



DISTRICT COUNCIL OF LOXTON WAIKERIE
ANNUAL REPORT 2020-21





DISTRICT COUNCIL
OF LOXTON WAIKERIE

ANNUAL REPORT
2020-21

COUNCIL INFORMATION SNAPSHOT



Principal Office

35 Bookpurnong Terrace, Loxton



Waikerie Office

Strangman Road, Waikerie



Postal Address

PO Box 409
Loxton SA 5333

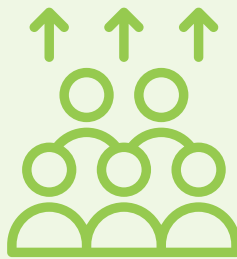


One Mayor

Elected at large



Area
7,767km²



Population
11,737



Ten
Councillors



LoxtonWaikerieCouncil



@loxtonwaikeriecouncil

Traditional Owners First Peoples of the River Murray and Mallee Region



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District Council of Loxton Waikerie Annual Report

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INTRODUCTION



MAYOR'S REPORT



The continued drought in our dryland farming during the financial year, has been difficult for many and we need to support each other through this period.

Council is continuing to allow those that have increased costs due to drought to delay their rates payments without interest penalties.

My thanks go to the Federal Government and our local member Tony Pasin MP for his support with funding assistance to families and for the Drought Communities Program.

On top of the effects of the prolonged drought the area and the state has had to bear the effects of COVID19 as it has seriously disrupted the lives and livelihoods of many of our residents. When we look around the world, we can see that we are fortunate to be in this area; in this state; in this country at this time. We are also fortunate that Council has had the financial capacity to take advantage of COVID stimulus funding that will fund a major \$5.3m revamp of the Waikerie Riverfront and CBD; as well as a Community Centre

to be built in conjunction with the Loxton Retirement Village \$2.6m and the completion of the mezzanine of the Loxton Sporting Complex \$1.6m.

Council has worked cooperatively together in focussing on the needs of the community with the many challenges for the future to provide the necessary infrastructure for our towns and residents to flourish economically and socially. Through long term solid financial management Council was in the position to be able not increase rates in the 2019/20 year to assist our residents that have adversely affected by the drought and COVID19 and flow on consequences for many families and businesses.

With the support from the Federal and State governments Council has been able to achieve major infrastructure upgrades including the inter-generational new sporting complex at Loxton. This facility the largest ever single infrastructure project of Council was achieved on time and within budget by Badge Construction and pleasingly Council was not required to take out any loans to fund its share of the project. Project Manager Daniel Brown did an excellent job of managing the supervision of the construction on behalf of Council.

Council continues to be in a robust financial position and operating healthy surpluses that will give us capacity into the future to use those funds to the maximum benefit of the community.

I wish to record my appreciation of the constructive way the elected members work together

to ensure the progress of our region, while still ensuring robust debate and deliberate feedback on Council's direction, they uphold the principles of good governance.

I would like to thank CEO David Beaton for his strong leadership and directors and staff for their commitment and efforts as we work in partnership to make our rating dollar go further.

Finally I want to acknowledge the great efforts of volunteers across the district, without your efforts in supporting community events, clubs, sport and community service this area would not be providing services that are second to none in regional SA, thank you.

Leon Stasinowsky
Mayor

COUNCIL AND COMMITTEES

Elected Member Committee Representation



*Left to Right - Back Row: Cr Kym Webber, Cr Michael Vowles, Cr Jordan Kleemann, Cr Peter Walker, Cr Jody Flavel, Cr Clive Matthews and Cr Terry Wheeldon
Front Row: Cr Deb Thiele, CEO David Beaton, Mayor Leon Stasinowsky, Cr Trevor Norton and Cr Sonya Altschwager*

COUNCIL AND COMMITTEES

Elected Member Committee Representation



Pursuant to Section 41 (6) of the Local Government Act the Mayor is appointed as ex-officio to all committees established pursuant to section 41 of the said Act.

MAYOR LEON STASINOWSKY

Council Committees and Working Groups

- Asset Management Committee
- Audit Committee
- Community Award Programme Assessment Panel
- Disability Access Action Plan Committee
- District Bushfire Prevention Reference Committee
- Houseboat Mooring Management Plan Advisory Committee
- Loxton North Recreation Grounds Committee
- Loxton Recreation Grounds Committee
- Loxton Retirement Village Committee
- Performance Review Committee
- The Pines Management Committee
- Policy Review Committee
- The Village Committee
- Waikerie Delivers
- Standing Drug Orders Endorsement Committee
- Recruitment of CEO Committee (from 16/3/18)
- Waikerie Visitor Information Services Evaluation Committee
- Strategic Planning and Development Policy Committee

Representative/delegate on External Committees or Working Groups

- Local Government Association (LGA) of SA State Executive Committee (proxy)
- Local Government Association of SA – AGM Council representative
- Murraylands and Riverland LGA
- Riverland Local Government Forum
- Local Government Finance Authority – AGM Council representative



DEPUTY MAYOR, CR TREVOR NORTON

Council Committees and Working Groups

- Asset Management Committee
- Audit Committee
- Boating Facilities Advisory Group
- Community Award Program Assessment Panel
- Loxton North Recreation and Grounds Committee
- Loxton Recreation Centre Project Control Group
- Loxton Retirement Village Committee
- Loxton Riverfront Advisory Group
- Waikerie Sporting Precinct Masterplan Consultative Forum

Representative/delegate on External Committees or Working Groups

- Riverland Local Government Forum
- Murray Mallee Riverland Local Government Association
- Riverland Fruit Fly Committee
- South Australian Fruit Fly Standing Committee (SA Local Government Association representative)
- Murray Lands Riverland Regional Development Australia Board
- River Murray Environmental Projects Group
- Riverland Regional Development Assessment Panel - until December 2019

COUNCIL AND COMMITTEES

Elected Member Committee Representation



CR SONYA ALTSCHWAGER

Council Committees and Working Groups

- Asset Management Committee
- Loxton Recreation Grounds Committee
- Loxton Riverfront Advisory Group

Representative/delegate on External Committees or Working Groups

- Loxton Community Centre
- Loxton Neighbourhood Watch Committee
- Loxton High School Council
- Destination Riverland



CR JODY FLAVEL

Council Committees and Working Groups

- Asset Management Committee (Chairperson)
- Audit Committee
- CEO Recruitment Committee
- Loxton Retirement Village
- Loxton Riverfront Advisory Group
- Loxton Recreation Centre Project Control Group



CR JORDANN KLEEMANN

Council Committees and Working Groups

- Waikerie Delivers Committee
- Community Award Programme Assessment Panel
- Waikerie Sporting Precinct Masterplan Consultative Forum

Representative/delegate on External Committees or Working Groups

- Waikerie Community Sports Centre

COUNCIL AND COMMITTEES

Elected Member Committee Representation



CR CLIVE MATTHEWS

Council Committees and Working Groups

- Asset Management Committee
- Australia Day Selection Panel
- Community Award Programme Assessment Panel
- Waikerie Sporting Precinct Masterplan Consultative Forum
- Boating and Riverfront Facilities Plan
- Waikerie Ramco Recreation Grounds Committee

Representative/delegate on External Committees or Working Groups

- Waikerie Health Advisory Council
- Waikerie High School



CR DEB THIELE

Council Committees and Working Groups

- Asset Management Committee
- Audit Committee
- Australia Day Selection Panel
- The Pines Management Committee
- Loxton Riverfront Advisory Group

Representative/delegate on External Committees or Working Groups

- Loxton Health Advisory Council
- Loxton Chamber of Commerce
- Loxton High School – Independent Learning Centre



CR MICHAEL VOWLES

Council Committees and Working Groups

- Asset Management Committee
- Audit Committee
- Loxton Riverfront Advisory Group
- Loxton Recreation Centre Project Working Group

COUNCIL AND COMMITTEES

Elected Member Committee Representation



CR PETER WALKER

Council Committees and Working Groups

- Asset Management Committee
- Audit Committee
- Australia Day Selection Panel
- Waikerie Delivers Committee (14/12/18 to 21/6/19)
- Waikerie Sporting Precinct Masterplan Consultative Forum
- Waikerie Ramco Recreation Grounds Committee

Representative/delegate on External Committees or Working Groups

- Murray Darling Association Region 5 Committee
- CORES (Communities Response to Eliminating Suicide)
- Waikerie Cemetery Committee
- Riverland Community Suicide Prevention Network



CR KYM WEBBER

Council Committees and Working Groups

- Asset Management Committee
- Waikerie Delivers Committee
- Waikerie Sporting Precinct Masterplan Consultative Forum
- Boating and Riverfront Facilities Plan

Representative/delegate on External Committees or Working Groups

- Murray Darling Association Region 5 Committee
- Riverland Local Government NRM Advisory Group of the SA Murray Darling Basin NRM Board
- Riverland West Landcare
- Riverland West Chamber of Commerce
- Waikerie Community Arts Centre
- Neighbourhood Watch
- Loxton Tree Waterers Group



CR TERRY WHEELDON

Council Committees and Working Groups

- Asset Management Committee
- Australia Day Selection Panel
- Loxton Recreation Grounds Committee
- Boating and Riverfront Facilities Plan
- Loxton Recreation Centre Project Control Group
- Loxton Hospital Advisory Committee

CHIEF EXECUTIVE OFFICER'S REPORT



Council completed a very successful year with a healthy surplus of \$220,000 during a period where it had a second year of zero rate increases due to the continuing drought conditions and the effects of COVID19 at the time of finalising the 2020/21 budget.

