unaffected as a result of minor adjustments in this budget review. This ratio will be achieved if Council completes all capital renewal projects in 2016/17.

More information on Council's Financial Indicators can be found in Attachment 6.

COMMUNITY ENGAGEMENT PLAN

Level 1 Inform – Included in Council meeting agenda and minutes which are published on Council's website

CONSULTATION PROCESS

In preparing this report, the following Yorke Peninsula Council officers were consulted:

- Corporate Management Team
- Manager Financial Services
- Budget Managers
- Accountant Financial Management
- Accountant Financial Operations

In preparing this report, the following External Parties were consulted:

• Nil

POLICY IMPLICATIONS

PO142 Budget Reporting and Amendment Policy

BUDGET AND RESOURCE IMPLICATIONS

Budget and resource implications are as detailed in this report and as presented in the attached financial statements and indicators.

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Council's budget is a fundamental instrument of accountability and an essential pre-requisite to deciding the annual rate impost on the community. As such it is important that material variations compared with the original budget be disclosed and explained.

Local Government Act 1999

Local Government (Financial Management) Regulations 2011

ATTACHMENTS

Attachment 1: Budgeted Statement of Comprehensive Income 2016/17

Attachment 2: Budgeted Statement of Financial Position 2016/17

Attachment 3: Budgeted Statement of Cash Flows 2016/17

Attachment 4: Budgeted Statement of Changes in Equity 2016/17

Attachment 5: Budgeted Uniform Presentation of Finances 2016/17

Attachment 6: Budgeted Financial Indicators (Ratios) 2016/17

Attachment 7: Proposed Summary of Changes – September 2016/2017 Budget Review

YORKE PENINSULA COUNCIL 2016/17 BUDGET BUDGETED STATEMENT OF COMPREHENSIVE INCOME



	2016/17	2016/17	2016/17 September	2016/17	2016/17
	Adopted Budget	Budget Adjustments		Revised Budget	Notes
	\$('000)	\$('000)	\$('000)	\$('000)	
INCOME					
Rates	21,209			21,209	
Statutory Charges	415		10	425	1
User Charges	3,115			3,115	
Grants, subsidies, contributions	2,671	50	12	2,733	2-4
Investment Income	193			193	
Reimbursements	414		100	514	5-6
Other Income	70	15		85	
Total Income	28,087	65	122	28,274	
EXPENSES					
Employee costs	8,500		(68)	8,432	7-8
Materials, contracts & other expenses	12,726		37	13,046	
Depreciation	9,075			9,005	
Finance Costs	477	()	11	488	22
Total Expenses	30,778	213	(20)	30,971	
OPERATING SURPLUS/(DEFICIT) BEFORE CAPITAL AMOUNTS	(2,691)	(148)	142	(2,697)	
Net gain/(loss) on disposal or revaluations	10			10	
Amounts specifically for new assets	3,914			3,914	
NET SURPLUS/(DEFICIT)	1,233	(148)	142	1,227	
TOTAL COMPREHENSIVE INCOME	1,233	(148)	142	1,227	

Attachment 2

YORKE PENINSULA COUNCIL 2016/17 BUDGET BUDGETED STATEMENT OF FINANCIAL POSITION										
	2016/17 Adopted Budget	2016/17 Carry Forward Projects Adjustments	2016/17 September Budget Adjustments	2016/17 Revised Budget	2016/17 Notes					
	\$('000)	\$('000)	\$('000)	\$('000)						
ASSETS			,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
Current Assets										
Cash & Equivalent Assets	3,496	(38)	(984)	2,474						
Trade & Other Receivables	1,346		(116)	1,230						
Inventories	777			980						
Total Current Assets	5,619	(38)		4,684						
New Ourseast Accesto										
Non-Current Assets Financial Assets	910		223	1,133						
Financial Assets Infrastructure, Property, Plant & Equipment	339,833	174	223 (40.195)	299,812						
Total Non-Current Assets	340,743	174	(40,195)	300,945						
Total Assets	346,362	136		305,629						
	,									
LIABILITIES										
Current Liabilities										
Trade & Other Payables	2,379	(38)	(441)	1,900						
Borrowings	629		48	677						
Provisions	1,699		8	1,707						
Total Current Liabilities	4,707	(38)	(385)	4,284						
Non-Current Liabilities										
Borrowings	7,317		(14)	7,303						
Provisions	606		10							
Total Non-Current Liabilities	7,923		10	7,923						
Total Liabilities	12,630	(38)	(385)	12,207						
NET ASSETS	333,732	174	385	293,426						
EQUITY Accumulated Surplus	(2 400)	174	(F 200)	(7 600)						
Accumulated Surplus Asset Revaluation Reserve	(2,480) 335,455	174	(5,296)	(7,602) 300,337						
Asset Revaluation Reserve Other Reserves	335,455 757		(35,118) (66)	300,337 691						
TOTAL EQUITY	333,732	174	(00)	293,426						
	555,752	1/4		293,420						

Attachment 3

YORKE PENINSULA COUNCIL 2016/17 BUDGET BUDGETED STATEMENT OF CASH FLOWS



	2016/17	2016/17	2016/17	2016/17	2016/17
	Adopted Budget \$('000)	Carry Forward Projects Adjustments \$('000)	September Budget Adjustments \$('000)	Revised Budget \$('000)	Notes
CASH FLOWS FROM OPERATING ACTIVITIES	+()	+()	+()	•(••••)	
Receipts					
Operating Receipts	27,894	65	122	28,081	
Investment Receipts	162		(11)	151	
Pavments			· · ·		
Operating Payments to Suppliers and Employees	(21,028)	(321)	336	(21,013)	
Finance Costs	(477)	(- <i>)</i>	(11)	(488)	
Net Cash provided by (or used in) Operating Activities	6,551	(256)	436	6,731	
CASH FLOWS FROM INVESTING ACTIVITIES Receipts					
Amounts Specifically for New/Upgraded Assets	3,914			3,914	
Sale of Renewed/Replaced Assets	363			363	
Repayments of Loans by Community Groups	107		34	141	
Payments					
Expenditure on Renewal/Replacement of Assets	(6,027)	(3,266)	(30)	(9,323)	<i>23 - 28</i>
Expenditure on New/Upgraded Assets	(4,592)	(791)	(19)	(5,402)	<i>29 - 32</i>
Loans Made to Community Groups	0			0	
Net Cash Provided by (or used in) Investing Activities	(6,235)	(4,057)	(15)	(10,307)	
CASH FLOWS FROM FINANCING ACTIVITIES <u>Receipts</u> Proceeds from Borrowings Payments	0			0	
Repayments of Borrowings	(648)		6	(642)	
Net Cash provided by (or used in) Financing Activities	(648)		0	(642)	
				Ó	
Net Increase/(Decrease) in cash held	(332)	(4,313)	421	(4,218)	
Opening cash, cash equivalents or (bank overdraft)	3,828	4,275	(1,411)	6,692	
Closing cash, cash equivalents or (bank overdraft)	3,496	(38)	(990)	2,474	

YORKE PENINSULA COUNCIL
2016/17 BUDGET
BUDGETED STATEMENT OF CHANGES IN EQUITY



	2016/17	2016/17	2016/17	2016/17	2016/12
	Adopted Budget \$('000)	Carry Forward Projects Adjustments \$('000)	September Budget Adjustments \$('000)	Revised Budget \$('000)	Notes
ACCUMULATED SURPLUS		• (/	•	· · · · · /	
Balance at end of previous reporting period	(3,713)	322	(5,368)	(8,759)	
Net Result for Year	1,233	(148)	142	1,227	
Transfers to Other Reserves	0	· · · · · · · · · · · · · · · · · · ·		, 0	
Transfers from Other Reserves	0			0	
Balance at end of period	(2,480)	174		(7,532)	
ASSET REVALUATION RESERVE					
Land	73,286			73,286	
Buildings and Other Structures	48,995			48,995	
Transportation Infrastructure	186,712		(35,817)	150,895	
Plant & Equipment	0		(,)	0	
Furniture & Fittings	0			0	
CWMS Infrastructure	14,481			14,481	
Water Scheme Infrastructure	1,374		699	2,073	
Other Assets	0			0	
Office Building	0			0	
Stormwater Drainage	10,607			10,607	
Balance at end of period	335,455			300,337	
OTHER RESERVES					
Balance at end of previous reporting period	757		(66)	691	
Transfers from Accumulated Surplus	0		(00)	0	
Transfers to Accumulated Surplus	0			0	
Balance at end of period	757			691	
TOTAL EQUITY AT END OF REPORTING PERIOD	333,732	174		293,426	