COVID19 had continuing effects on Council operations with many staff working from home and offices closed for periods of time.

During these difficult times Council has still embarked on its most ambitious capital program as the result of financial support of the Federal and State governments, with over \$25m of grants to deliver \$43m in local projects in this term of Council above our normal programs. That has seen major upgrades to the Waikerie Riverfront and ongoing improvements in the Waikerie CBD.

The Precinct mezzanine level was completed in Loxton and it is a first-class regional facility that will serve the community for years to come. Council was successful in attracting \$3.5m

to upgrade local B-Double intersections throughout our road network and where it interfaces with the state and federal highways and \$1m towards sealing 17kms of the Taplan Road. This is the first section of sealed Council road in eastern section of the Council and will support grain and livestock transport.

It was pleasing that Council's voucher system was strongly supported by the community and saw \$200,000 invested into the local business sector as it struggled from the COVID19 restrictions in the lead up to Christmas 2020.

Loxton offices were required to be vacated due to ongoing issues with mould and the needs to address the serious structural issues that were creating the problem. It is envisaged that this heritage listed building will be redeveloped to support the Loxton Library; Visitor Centre and local history and Council awaits applications for funding to support the new facility. I wish to thank the Community, elected members and staff who made considerable adjustments prior to the move to 35 Bookpurnong Terrace.

I wish to offer my thanks to the staff who have been superb in adjusting to the trying conditions and continuing to deliver for the community at a sustained level to turn the projects into reality and still maintain our ongoing services.

The direction of the Council led by Mayor Stasinowsky has set a great example for what can be achieved by working cooperatively with the community so that long term community goals can be achieved.

David Beaton
Chief Executive Officer

GOVERNANCE STATEMENT



DECISION MAKING STRUCTURE

Local Government Act 1999 - Section 41

Council believes strongly in open and accountable local government and has established community-based committees to offer advice and make recommendations under Section 41 of the Local Government Act.

Council is actively working towards structures that facilitate positive community engagement, not just in the form of consultation, but also assisting

in the formation of plans and decision making. To date, the assistance of reference and advisory groups has assisted with this process.

Reports and minutes containing recommendations from Section 41 Committees listed below are included in the Council monthly meeting Agenda for consideration and adoption by Elected Members. Agendas and minutes of the committee meetings are also available on the Council website:

lwdc.sa.gov.au

Council Officers have delegated authority to make certain decisions under the direction of Council whilst other decisions will be referred to Council.

Delegations under various acts of legislation and policies of Council are noted within Council's delegations register.

Council website:

lwdc.sa.gov.au

*District Council of Loxton Waikerie
- Delegation Register*

SECTION 41 COMMITTEES

| COMMITTEE | PURPOSE OF COMMITTEES |
|--|--|
| Asset Management | <p>Review Council's asset portfolio to identify opportunities and develop policies to reduce the financial impact on Council's operating position and strengthen its financial sustainability.</p> <p>Investigate consistency in treatment across community groups and sporting organisations and their respective lease and license arrangements.</p> <p>Development and review of Community Land Management Plans.</p> |
| Audit | <p>Pursuant to Section 126 (1) of the Local Government Act 1999:- Enquire into and report to Council of all matters that the Council confers ton it.</p> <p>The function of an audit committee include, but are not limited to – the review of annual financial statement, strategic management plans or annual business plan, liaising with Council's auditor and reviewing internal controls.</p> |
| Loxton North Recreation Grounds | <p>Maintenance and administration of the Loxton North Recreation Grounds.</p> |
| Loxton Recreation Grounds | <p>To assist Council in relation to recreation grounds and facilities under the care and management of Council within the Loxton township.</p> |
| Loxton Retirement Village | <p>Management of the Loxton Retirement Village.</p> |

SECTION 41 COMMITTEES

| COMMITTEE | PURPOSE OF COMMITTEES |
|--|--|
| The Pines Management | Maintenance of the character and attend to the upkeep of The Pines Historic Home. |
| Waikerie Delivers | To play a significant role in the activation of the Waikerie business community and capture and communicate ideas and initiatives. |
| Waikerie Ramco Recreation Grounds Committee | Maintenance and administration of the Waikerie Ramco Recreation Grounds. |

Other Council Committees, Panels or Working Groups

| COMMITTEE | PURPOSE OF COMMITTEES |
|---|--|
| Riverland Regional Building Fire Safety Committee | Responsible, under the Planning Development Infrastructure Act 2016, for building fire safety matters. |
| Riverland Regional Assessment Panel | The Riverland Regional Assessment Panel is constituted by the Minister for Planning, pursuant to Section 84(1)(a) of the Planning Development Infrastructure Act 2016. The Panel is relevant authority for development assessment under the Act. The Panel chooses to delegate some of its assessment powers to the Regional Assessment Manager. |
| Community Award Program Assessment | To advise Council staff regarding assessment of applications/nominations for Community Awards. |
| Loxton Riverfront Advisory | To make recommendations for potential upgrades to the Loxton Riverfront. |
| Waikerie Sporting Precinct Masterplan Consultative Forum | Stakeholders provided the opportunity to input into the development of a draft masterplan for the future development of the precinct. |

Agendas and minutes of committees of Council are available on Council's website: lwdc.sa.gov.au

ALLOWANCES PAID

To Elected Members and Council Committee Members

Elected Members receive an allowance as provided for under the Local Government Act 1999 for discharging their formal duties, which is set by the Remuneration Tribunal and adjusted annually by formula prescribed by the regulations.

ELECTED MEMBERS ALLOWANCES AND BENEFITS

| | |
|---|--|
| Mayoral allowance | \$58,272 <i>Plus a fully maintained vehicle with limited private use within South Australia</i> |
| Deputy Mayoral allowance | \$18,210 |
| Chairman of standing committees allowance | \$18,210 |
| Elected Member allowance | \$14,568 |

ADDITIONAL ALLOWANCES PAYABLE

| | |
|---|-------------------|
| For those members (excluding the principal member) whose usual place of residence is at least 30km but less than 50 kms from the principal office. | \$430 per annum |
| For those members (excluding the principal member) whose usual place of residence is located at least 50km but less than 75kms from that Council's principal office. | \$734 per annum |
| For those members (excluding the principal member) whose usual place of residence is located at least 75km but less than 100kms from that Council's principal office. | \$1,101 per annum |
| For those members (excluding principal members) whose usual place of residence is located at least 100kms or more from that Council's principal office. | \$1,546 per annum |

ALLOWANCES PAID

To Elected Members and Council Committee Members

| ADDITIONAL ALLOWANCES | |
|---|---|
| Independent Chair of the Audit Committee | \$1,200.00 per meeting* |
| Independent members (three) of the sitting <i>(Note: shared between the three Councils)</i> | \$400.00 per meeting* |
| Riverland Regional Assessment Panel (sitting fee) | \$750.00 per meeting* (Independent Chair) |
| | \$400.00 per meeting* (Independent Members) |
| | \$350.00 per meeting* appointed on a rotational basis by the member Councils (Elected Member Representative) |

*These costs are shared between the member Councils.