YORKE PENINSULA COUNCIL 2016/17 BUDGET BUDGETED UNIFORM PRESENTATION OF FINANCES



	2016/17	2016/17	2016/17	2016/17	2016/17
	Adopted Budget \$('000)	Carry Forward Projects Adjustments \$('000)	September Budget Adjustments \$('000)	Revised Budget \$('000)	Notes
Operating Revenues	28,087	65	122	28,274	1-6
less Operating Expenses	30,778	213	(20)	30,971	7 - 22
Operating Surplus/(Deficit) before Capital Amounts	(2,691)	(148)	142	(2,697)	
Less: Net Outlays on Existing AssetsCapital Expenditure on Renewal/Replacement of Existing AssetslessDepreciation, Amortisation & ImpairmentlessProceeds from Sale of Replaced Assets	6,027 9,075 363	3,266 (70)	30	9,323 9,005 363	23 - 28
	(3,411)	3,196	30	(45)	
Less: Net Outlays on New and Upgraded Assets Capital Expenditure on New/Upgraded Assets less Amounts Specifically for New/Upgraded Assets less Proceeds from Sale of Surplus Assets	4,592 3,914 0	791	19	5,402 3,914 0	29 - 32
	678	791		1,488	
Net Lending / (Borrowing) for Financial Year	42	(4,135)	112	(4,140)	

2016/	IINSULA COUNCIL 17 BUDGET IAL INDICATORS (RA	TIOS)			
	2016/17 Adopted Budget	2016/17 Carry Forward Projects Adjustments	2016/17 September Budget Adjustments	2016/17 Revised Budget	2016/17 Notes
Operating Surplus Ratio - % Net Financial Liabilities Ratio - % Asset Sustainability Ratio - %	(12.7)% 25.9% 62.4%	-0.3% -0.1% 36.6%	0.3% 2.4% 0.0%	(12.7)% 28.2% 99.0%	

YORKE PENINSULA COUNCIL 2016/17 BUDGET SUMMARY OF CHANGES					
Туре	Note #	Amount Increase/ (Decrease)	Reason for Variance		
OPERATING INCOME					
Statutory charges	1	\$ 9,950	Higher than expected Land Division income		
Grants, subsidies, contributions	2	\$ 20,000	Youth Advisory Committee successful grant: Stronger Communities - Outdoor Gyms		
Grants, subsidies, contributions	3	-\$ 17,000	Youth Advisory Committee general grant revenue incorrectly budgeted		
Grants, subsidies, contributions	4	\$ 9,000	Traineeship funding not included in original budget		
Reimbursements	5	\$ 91,414	Insurance scheme special distributions not originally budgeted		
Reimbursements	6	\$ 8,849	Net increase after review of reimbursements by Community groups for loan repayments (\$10,970) and insurance premiums (-\$2,121)		
OPERATING EXPENDITURE					
Employee costs	7	-\$ 66,861	Cover for permanent staff on maternity leave to be undertaken by agency/contract staff. Budget removed and transferred to materials, contracts and other expenses classification to reflect expenditure patterns and payments made and forecast.		
Employee costs	8	-\$ 1,150	Minor adjustments (individually less than \$5k) across several budget lines to reflect expenditure to date & forecast expenditure		
Materials, contracts & other expenses	9	\$ 66,861	Refer Note 7		
Materials, contracts & other expenses	10	\$ 6,250	Maitland backup generator connection works to ensure entire office remains operational during blackouts		
Materials, contracts & other expenses	11	-\$ 15,000	Transfer from boat ramp maintenance budget to Edithburgh Boat Ramp capital budget to cover difference between budget and tender price. In accordance with Council decision 199/2016 on 14/9/2016.		
Materials, contracts & other expenses	12	\$ 5,000	Allocation of budget for bush camping reserves maintenance not initially allocated		
Materials, contracts & other expenses	13	-\$ 5,508	Allocated to bush camping reserves - Refer Note 12 above.		
Materials, contracts & other expenses	14	-\$ 6,250	Funds from major hall maintenance budget used for Maitland backup generator upgrade connection works - Refer Note 10 above.		
Materials, contracts & other expenses	15	-\$ 10,508	Reallocation of Point Pearce grant funded works contractual budget in line with grant funding amount received		
Materials, contracts & other expenses	16	-\$ 47,456	Review of overall insurance premiums budget in line with actual paid for 16/17		
Materials, contracts & other expenses	17	\$ 10,150	Increase HR Legal Fees budget to reflect higher than normal ongoing Industrial Relations issues		
Materials, contracts & other expenses	18	-\$ 5,690	Reallocation of Point Pearce grant funded works materials budget in line with grant funding amount received		
Materials, contracts & other expenses	19	\$ 5,690	Increase to Parks & Gardens materials budget - Refer Note 18 above.		
Materials, contracts & other expenses	20	\$ 20,000	Allocating budget for Youth Advisory Committee successful grant: Stronger Communities - Outdoor Gyms - Refer Note 2 above.		
Materials, contracts & other expenses	21	\$ 13,016	Minor adjustments (individually less than \$5k) across several budget lines to reflect expenditure to date & forecast expenditure		
Finance Costs	22	\$ 10,970	Repayments on additional community loans not included in original budget. Balanced by income at Note 6 above.		