TRAINING, SEMINARS AND CONFERENCES

Training and Development for Elected Members

In accordance with the District Council of Loxton Waikerie's Training and Development for Elected Members Policy, Council members were provided with opportunities to undertake training and development activities during 2020-21 and attended the following:

| NAME | DATE | DETAILS |
|---------------------------------|-------------------|--|
| Mayor Leon Stasinowsky (Mayor) | Nil | |
| Cr Trevor Norton (Deputy Mayor) | Nil | |
| Cr Sonya Altschwager | 24 September 2020 | LGIU Australia - How to create more resilient local economies– online workshop |
| | 17 March 2021 | LGA Community Conversations – A Coaching Approach – Adelaide |
| | 19 April 2021 | SAROC - Attracting workers to SA's Regions – Online Workshop |
| Cr Jody Flavel | Nil | |
| Cr Jordann Kleemann | Nil | |
| Cr Clive Matthews | Nil | |
| Cr Deb Thiele | Nil | |
| Cr Michael Vowles | Nil | |
| Cr Peter Walker | Nil | |
| Cr Kym Webber | Nil | |
| Cr Terry Wheeldon | Nil | |

MEETINGS

Attendance at Meetings

Council Meetings are held on the third Friday of each month commencing at 9:00am. Council meetings alternate between Loxton and Waikerie. Meetings in Loxton are held at The Precinct and meetings held in Waikerie are held in the Council Chambers.

Due to unprecedented COVID-19 restrictions, Council meetings are also able to be held electronically and these meetings are held on Zoom with connection details advertised on the Council website.

The public are welcome to attend all Council meetings.

Council agendas are available from the Council offices, website and a copy is provided at the Council Meeting for public viewing.

Elected Members also sit on committees of Council and within the community, they are noted within the Annual Report - Elected Member Committee Representation.

MEETING ATTENDANCE SCHEDULE 2019-2020

| Elected Members | Council Meetings | Special Meetings of Council |
|--------------------------------|------------------|-----------------------------|
| LE Stasinowsky (Mayor) | 11 | 3 |
| Cr TJ Norton (Deputy Mayor) | 12 | 3 |
| Cr SA Altschwager | 12 | 2 |
| Cr JF Flavel | 12 | 3 |
| Cr JL Kleemann | 11 | 3 |
| Cr CA Matthews | 11 | 3 |
| Cr DA Thiele | 12 | 3 |
| Cr MJ Vowles | 12 | 3 |
| Cr PA Walker | 12 | 3 |
| Cr KA Webber | 12 | 3 |
| Cr TM Wheeldon | 10 | 2 |
| Total Meetings Held | 12 | 3 |

DELEGATION REGISTER

Local Government Act 1999

Councils have a range of powers and functions to perform which are conferred under a number of different Acts of Parliament. Section 44 of the Local Government Act 1999 allows a Council to delegate many of its decision making powers and functions under these Acts.

The primary purpose of delegating powers and functions is to facilitate an efficient and effective organisation by allowing decisions to be made by the staff who carry out day to day operations. The delegations register is available to be viewed on the Council's website.

POLICIES

Policies, codes of practice and codes of conduct are fundamental components of Council's good governance framework. Council uses them to:

- set direction
- guide decision making by the elected Council and administration; and
- inform the public about how Council will normally act.

Policies and codes are reviewed, as required either by legislation or the direction of Council. Firstly by the Policy Review Committee of Council and then referred to Council for consideration. The Policy Review Committee was dissolved in November 2019 and Policies and Codes were referred directly to Council.

Giving effect to policy direction is then the responsibility of the Chief Executive Officer and administration, this involves setting clear and detailed procedures to be followed by staff.

In addition to mandatory registers and codes, Council has

a number of policies which can be viewed on Council's website including policies listed below:

- Absence of the Chief Executive Officer
- Advice / Information to Elected Members
- Alterations and Business Use of a Public Road
- Annual Delivery / Strategic Delivery of Projects and Status Report
- Appointment to External Organisations
- Australia Day Awards
- Budget Development, Reporting and Amendment
- Child Safe Environments
- Cemeteries and Natural Burial Grounds
- Christmas Closure
- Community Award
- Community Facilities Lease/Licencing
- Community Question Time
- Confidentiality Guidelines
- Conflict of Interest – Guidelines
- Customer Service

- Emergency Response Operations in Support of the Country Fire Service
- Fraud and Corruption Prevention
- Hardship Policy for Residential Customers –minor and intermediate retailers
- Light Vehicle Crossover
- Loxton Retirement Village Policies
- Public Consultation Policy
- Residential Waste – Kerbside Recycling
- Risk Management
- Rural Property Addressing
- Social Media
- Tree Management
- Volunteer

All policies of Council are available for inspection at the Council offices in Loxton or Waikerie during business hours at no charge. Copies of the policies are also available from Council's website lwdc.sa.gov.au or postal copies may be obtained from the Council offices free of charge.

COUNCIL ELECTIONS

The Local Government (Elections) Act 1999 provides for periodic Local Government elections to be held in November every four years. The next election is due in November 2022.

CORPORATE STATEMENT



STRATEGIC OBJECTIVES

In November 2015 Council adopted its Strategic Plan, titled LW Future, which guides the development and management of the Council district. LW Future guided the 2020-21 Annual Business Plan through the progression of projects and actions that will assist the delivery of Council's strategic objectives and goals.

A summary of some of the projects and actions completed or commenced in the 2020-21 financial year are listed below.

LW Future is available to view at lwdc.sa.gov.au

CAPITAL WORKS PROGRAM

OUR COMMUNITY

| | | |
|---------------------------------|---|---------------|
| 1.1 Community Enablement | | |
| 1.1.1 | Development Youth Activation Strategy - develop overarching strategy and identify specific projects to be supported at both Waikerie and Loxton High Schools. | Completed |
| 1.2.4 | Support the Community Cluster - provide support toward the Loxton Community Cluster Program | In Progress |
| 1.2.4 | Age & Wellness Strategy - develop implementation strategy | Carry Forward |
| 1.2 Community Health | | |
| 1.2.3 | Upgrade of dog pounds - upgrade of both dog pounds. Existing pounds offer poor conditions for animals and do not allow staff to work using best practice (particularly with dangerous dogs) | Carry Forward |
| 1.2.3 | De-sex subsidy and education program - fund the Chip Blitz program to assist with new Animal Management Act - This will be a reoccurring budget item in future years | Completed |
| 1.3 Sport and Recreation | | |
| 1.3.1 | Boat Ramps - upgrade of boat ramp facility at Kingston on Murray. | In Progress |
| 1.3.1 | Loxton Swimming Pool solar matting - Replace solar matting that is damaged and at the end of its useful life. | Carry Forward |

STRATEGIC OBJECTIVES

CAPITAL WORKS PROGRAM

OUR ENVIRONMENT

3.1 Assets and Infrastructure

| | | |
|-------|---|---------------|
| 3.1.1 | Waikerie CBD Revitalisation - Complete works on the revitalisation of the Waikerie central business district (Peake Terrace). | Ongoing |
| 3.1.1 | Waikerie Riverfront - Fencing and Kerb - upgrade of fencing and kerbing at the Waikerie Riverfront. | Carry Forward |
| 3.1.1 | GML Routes, Intersections and Risk Management – Intersection Works - This project will commence addressing the highest priority works to ensure intersections and roads are adequate as GML & Commodity B-Double Routes. This project will likely take 3-4 years. This project is carried forward from 2018-19. | Carry Forward |
| 3.1.1 | GML routes, intersections and risk management – detailed designs - this project will commence addressing the highest priority detailed designs to ensure intersections and roads are adequate as GML & Commodity B-Double Routes. This project is carried forward from 2018-19 and will likely take 3-4 years. | Carry Forward |
| 3.1.1 | Lions Riverfront Playground footpath - construct footpath to connect riverfront playground and new water play park to Peake Terrace. | Carry Forward |
| 3.1.1 | Hentschke Rose Garden - bark chips, tree planting and installation of park benches. This is the first stage of works with future stages possibly planned and budgeted for in future financial years in consultation with the LRGC and Hentschke Family. | Completed |
| 3.1.1 | Painting of Waikerie look out tower - to repaint the lookout tower on the cliff top walk. | Carry Forward |
| 3.1.1 | Waikerie Federation Park Stairs - stairs behind Rain Moth Gallery are unfinished. | Carry Forward |
| 3.1.1 | Update industrial signage - Loxton and Waikerie - update industrial signage in the district. Depending on cost project may need to be staged over two financial years. Existing signage is faded and needs replacing. Policy for management of signs to be developed first. | Carry Forward |
| 3.1.1 | Power installation at the top Waikerie roundabout - solar lighting at top roundabout in accordance with the Flag Pole Policy | Carry Forward |
| 3.1.1 | Waikerie Walking Trail (linking Fauna Park, Hart Lagoon Trail and the Waikerie Riverfront) - install walking trail that aims at linking Fauna Park, Hart Lagoon Trail and the Waikerie Riverfront. | Carry Forward |