YORKE PENINSULA COUNCIL 2016/17 BUDGET SUMMARY OF CHANGES					
Туре	Note #	Amount Increase/ (Decrease)	Reason for Variance		
	CAPITAL EXPENDITURE - RENEWAL				
Information Technology	23	-\$ 3,900	Reallocation to Records Management capital for RM8 records management software		
Cemeteries	24	\$ 9,000	Budget for signage installation not in original budget		
North Coast Road	25	-\$ 100,904	North Coast Road - review and correction of budget in line with funds carried forward and balance of contract remaining.		
Corny Point Road	26	\$ 154,984	Corny Point Road - review and correction of budget in line with funds carried forward and balance of contract remaining.		
Patch sheeting	27	-\$ 54,080	Patch sheeting - review and correction of budget in line with funds carried forward and balance of contract remaining.		
Minlaton School car park	28	\$ 25,000	Resurfacing of Minlaton School car park in accordance with Council decision 159/2016		
CAPITAL EXPENDITURE - NEW/UPGRADE					
Records Management	29	\$ 3,900	Not enough funds carried forward to finalise last payment for Records Management software. Refer Note 23 above.		
Edithburgh Boat Ramp extension	30	\$ 15,000	Tender price greater than originally budgeted. Reallocation from operating to capital budget line. Refer Note 11 above.		
Pt Turton Caravan Park	31	-\$ 25,000	Reallocation of Topographical Surveys & Caravan Park design for various parks to correct budget line		
Caravan Parks - Other	32	\$ 25,000	Refer Note 31 above		

DIRECTOR DEVELOPMENT SERVICES

DA/ITEM 6.4

1. BALGOWAN KIOSK – LEASE DEED OF ASSIGNMENT

PURPOSE

To give consideration to the lease reassignment for the Balgowan Kiosk (the Kiosk) property.

RECOMMENDATION

That Council:

- approve the lease reassignment from Sandra Haseldine to KB Leisure Pty Ltd, on the same terms and conditions as the current lease over a Part Section of 362 PLN 130600 Crown Record: Volume 5757 Folio 183, being the location for the Balgowan Kiosk.
- 2. authorise the Mayor and Chief Executive Officer to sign and affix Council's seal to the relevant documents necessary to execute the lease assignment documents.

LINK TO STRATEGIC PLAN

Goal: 1 Economically Prosperous Peninsula

Strategy: 1.6 Identify opportunities to advocate on behalf of key industries (e.g. agriculture, tourism etc.) 1.9 Efficient delivery of permits, leases and licences

BACKGROUND

The current lessee Sandra Haseldine, has entered into a contract of sale for her Balgowan Kiosk business, subject to approval of the lease assignment.

DISCUSSION

The potential new business owner/lessee is KB Leisure Pty Ltd (ABN 16 605 672 071) of 30 Rowe Terrace Ardrossan, the Directors being Kevin Holland and Bim Mahendroo.

Cabro Family Trust, Kevin and Cassandra Holland, would be the Kiosk business operators with the goal of providing a beachside facility for food and drinks all year round in Balgowan.

Below is a summary of the presentation received from KB Leisure Pty Ltd.

The operators are wanting to support local community projects, provide employment opportunities for local young people and develop and expand a sustainable business. Opening hours will be reviewed depending on demand however it is proposed that the Kiosk will open from 7am to 7pm during summer and 10am to 5pm during winter.

Development of the Kiosk is planned over two stages -

2016 – June 2017

Refurbish inside/outside of building over the first thirty days of occupation, to operate a professional beachside cafe.