STRATEGIC OBJECTIVES

CAPITAL WORKS PROGRAM

OUR ENVIRONMENT

3.1 Assets and Infrastructure

| | | |
|---------------|---|---------------|
| 3.1.1 | Kingston on Murray - CWMS - HRAP Project - continued partnership with flinders University and LGA for waste water research at Kingston on Murray. | Ongoing |
| 3.1.2 | Ramco Cemetery Upgrades - entrance sign, irrigation and planting trees. This project may need to be staged over two FY's. | Carry Forward |
| 3.1.2 | Heritage Park Tree Sculpture Maintenance - maintenance of Heritage Park tree sculpture. Includes concrete plinths for the sculptures to sit on. | Completed |
| 3.1.2 | Waikerie Christmas decorations - budget to allow for the install and removal of decorations. This will be a reoccurring budget item in future years. | Ongoing |
| 3.1.2 | Pine tree removal - Mill Corner - removal of identified pine trees near Mill Corner | Completed |
| 3.1.2 | Removal of identified pine trees along Bookpurnong Terrace - project identified from LRGc to remove dead and dying trees that are planted to close together opposite Loxton Bowling Club | Completed |
| 3.1.2 | Stormwater mitigation - Waikerie Tennis Courts - re-shaping of ground around tennis courts and install new turf - including removal of 3 trees | Carry Forward |
| 3.1.3 | Loxton depot plans - detailed concept plans for proposed replacement of the Loxton Depot | Carry Forward |
| 3.1.3 | Waikerie Men's Shed - resurfacing of Waikerie Men's Shed floor. | Completed |
| 3.1.5 | Loxton Retirement Village - Loxton Retirement Village refurbished as required (funded from LRV investment reserve). | Ongoing |
| 3.1.10 | Stormwater Detention Basin - Waikerie Sporting Precinct - construction of a stormwater detention dam at the Waikerie Sporting Precinct to improve stormwater capture as well as reuse system which will also complement the Waikerie Sporting Precinct Master Plan. | Carry Forward |
| 3.1.10 | Automatic locking doors for the Waikerie Riverfront Toilets - upgrade of locking doors at the Waikerie Riverfront Toilets due to ongoing issues with vandalism. | Carry Forward |
| 3.1.10 | Loxton Community Wastewater Management System - outcome of the Community Wastewater Management System audit that infrastructure be renewed. | Carry Forward |

STRATEGIC OBJECTIVES

CAPITAL WORKS PROGRAM

OUR ENVIRONMENT

3.1 Assets and Infrastructure

| | | |
|---------------|--|---|
| 3.1.10 | Waikerie Institute Kitchen - refurbishment of Waikerie institute kitchen | Carry Forward |
| 3.1.10 | Loxton Riverfront Holiday Park Cabins - installation of new cabins at the Loxton Riverfront Holiday park to replace dormitory | Scope changed to Eco Tents Completed |
| 3.1.10 | Loxton Wharf Upgrade - upgrade to Loxton riverfront wharf | In Progress |
| 3.1.10 | Riverland Smart Agricultural Project - creation of LoRaWAN infrastructure to allow for greater use of sensors within the agricultural areas including irrigated and dryland | In Progress |
| 3.1.10 | Loxton Country Womens Association toilets - refurbishment of toilet facilities for the Loxton CWA | Carry Forward |
| 3.1.10 | Loxton Community Wastewater Management System - outcome of the Community Wastewater Management System audit that infrastructure be renewed. | Carry Forward |
| 3.1.10 | Loxton Hydrotherapy Pool - capital works at the Loxton hydrotherapy pool. | Completed |
| 3.1.10 | Riverland Smart Agricultural Project - creation of LoRaWAN infrastructure to allow for greater use of sensors within the agricultural areas including irrigated and dryland. | Completed |
| 3.1.10 | Loxton Sporting Complex - allocation of project management time to Loxton Sporting Complex. | Completed |

STRATEGIC OBJECTIVES

CAPITAL WORKS PROGRAM

INNOVATION AND EXCELLENCE

4.3 Community Engagement

| | | |
|--------------|---|-------------|
| 4.3.1 | Website maintenance/upgrade - Continued development of Tourism Websites | In Progress |
|--------------|---|-------------|

4.3 Organisational Development

| | | |
|--------------|---|-------------|
| 5.1.5 | WHS Training Budget - budget allowance for Corporate Regulatory Training such as First Aid and Warden Training. This will be a reoccurring budget item in future years. | In Progress |
|--------------|---|-------------|

| | | |
|--------------|--|---------------|
| 5.1.6 | Fuel Management System - fuel management system will allow accurate electronic measurement of fuel usage at both depots. | Carry Forward |
|--------------|--|---------------|

| | | |
|--------------|--|---------------|
| 5.1.6 | Import of new Disposal Schedule GDS40 into CM9 - State Records have introduced a new disposal schedule for LG (GDS40). Current Schedule in CM9 (GDS20) has expired | Carry Forward |
|--------------|--|---------------|

| | | |
|--------------|--|-------------|
| 5.1.6 | Riverland G3 Information Technology and Communication Strategic Plan - implementation of initiatives to improve and enhance Council's information technology delivery. | In Progress |
|--------------|--|-------------|

| | | |
|--------------|---|-------------|
| 5.1.8 | Drug/Alcohol Testing x 2 - increase in staff testing from once to twice a year, currently only budgeted for once per year. This will be a reoccurring budget item in future years | In Progress |
|--------------|---|-------------|

COUNCIL FINANCIAL PERFORMANCE

In 2020-21 Council continued its strong financial performance with an operating result of \$223,000. This result is \$147,000 less than Council's adopted budget surplus of \$370,000.

An operating surplus result demonstrates that Council is delivering the required services without creating a burden on future generations.

Council is required to report on defined Key Performance Indicators (KPI) which measures

the impact of the Council's financial performance and position on its long-term sustainability. Council's Long-Term Financial Plan establishes the target for the particular year, combined with target ranges adopted by Council.

OPERATING SURPLUS

The operating result shows the financial performance of Council by looking at total income less expenses.

| YEAR | RESULT SURPLUS |
|--|----------------|
| 2020-21 Adopted Budget | \$370,000 |
| 2020-21 Long Term Financial Management Plan Target | \$391,000 |
| 2020-21 Financial Result | \$223,000 |

OPERATING SURPLUS RATIO

The Operating Surplus Ratio is the operating surplus/(deficit) expressed as a percentage of general and other rates, net of rate rebates and revenues from the Regional Landscape levy.

| YEAR | RESULT STATUS |
|--|---------------|
| 2020-21 Adopted Budget | 2.83% |
| 2020-21 Long Term Financial Management Plan Target | 2.89% |
| 2020-21 Financial Result | 1% |

Council's target is to achieve, on average over time, an operating surplus ratio of 0%.

NET FINANCIAL LIABILITIES

| YEAR | RESULT SURPLUS |
|--|----------------|
| 2020-21 Adopted Budget | 29% |
| 2020-21 Long Term Financial Management Plan Target | 16% |
| 2020-21 Financial Result | 1% |

The ratio of 1% is well within the Council's and the LGA target to be greater than zero and less than 100% of total operating revenue

ASSET SUSTAINABILITY RATIO (ASSET MANAGEMENT PERFORMANCE)

Net asset renewal expenditure is defined as net capital expenditures on the renewal and replacement of existing assets and excludes new capital expenditure on the acquisition of additional assets. This ratio indicates whether the Council is renewing or replacing existing assets at the rate of consumption.

| YEAR | RESULT STATUS |
|--|---------------|
| 2020-21 Adopted Budget | 96% |
| 2020-21 Long Term Financial Management Plan Target | 100% |
| 2020-21 Financial Result | 129% |

A long-term average ratio of 100% would indicate that Council is investing adequately in maintaining its asset base. The annual target is between 90–110%.

RATING AND VALUATION SUMMARY

| RATING COMPONENT | | 2019-20 | 2020-21 |
|------------------|------------------------------|-----------------|-----------------|
| 1 | FIXED CHARGE | \$325 | \$325 |
| | Amount Total Collection | \$2,246,400 | \$2,249,975 |
| | % of Total Rates | 22.3% | 22.3% |
| 2 | DIFFERENTIAL RATES | | |
| | 1. In Town | \$2,398,335 | \$2,408,213 |
| | 2. Out of Town | \$5,421,042 | \$5,420,833 |
| 3 | VALUATION | | |
| | Rateable Land | \$1,922,547,208 | \$2,100,110,374 |
| | Non Rateable Land | \$50,804,692 | \$50,665,966 |
| | All Land | \$1,973,351,900 | \$2,150,776,340 |
| 4 | SEPARATE RATE | | |
| | Catchment Board Contribution | n/a | n/a |
| | Catchment/NRM Levy | \$461,454 | \$461,078 |

| VALUATION COMPARISON | 2019-20 | | | 2020-21 | | |
|----------------------|-------------|----------------------|-------------|-------------|----------------------|-------------|
| | PROPERTIES | ASSESSED VALUE (\$) | % INCREASE | PROPERTIES | ASSESSED VALUE (\$) | % INCREASE |
| 1 Residential | 4549 | 914,526,503 | 1.32 | 4578 | 985,825,126 | 7.23 |
| 2 Commercial | 383 | 100,953,247 | -0.17 | 379 | 99,916,402 | -1.04 |
| 3 Industry | 95 | 29,020,056 | 1.26 | 94 | 29,996,056 | 3.25 |
| 4 Primary Production | 2147 | 817,734,654 | 4.26 | 2151 | 922,014,690 | 11.31 |
| 5 Vacant Land | 627 | 43,402,523 | 5.02 | 612 | 47,596,629 | 8.81 |
| 6 Other | 242 | 16,910,225 | -4.38 | 239 | 14,761,471 | -14.56 |
| TOTALS | 8044 | 1,922,547,208 | 2.49 | 8053 | 2,100,110,374 | 8.45 |

HUMAN RESOURCE MANAGEMENT

The District Council of Loxton Waikerie is committed to a policy of equal opportunity in employment. The Council accepts that it has a responsibility to create an environment free from discrimination, and to ensure that the principle of merit operates unhindered by regard to irrelevant criteria.

AWARD AND ENTERPRISE AGREEMENTS

The Australian Workers Union Enterprise Bargaining Agreement No.12 is in place until 30 June 2022. The Australian Services Union Enterprise Bargaining Agreement No. 13 commenced from 1 July 2020 for a period of 3 years ending on 30 June 2023.

These agreements vary the wage and conditions of the Local Government Employees Award and the South Australian Municipal Salaried Officers Award to be organisation specific.

EMPLOYEE MATTERS

At 30 June 2021 Council employed 91 staff equalling 80.7 Full Time Equivalent positions (FTE).

NEW EMPLOYEES

Senior Management

Andrew Waters

Director of Commercial and Community Services (DCCS)

Office Based Employees

Peter Dobson

Environmental Health Officer

Greg Johnston

Development Officer – Building

Sharna Griffin

Library Information Office (Loxton Library)

Jaslyn Ison

Library Information Officer (Waikerie Library)

Oshianna Eyles

Finance Trainee (Loxton Office) Cert III Finance Administration

Travis O'Shaughnessy

Business Trainee (Loxton Office) Cert III Business Administration

Infrastructure Based Employees

Steve Warren

Infrastructure Employee (Loxton Depot)

Anthony Persello

Infrastructure Employee (Waikerie Depot)

Harley Otto de Grancy

Infrastructure Trainee (Loxton Depot) Cert III Horticulture

Jeb Loxton

Infrastructure Trainee (Loxton Depot) Cert III Horticulture

SIGNIFICANT RETIREMENTS/ RESIGNATIONS

Terri Hentschke 17 years

Infrastructure Officer/ Customer Service Loxton

Don Villis 15 years

Construction Team Waikerie Depot

Nathan Wishart 14 years

Chief Finance Officer

Lillian Jolly 12 years

Casual Cleaner Loxton

Calvin Hoyer 5 years

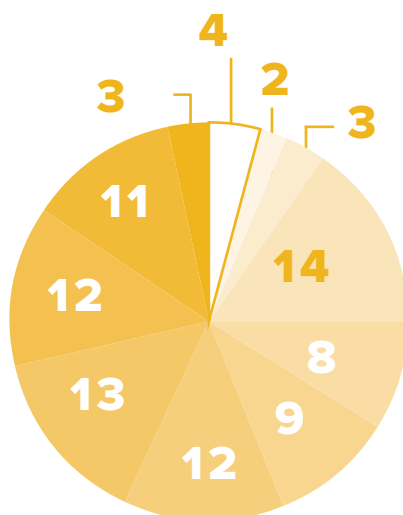
Compliance Officer Loxton

Gordon Thomson 3 years

Director of Corporate and Community Services

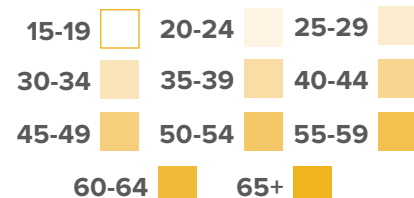
There were also 7 other resignations that were less than 3 years of service bringing the total resignations to 13. Of the above employees 2 have retired and 4 have moved on to other employment. On behalf of Council and our Community we wish them the very best for the future.

AGE PROFILE FOR EMPLOYEES



Total 91 Employees

| | |
|------------------|----|
| Male Employees | 55 |
| Female Employees | 33 |
| Vacancies | 3 |



WORK HEALTH AND SAFETY

Health and Wellbeing

Council is committed to maintaining and improving the health and wellbeing of its workforce. As part of this commitment, Council participated in the Local Government Association Workers' Compensation Scheme's (LGAWCS) Healthy Lifestyle Program and continues to provide screenings and preventative programs. Information sessions are also made available to employees on a continuing basis and have covered the following:

- Healthy Lifestyle Program - Health Assessments
- Ageing Workforce Program, including stretching in the workplace
- Skin Cancer Screenings
- Hearing Assessments
- Flu Vaccinations.

There has been further progress in the activities and resources to maximise worker safety and wellbeing and to maintain legal compliance by:

- Work Health and Safety Implementation Plan
- Continual improvement of Council's Contractor Management processes
- Documentation improvement in Hazard Management and use of hazardous chemicals.
- Further development of various document registers.

The Strategic Plan for Work Health and Safety requires Council, as an exempt employer, to set its own Work Health and Safety objectives in accordance with Return to Work Performance

Standards for Self Insurers (PSSI) and to integrate Work Health and Safety into the organisation's Strategic Management Plan.

Council continues to increase workplace efficiency by:

- Maintaining low incident rates
- Improving compliance with Work Health and Safety by improving Council's systems
- Assessing and maintaining a high level of safety for Employees, Contractors and Volunteers
- Participating in programs offered to assist Council in the improvement of Council's systems and practices
- Working closely with the Regional Risk Coordinator to improve Council's systems
- Conducting workplace inspections on a regular basis.
- Maintaining updated document registers.

The Strategic Plan for Work Health and Safety requires Council, as an exempt employer, to set its own Work Health and Safety objectives in accordance with Return to Work Performance Standards for Self Insurers (PSSI) and to integrate Work Health and Safety into the organisation's Strategic Management Plan.

Council continues to increase workplace efficiency by:

- Maintaining low incident rates
- Improving compliance with Work Health and Safety by improving Council's systems
- Assessing and maintaining a high level of safety for

Employees, Contractors and Volunteers

Work Health and Safety and Risk Committee

Council's Work Health Safety and Risk Committee comprises equal representation of management and employees. The Work Health Safety and Risk Committee meets quarterly to address work health and safety issues. The committee has an ongoing commitment to Work Health and Safety to achieve the best policies, procedures and practices for the safety of all employees, contractors and volunteers.

Objective Appraisal

Under the requirements of the Performance Standards for Self Insurers (PSSI) administered by Return to Work SA, Local Government Association Workers Compensation Scheme conducted an Objective Appraisal of Council to measure its conformance against the standards. Based on the outcome of this audit and the subsequent action plans developed and implemented the Council achieved a 100% rebate.

Work Health and Safety and Return to Work

Continuous improvement underpins Council's approach to all its activities. The Work Health Safety and Injury Management Plan (containing specific WHS programs) ensures Council can identify key deficiency areas and measure the success of systematic targets designed to improve performance. Key areas of focus for 2020-21 were:

WORK HEALTH AND SAFETY

- Plant Procedure Review
- WHS KPI Action Plan
- Improving the WHS Management System
 - Skytrust.

RISK MANAGEMENT

Business Continuity Plan

Council's Business Continuity Management Plan is reviewed annually to ensure the organisational capabilities support the continued achievements of critical business objectives in the face of uncertainty. This outlines the technical infrastructure, key responsibilities and processes that are required to enable Council to respond and recover from a business disruption.

Training and Development

All new staff are required to participate in a general induction process to ensure they are aware of Council policies, procedures and systems. These include:

- Corporate Induction
- Work Health and Safety Induction.