Re-equip the facilities to provide;

- Beachside menu of food and drinks, inside/alfresco/takeaway
- Fuel (ULP, Premium) and later Distillate
- Ice and some fishing essentials including bait
- Apply for a liquor licence

July 2017 - June 2018

Redesign external space to increase the alfresco area around the north, south and western walls including shaded areas;

- Provide duel toilet facilities
- Replace and modernise the fuel bowsers
- Provide ATM and WiFi
- Seek expansion of lease area and possibly management of the Balgowan camping ground.
- Expand the building to the west to modernise the kitchen to provide year round dine in options.

There is over 34 years' combined experience between the two Kiosk employees who have worked in catering, patisseries, a lunch bar and as owner/operator of a pizza bar.

A letter is attached, confirming that the Directors of KB Leisure Pty Ltd are in a financial position to meet the current annual lease fee. Also received is a copy of the KB Leisure Pty Ltd Constitution, the Business Sale Contract Schedule for the purchase of the Kiosk and a Discretionary Trust Deed for the operators.

The current five year lease is due to expire 14th January 2017 with a further right of renewal for five years. A Consent to Lease Dedicated Crown Land application, for the five year extension, has been lodged to the Department for Environment, Water and Natural Resources (DEWNR).

As the proposed new lessee is a corporate entity, a Director's Guarantee will be entered into.

COMMUNITY ENGAGEMENT PLAN

Not applicable

CONSULTATION PROCESS

In preparing this report, the following Yorke Peninsula Council officers were consulted:

• Property Tenure Officer

In preparing this report, the following External Parties were consulted:

• DEWNR

POLICY IMPLICATIONS

Not applicable

BUDGET AND RESOURCE IMPLICATIONS

The solicitor's document preparation cost of \$660 is to be shared equally between the Council and the lessee.

The current lease fee is \$391.08 (GST inclusive) per annum, increasing annually by the Consumer Price Index percentage increase for Adelaide.

The DEWNR application fee of \$407 is the responsibility of the current lessee.

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Local Government Act 1999 Section 202 – Alienation of community land by lease or licence.

ATTACHMENTS

Attachment 1: Presentation for lease reassignment

Attachment 2: Letter from Hood Sweeney confirming financial position



Balgowan Cliff Top Kiosk

Balgowan Kiosk

<u>Owner : Lessee</u> **KB Leisure Pty Ltd,** 30 Rowe Terrace, Ardrossan SA 5571 ABN 16 605 672 071 <u>Directors:</u> Kevin Holland Bim Mahendroo

<u>Operator:</u> Cabro Family Trust T/A Balgowan Cliff Top Kiosk 30 Rowe Terrace, Ardrossan, SA 5571

<u>Directors:</u> Kevin Holland Cassandra Holland



Balgowan Kiosk

Proposed Opening Times:

Commencement: (Summer) 0700hrs to 1900hrs x 7 days.

Winter: 1000rs – 1700hrs x 5 days

These hours will be reviewed depending on demand.

Goals:

1, Provide outlet for beach side facilities, food and drinks all year round to Balgowan.

2, Support local community projects.

3, Provide employment opportunities for local young people.

4, Develop and expand a sustainable business at Balgowan.



Proposed Development

Stage 1 – Oct 2016 to June 2017:

- Refurbish outside and inside of building to operate professional beachside cafe. – Est 30 days.
- Re-equip facilities to provide:
- Beachside menu of food and drinks inside, alfresco and takeaway.

Incl: Usual, best tasting pizza, fresh sandwiches/rolls to order, slushies, fresh coffee etc

- Fuel (ULP, Premium) and later Distillate.
- Ice, some fishing essentials. Bait
- Apply for liquor licence.
- Open 1 Dec 2016

Proposed Development

Stage 2 - July 2017 to June 2018:

- Redesign external space to increase alfresco area around 3 walls – north, south and west incl shaded area
- Replace phone box with duel toilet facilities
- Replace and modernise fuel bowsers
- Provide ATM and WIFI
- Apply to manage caravan park.
- Seek expansion of lease area.
- Expand building to the west to modernise the kitchen to provide more year round dine-in options.

Financial Capacities

through accountants – Hood Sweeney. Both KB Leisure and Cabro Family Trust can external sources if required as confirmed meet all required lease and running costs from

Operating Capacities

Direct operator experience:

Employees:

Cassandra Holland:

+14 yrs – Ansett Catering, Patisserie and a lunch bar in WA

Vince Crisa:

+20 yrs owner/operator of John's Pizza Bar, Coober Pedy.

Balgowan Cliff Top Kiosk

Immediate Requests of the Council:

- Assign Crown Lease to KB Leisure Pty Ltd.
- Permit trimming of Date Palms.
- Receive an application for a liquor licence from Kevin Holland of Cabro Family Trust at the next opportunity.



DIRECTOR ASSETS & INFRASTRUCTURE SERVICES

ITEM 8 – CONFIDENTIAL

1. UNSEALED ROAD CONSTRUCTION TENDER 152/2016

PURPOSE

For Elected Members to consider awarding the tender for unsealed road construction (tender number 152/2016).

RECOMMENDATION

Section 90(3)(k) Order

1. That pursuant to Section 90(2) of the Local Government Act 1999, the Council orders that the public be excluded from the meeting with the exception of the Chief Executive Officer, Executive Assistant to the CEO and Mayor, Director Corporate and Community Services, Director Development Services and Director Assets and Infrastructure Services.

The Council is satisfied that, pursuant to section 90(3)(k) of the Act, the information to be received, discussed or considered in relation to agenda item 8 Unsealed Road Construction Tender is confidential information relating to –

"(1) tenders for the supply of goods, the provision of services or the carrying out of works;"

Accordingly, the Council is satisfied that the principle which states the meeting be conducted in a place open to the public has been outweighed in the circumstances.

Section 91(7) Order

2. That having considered agenda item 8 Unsealed Road Construction Tender in confidence under section 90(2) and (3)(k) of the Local Government Act 1999, the Council, pursuant to section 91(7) of that Act orders that the agenda report, and supporting documentation relevant to agenda item 8 titled Unsealed Road Construction Tender be retained in confidence for a period of 12 months.

LINK TO STRATEGIC PLAN					
Goal:	5 Responsible Governance				
Strategy:	5.3 Meet all legislative requirements and compliance with Council's internal controls				

BACKGROUND

As per Yorke Peninsula Council's PO058 Purchasing and Procurement Policy, this report is called for a supplier to be recommended to Council for selection, following an open tendering purchase method for construction / upgrades of identified unsealed roads.

DISCUSSION

It is recommended that the public be excluded for consideration of this item to enable consideration in confidence under Section 90(3)(k) of the Local Government Act.

COMMUNITY ENGAGEMENT PLAN

As the report is for Council to consider and report in confidence, it has not been necessary to engage with the community on this occasion.

CONSULTATION PROCESS

In preparing this report, the following Yorke Peninsula Council officers were consulted:

• Chief Executive Officer

In preparing this report, the following External Parties were consulted:

• Nil

POLICY IMPLICATIONS

Sections 90 and 91 - Local Government Act 1999

BUDGET AND RESOURCE IMPLICATIONS

Not applicable

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Sections 90 and 91 - Local Government Act 1999

ATTACHMENTS

Nil

DIRECTOR ASSETS & INFRASTRUCTURE SERVICES

ITEM 8 – CONFIDENTIAL

2. PURCHASE OF ONE (1) PATROL GRADER TENDER 155/2016

PURPOSE

For Elected Members to consider awarding the tender for the purchase of one (1) patrol grader (tender number 155/2016).

RECOMMENDATION

Section 90(3)(k) Order

1. That pursuant to Section 90(2) of the Local Government Act 1999, the Council orders that the public be excluded from the meeting with the exception of the Chief Executive Officer, Executive Assistant to the CEO and Mayor, Director Corporate and Community Services, Director Development Services and Director Assets and Infrastructure Services.

The Council is satisfied that, pursuant to section 90(3)(k) of the Act, the information to be received, discussed or considered in relation to agenda item 8 Purchase of One (1) Patrol Grader Tender is confidential information relating to –

"(1) tenders for the supply of goods, the provision of services or the carrying out of works;"

Accordingly, the Council is satisfied that the principle which states the meeting be conducted in a place open to the public has been outweighed in the circumstances.

Section 91(7) Order

2. That having considered agenda item 8 Purchase of One (1) Patrol Grader Tender in confidence under section 90(2) and (3)(k) of the Local Government Act 1999, the Council, pursuant to section 91(7) of that Act orders that the agenda report, and supporting documentation relevant to agenda item 8 titled Purchase of One (1) Patrol Grader Tender be retained in confidence for a period of 12 months.