In addition, staff are required to attend a number of training and awareness programs applicable to their position including:

- Workplace Health and Safety
- Due Diligence
- ICAC Training for Public Officers

- Code of Conduct for Employees
- Bullying, Discrimination and Sexual Harassment
- Child Mandatory Reporting.

A number of Work Health and Safety training programs were also attended by staff. These included:

- Accident, Incident and Investigation
- Rehabilitation and Return to Work
- First Aid
- Workzone Traffic Management
- Emergency Warden Training
- Health and Safety Representative Course
- White Card Construction Training
- Asbestos Awareness and Handling
- Chemcert.

INFRASTRUCTURE STATEMENT



ROAD CONSTRUCTION AND MAINTENANCE

RE-SHEETING

Council has a total road network of 2,300kms to maintain.

Each financial year a number of roads are identified from the Asset management Plan for re-sheeting whereby the crushed rock which has been lost over the years of use due to vehicle traffic is replaced.

In the 2020/21 financial year Council upgraded sections of the following roads:

- Enduro Road
- Gogel Road
- Mindarie Road
- Evans Road

ROAD SEALING

Council resealed a number of roads throughout the district consistent with Council's 20 year construction and maintenance program from the Roads Infrastructure Asset Management Plan.

Sections of McMillan Street, Stasinowsky Court, Milich Court, Tower Drive, Hilltop Drive, View Street, Kingdon place, Kibby Road and Fairweather Road were resealed as part of the 2020/21 reseal program.

In addition to the resealing projects, Council received \$200,000 in Special Local Roads Program (SLRP) funding

and allocated additional funding in 2020-2021 to widen and reseal Murbko Road.

\$379,000 was spent to finish shoulder upgrades and resealing the second half of Murbko Road which was funded by Council and SLRP.



Murbko Road verge widening and resealing

ROAD CONSTRUCTION AND MAINTENANCE

HEAVY VEHICLE SAFETY & PRODUCTIVITY PROGRAM (HVSP)

Funding was received through the Heavy Vehicle Safety & Productivity Program (HVSP) for upgrade of intersections identified from the B-Double Network Level Heavy Vehicle Route Assessments.

Approximately 17 kilometres of Taplan Road will be sealed and 98 intersections in total will receive upgrades to improve and reduce user risks. The HVSP projects will also continue into the 2021-22 financial year.

KERBING, FOOTPATHS & PRAM RAMPS

Council undertakes repairs and replacement of kerbing, footpaths and pram ramps annually to improve safety and accessibility to the town centre, health services and other infrastructure/assets.

In the 2020/21 financial year Council completed the following upgrades:

- East Terrace kerbing, pram ramps and footpath paving
- Bookpurnong Terrace median strip footpath (from the Loxton roundabout to Sadlier Street)

- Bookpurnong Terrace footpath and pram ramps (adjacent to The Precinct Loxton)
- Peake Terrace kerbing, pram ramps for future paving from Kirby Street to the Waikerie Lifestyle Village.

Council constructed a new paved and crusher dust footpath (pictured) along the Bookpurnong Terrace median strip from the Loxton roundabout to Sadlier Street with the aim of the new walking track to provide pedestrian access that will connect the Heritage Park tree sculptures to the town centre.



Bookpurnong Terrace median strip footpath in Loxton

PROJECTS

PINE POST REPLACEMENT

The pine posts and railing in some areas have begun to break and splinter due to their age and environmental conditions. They have been removed and replaced with environmentally friendly recycled plastic bollards and it is hoped that over time more will be progressively changed over thorough out the district.

LOXTON SOLDIERS MEMORIAL ROTUNDA

Council spent \$16,000 on refurbishing the Loxton Soldiers Memorial Rotunda located on East Terrace Loxton. The rotunda refurbishment included replacement of old mortar, repointing of all existing stonework and painting of the rotunda itself. The Loxton Community Men's Shed also assisted by volunteering their time to repair and paint the existing seating.



East Terrace Rotunda

LOXTON RIVERFRONT UPGRADES

The 2020/21 financial year saw the continuation of the Loxton Riverfront Upgrades which aims to improve the usability and appearance of the riverfront making it more inviting and attractive for the community and visitors to the region.

A new walkway and viewing platform was installed to provide access from the Loxton Riverfront Wharf to William Street creating a walking loop whilst maximising the river views. Beautification of the Loxton Riverfront, commonly known as Snake Island, continued in the 2020/21 financial year with rocks installed to stabilise the river bank, lawn, tree planting and a new concrete walking track completed to provide a connection between the Apex Park Riverfront and the boat ramp.



New walkway and viewing platform at Loxton riverfront

PROJECTS

WAIKERIE & LOXTON NORTH OVAL IRRIGATION

Council upgraded both the Waikerie and Loxton North Oval irrigation system as the previous systems were inadequate and due for replacement. The new system will provide much better coverage of the lawn area at a very efficient rate and will improve the overall condition and appearance of both the Waikerie and Loxton North Oval while also reducing water consumption.

WAIKERIE CBD REVITALISATION PROJECT

Following the undergrounding of powerlines on Peake Terrace in the 2019/20 financial year Council commenced street scape works on Peake Terrace. The project objective was to create a link from the riverfront to the CBD and included the following key elements:

- Improved riverfront entry with limestone wall, artwork and new planting
- Improved stormwater management
- New central median with tree planting
- Widened verge, new footpath and street trees
- Improved pedestrian crossing points
- Improved median and new street trees
- Improved planting in and around the roundabout

WAIKERIE & LOXTON AERODROME SEALING

Council spent \$351,450 in 2020/2021 to re-seal the Waikerie Airstrip and seal the Loxton Airstrip to improve safety for aircraft owners, operators and their passengers. Council was successful in receiving \$132,000 in funding through the Round 1 Regional Airports Program for the upgrades.



Re-seal of Loxton and Waikerie airstrips

- Improved entry into McCoy Street with stone wall, plantings and street trees.

The project will be completed in the 2021/22 financial year with the next stage of the CBD Revitalisation project to improve the amenity of White Street.



New Waikerie artwork

PROJECTS

WAIKERIE RIVERFRONT DEVELOPMENT – STAGE 1

Total Cost \$800,000

Council received external funding in the 2020/21 financial year that allowed Stage 1 of the Riverfront development project to commence. The objective of the project was to beautify the riverfront by undertaking works that included the following key elements:

- Bitumen walking path along the riverfront
- Two shelters with electric BBQ's and picnic settings
- Two formed carpark areas and additional street carparks
- New public toilet facilities
- Garden beds with native plantings
- New automated irrigation system
- New lawn areas for recreation

Stage 2 and 3 of the Waikerie Riverfront Development will commence in the 2021/22 financial year.



Stage 1 of Waikerie riverfront development

PROJECTS

LOXTON RIVERFRONT HOLIDAY PARK ECO TENTS

Total Cost \$500,000

Council received Federal Government funding from Drought Communities Programme to construct 4 new Eco Tents at the Big4 Loxton Riverfront Holiday Park. The tents provide a glamping accommodation option at the park overlooking the Murray River. The tents incorporate a main room with deck, ensuite and kitchenet. The project included supply and install of the tent structures, new power, water and waste water disposal services, carparking, fire pit and lawn area.



Eco tents at the Big4 Loxton Riverfront Holiday Park

WASTE

HARD WASTE PROVISION

Council provided a hard waste amnesty to residents from 1 April 2021 to 31 May 2021 by way of a hard waste dumping voucher to the value of \$40. The aim of the voucher was to subsidise the cost to dispose of unwanted or unused household waste at the Loxton, Waikerie or Moorook Waste Transfer Stations (WTS).

A total of 507 vouchers were collected from the Loxton and Waikerie Council Office and 324 of these vouchers were claimed.

| Waste Transfer Station Location | No. of Vouchers Collected | No. of Vouchers Claimed |
|---------------------------------|---------------------------|-------------------------|
| Loxton | 330 | 191 |
| Moorook | | 22 |
| Waikerie | 177 | 111 |
| TOTAL | 507 | 324 |

WASTE MANAGEMENT

The table below shows the total tonnage of waste transported to the Riverland Resource Recovery Facility in Monash from 1 July 2020 to 30 June 2021.

| Material Type | No. of Transactions | Lifts | Tonnes |
|--------------------------|---------------------|----------------|-----------------|
| Kerbside putrescible | 390 | 231,991 | 2,330 |
| Kerbside recyclables | 194 | 100,232 | 814.45 |
| Council transfer station | 94 | - | 510.42 |
| Organics | - | 35,613 | 634.88 |
| Mattresses and cylinders | 1 | - | 0.00 |
| Mixed waste | 54 | - | 179.59 |
| TOTALS | 719 | 367,836 | 4,469.61 |

From 1 July 2020 to 30 June 2021, a total of 4,469.61 tonnes of waste sourced from collection across the district, entered the Riverland Resource Recovery Facility, 67.6% of this was sent to landfill, representing a diversion from landfill of 32.4%. This includes recyclables that have been stockpiled on site for further processing.

Council has continued to face difficulties with regards to contamination of kerbside green waste. The collection trucks are fitted with cameras to assist with the screening of green waste and Council has suspended green waste services for some residents who continue to contaminate their collection.

The green waste is stock piled at the Waste Transfer Stations before it is mulched to be re-used. Ensuring that only acceptable green waste is placed in the green bin is imperative to the quality of mulch created from the collection. Council has undertaken industrial mulching of the green waste once contaminants were removed by staff.

ENVIRONMENT STATEMENT



ENVIRONMENTAL HEALTH

The Environmental Health section of Council continued to provide a broad range of public and environmental health services in 2020-21 to address aspects of the natural and built environment that may affect the health and wellbeing of the community.

Key functions and responsibilities include education, monitoring and regulatory management of food safety and surveillance, notifiable disease investigation, mosquito and vector surveillance, wastewater system approvals, Legionella control, public swimming pool safety and other public health risk activities.

KEY ACHIEVEMENTS

Food Safety

- There were over 290 permanent, mobile and temporary food businesses registered in the Loxton Waikerie Council area in 2020-21.
- Council continued to work with new food businesses, providing advice with construction and fit out of food premises and mandatory notification. A total of 6 new food businesses commenced within the year, ranging from cafes, home kitchens and mobile food vans.

Swimming Pool Operation and Management

- There are 11 swimming pools and one hydrotherapy pool within the Council area that are monitored by the Council's staff for public health compliance. During the summer period public swimming pools water quality was tested to ensure the essential requirements to maintain balanced water

chemistry were met to protect public safety.

- Council staff advised all operators to close public swimming pools at the direction of SA Health, in response to the COVID-19 pandemic. The Council continues to assist with on-going advice as required.

Mosquito Surveillance and Control

- Council staff undertook sampling of larval and adult mosquitoes during the mosquito season. Numerous sites were monitored in the townships of Kingston-on-Murray, Loxton, Moorook, Paisley, Ramco and Waikerie, for mosquitoes that are carriers of arboviruses, including Ross River and Kunjin virus. Westmead Hospital tested routinely and sent mosquito results identified species and tested for mosquito arboviruses. Mosquito numbers were generally low due to dry season. The number of locations monitored was increased over previous years.
- Key public education messages including the Fight the Bite campaign were similar to previous years. Messaging included communicating the risk level 2, the highest risk of transmission of arboviruses

since the 2010/2011 season. The heightened risk level 2 was determined by SA Health after arboviruses were identified in a sentinel chicken in another region of the Murray river system.

- Numbers of complaints regarding mosquito and midge nuisance were low, however community concerns continued at Thiele's Flat, where natural groundwater sheeting is causing permanent inundation and muddy environments on the floodplain. Any breeding mosquito breeding sites were treated as required.
- A new mapping system was developed to better identify mosquito breeding locations. This will aid in efficient monitoring and treatment of sites in future years. The same mapping system has been adopted by other the Riverland Councils giving a seamless coverage of the region.



Legionella Control

- Council has eight high risk manufactured water systems (HRMWS) within the area that are regulated for the control of Legionella under the Public Health Act and Regulations. During 2020-21 all premises with a HRMWS were

ENVIRONMENTAL HEALTH

registered, inspected and tested to ensure compliance with the legislation.

Septic Tank Maintenance

- Council continues to provide a septic tank pump-out service as part of the routine operation and maintenance of the Community Wastewater Management System (CWMS) for properties within the townships of Loxton, Waikerie, Moorook and Kingston-on-Murray. Approximately 590 septic tanks were de-sludged by Council's contractors during the 2020-21 year.
- Communication continued with property owners to highlight the importance of septic tank

maintenance. Fact sheets are available to describe how to locate septic tank lids and bring risers to ground level, and the problems associated with flushing wipes. Letters were sent to property owners who were required to replace their septic tank or undertake repairs and maintenance to ensure the protection of public and environmental health.

Functions of the Environmental Health Section

Council's public and environmental health functions are coordinated and undertaken by the Environmental Health Officer (EHO). The EHO administers these functions in accordance with the *Food Act*

2001; *Public Health Act 2011* and associated Regulations, Codes and Guidelines. The type of functions administered under the legislation include:

- Food safety
- Infectious disease investigations
- School immunisation programs
- Legionella control
- Hoarding and squalor premises
- Public swimming pool safety
- Mosquito surveillance and control
- Hairdresser and beauty salon inspections
- Wastewater systems management
- Public health education, promotion and planning
- General public health risk activities.

Operational statistics reflecting core environmental health activities undertaken during 2020-21 include:

ENVIRONMENTAL HEALTH ACTIVITIES

| | |
|--|----|
| Routine food business inspections | 54 |
| Routine food audits of premises that service vulnerable people | 5 |
| Food related complaints | 1 |
| Routine public swimming pool inspections | 15 |
| Public swimming pool investigations | 0 |
| Infectious disease investigations | 0 |
| Air pollution / odour / air quality / dust / noise complaints | 2 |
| Wastewater system applications | 94 |
| Onsite plumbing inspections | 4 |
| Discharge of waste investigations | 0 |
| Septic tank, aerobic tank and onsite wastewater system enquiries | 3 |
| Mosquito related investigations | 8 |
| High risk manufactured water system registered and inspected | 0 |
| Legionella investigation | 1 |
| Hoarding and squalor complaint investigations | 0 |
| General health complaints | 4 |

PLANNING

The 2020-21 year saw the introduction of the final provisions of the Planning Development and Infrastructure Act 2016, with the introduction of the Planning and Design Code and SA Planning Portal across Councils in SA, including Loxton Waikerie.

Most applications processed by Council during the reporting period were performance assessed applications which do not involve public notification and are dealt with by Council staff using delegated authority provided to them by the Riverland Regional Assessment Panel and the Regional Assessment Manager.

Riverland Regional Assessment Panel

Following the gazettal of the initial parts of the *Planning Development and Infrastructure Act 2016*, the Riverland Regional Assessment Panel (RAP) commenced operations on 30 June 2020. The members were appointed by Councils for a period ending 30 Sept 2021.

The Riverland Regional Assessment Panel (RAP) is charged with the responsibility of considering development applications where a proposal is subject to public notification and receives a submission from a representor. During the 2020-21 year, the RAP met on eight occasions and considered 22 development applications on

behalf of Council.

The Panel was chaired by Independent Member, Mr Bruce Ballantyne, and comprised of independent members Messrs Geoff Parsons, Jake McVicar and Ms Julie Lewis, together with an Elected Member representative. Each of the independent members has vast experience in urban and regional planning, and an excellent level of expertise to support the knowledge of planning staff in the three Councils.

Mr Henri Du Rieu (June to December 2020), and Mr Meta Sindos (appointed for the period January to December 2021) were appointed as the Elected Member representative during the 2020-21 year. The Council representative role is shared on a rotational basis between the three Councils.

The administration and responsibility of compiling agenda, minutes and hosting the meetings is shared between the three Riverland Councils. Panel meetings are scheduled for the third Thursday of the month and begin at 1.30pm. The Chief Executive of the Attorney General's Department appointed Mr Tim Tol, Director of Infrastructure and Environmental Services at Renmark Paringa Council as Assessment Manager for the period from 1 July 2020 to 31 December 2020. Berri Barmera Council were responsible for the operations of the Panel for the period to July 2021, under the leadership of Mr Dylan Grieve.

Environment Resources and Development Court Appeal Proceedings

In certain circumstances, rights of appeal exist for applicants and representors in respect of Council decisions on Development Applications. Those appeals are lodged with the Environment, Resources and Development Court. One appeals were made to the Court during the reporting period, and the matter is on-going in the 2021-22 year.