LINK TO STRATEGIC PLAN				
Goal:	5 Responsible Governance			
Strategy:	5.3 Meet all legislative requirements and compliance with Council's internal controls			

BACKGROUND

As per Yorke Peninsula Council's PO058 Purchasing and Procurement Policy, this report is called for a supplier to be recommended to Council for selection, following an open tendering purchase method for the purchase of one (1) patrol grader.

DISCUSSION

It is recommended that the public be excluded for consideration of this item to enable consideration in confidence under Section 90(3)(k) of the Local Government Act.

COMMUNITY ENGAGEMENT PLAN

As the report is for Council to consider and report in confidence, it has not been necessary to engage with the community on this occasion.

CONSULTATION PROCESS

In preparing this report, the following Yorke Peninsula Council officers were consulted:

• Chief Executive Officer

In preparing this report, the following External Parties were consulted:

• Nil

POLICY IMPLICATIONS

Sections 90 and 91 - Local Government Act 1999

BUDGET AND RESOURCE IMPLICATIONS

Not applicable

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Sections 90 and 91 - Local Government Act 1999

ATTACHMENTS

Nil

DIRECTOR CORPORATE AND COMMUNITY SERVICES

ITEM 8 – CONFIDENTIAL

3. UPDATE ON PROJECT - CONSTRUCTION OF FOUR (4) CARAVAN PARK CABINS AT THE MARION BAY CARAVAN PARK TENDER 128/2015

PURPOSE

To provide updated information regarding the construction of Caravan Park cabins at the Marion Bay Caravan Park (tender number 128/2015).

RECOMMENDATION

Section 90(3)(k) Order

1. That pursuant to Section 90(2) of the Local Government Act 1999, the Council orders that the public be excluded from the meeting with the exception of the Chief Executive Officer, Executive Assistant to the CEO and Mayor, Director Corporate and Community Services, Director Development Services, Director Assets and Infrastructure and Manager Business and Public Relations.

The Council is satisfied that, pursuant to section 90(3)(k) of the Act, the information to be received, discussed or considered in relation to agenda item 8 Update on Project – Construction of four (4) Caravan Park Cabins at the Marion Bay Caravan Park Tender 128/2015 is confidential information relating to –

"(1) tenders for the supply of goods, the provision of services or the carrying out of works;"

Accordingly, the Council is satisfied that the principle which states the meeting be conducted in a place open to the public has been outweighed in the circumstances.

Section 91(7) Order

2. That having considered agenda item 8 Update on Project – Construction of four (4) Caravan Park Cabins at the Marion Bay Caravan Park Tender 128/2015 in confidence under section 90(2) and (3)(k) of the Local Government Act 1999, the Council, pursuant to section 91(7) of that Act orders that the agenda report, and supporting documentation relevant to agenda item 8 Update on Project – Construction of four (4) Caravan Park Cabins at the Marion Bay Caravan Park Tender 128/2015 be retained in confidence for a period of 12 months.

LINK TO STRATEGIC PLAN

Goal: 1 Economically Prosperous Peninsula

Strategy: 1.3 Improve visitor experiences, infrastructure, signage, information and support

BACKGROUND

As per Council's PO058 Purchasing and Procurement Policy, this report is required to recommend a supplier to Council for selection, following an open tendering purchase process for the Construction of four (4) caravan park cabins at the Marion Bay Caravan Park. In light of changing circumstances and requirements since Council's endorsement of the selected tender the Tender Panel has recommended a change to the original purchase decision endorsed by Council. Council resolution is required.

DISCUSSION

It is recommended that the public be excluded for consideration of this item to enable consideration in confidence under Section 90(3)(k) of the Local Government Act.

COMMUNITY ENGAGEMENT PLAN

As the report is for Council to consider and report in confidence, it has not been necessary to engage with the community on this occasion.

CONSULTATION PROCESS

In preparing this report, the following Yorke Peninsula Council officers were consulted:

• Tender Evaluation Panel

In preparing this report, the following External Parties were consulted:

• Nil

POLICY IMPLICATIONS

Sections 90 and 91 - Local Government Act 1999

BUDGET AND RESOURCE IMPLICATIONS

Expenditure will be in accordance with the Budget as approved by Council in the 2015/2016 financial year budget and rolled over to the 2016/2017 capital budget.

RISK/LEGAL/LEGISLATIVE IMPLICATIONS

Sections 90 and 91 - Local Government Act 1999

ATTACHMENTS

Nil