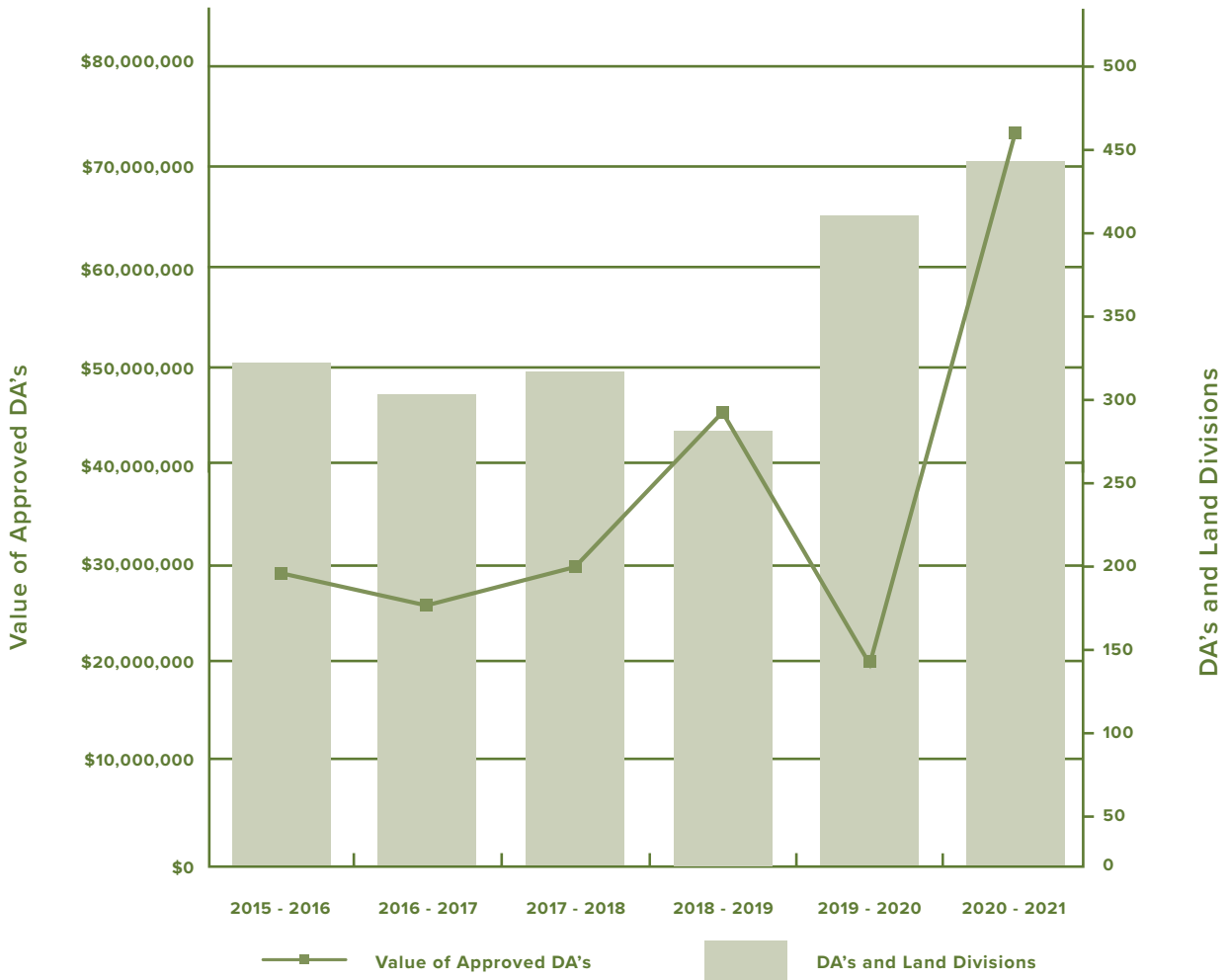
Strategic Planning

The recent introduction of the Planning and Design Code has highlighted the need for continual review of policy for land use purposes. The Council will continue to work with Planning and Land Use Services to commence works on the Murray Mallee Region Plan, and subsequent Code Amendments.

DEVELOPMENT APPLICATION TREND

The following graph provides details of the numbers of Development Approvals issued by Council for the 2020-21 year.

Both the numbers of development applications and value of development increased during 2020-21.



Council staff continue to work closely with applicants and owners to provide timely and accurate advice to facilitate development outcomes for our community.

BUILDING DIVISION

Council's building surveyors perform the role of assessing development applications for compliance with the National Construction Code of Australia, and the Planning Development and Infrastructure Act 2016.

Assessments are interesting and can be challenging; the structural components assessed include footing design for the soil conditions, tie-down requirements for the design wind speed, structural steel work, timber and steel roof trusses, traditional timber framed roof, timber and steel wall framing, brickwork and other similar type workload.

Once the design and specifications of the proposed development has been assessed for compliance with the code and relevant standards, the building surveyor issues Building Consent.

Inspections are also undertaken of work in progress in accordance with State Government requirements and may involve reviewing work on dwellings, dwelling additions, carports, verandahs, sheds, swimming pools and safety barriers, retaining walls, commercial and industrial buildings.

REGIONAL BUILDING FIRE SAFETY COMMITTEE

Local Government plays an important role in protecting the ongoing safety of building occupiers and users via the provisions of the Planning Development Infrastructure Act 2016, which provides that Council must have a Building Fire Safety Committee.

A Regional Building Fire Safety Committee was formed and has operated for the three Riverland Councils for a number of years, an important component of the three Council's on-going collaboration. The committee includes an independent building surveyor as Presiding Member,

a Building Officer from each Council, and officers from the Metropolitan Fire Service and Country Fire Service.

The committee is charged with the responsibility for all building fire safety matters and has the powers to investigate whether building owners are maintaining proper levels of fire safety in their buildings for the protection of all occupiers and users of public buildings.

The committee meets on a quarterly basis to undertake inspections of commercial or accommodation premises to determine the adequacy of fire safety for occupants. The committee assesses items such as fire safety equipment (extinguishers, hose reels etc),

exits (suitable door hardware allowing a person to escape without requiring keys, suitable numbers, location and path of travel to exits), smoke alarms and smoke detectors.

Following the inspections, the committee forwards a list of matters that require rectification and requests a response from the owner that details a timeframe or program of works. The committee is aware that current budgets may not allow for completion of work immediately and allows for work to be scheduled and completed in stages where appropriate, without risk to safety, to assist with any financial concerns.

GENERAL INSPECTOR DIVISION

Animal Management

Council has a plan prepared in accordance with the provisions of the *Dog and Cat Management Act 1995* and Animal Management plan following public consultation, in July 2019.

The Plan identifies strategies and actions to implement the mission, aims and objectives for the management of dogs, cats and other animals within the district. It contains recommendations for a wide range of actions to be undertaken by the Council over a five year period.

Council is responsible for the management of dogs within the district pursuant to the Act. The objectives of the legislation are to encourage responsible ownership, promote effective management and reduce the public and environmental impact from dogs and cats. Council is the responsible Authority under the Act to receive registrations for dogs.

During the reporting year, Council received 2,695 individual dog registrations and 97 dog business registrations. Total dogs registered for the period, including business registrations, was 2,792. Council also had 53 registered breeders.

| Dog Control Statistics 2020-21 | |
|---------------------------------------|----|
| Expiations issued | 21 |
| Wandering at large | 96 |
| Impounded | 38 |
| Impounded and returned to owners | 23 |
| Returned to owner prior to impounding | 33 |
| Barking complaints | 4 |
| Attack - Person | 2 |
| Attack - Animal | 4 |
| Harass - Person | 6 |
| Harass - Animal | 2 |

As of 1 July 2018, dog registrations are managed through the state wide database, Dogs and Cats Online (DACO). This allows owners to register, renew and keep their details up to date at any time, online. Cat owners are also encouraged to register their cats at no cost, to allow Council to return identified cats to their owners.

Council adopts a schedule of fees for registrations of dogs and cats as part of the budget deliberations each year. Discounts on registration fees are available for people who are the recipients of a concession card. Council also offers a subsidy to concession card holders who desex their dog or cat.

Whilst Council has not determined to introduce cat management controls at this time, cat traps are available for hire by residents to assist in the removal of stray or feral cats, to lessen their impact on the environment and the community.

GENERAL INSPECTOR DIVISION

Fire Prevention

The *Fire and Emergency Services Act 2005* stipulates that each rural Council must appoint a Fire Prevention Officer for its area. The role of Council's Fire Prevention Officers includes the monitoring of residential areas to ensure landowners take reasonable steps to protect property from fire. Inspections of residential areas leading up to and during the fire danger season are carried out to assess compliance.

Section 105F notices are issued pursuant to the Act, requiring landowners to attend to maintenance of land to reduce the risk of fire. Council also has the responsibility to ensure that reserves which come under its care and control are maintained to good bushfire prevention standards.

Fire Prevention Statistics 2020-21

| | |
|------------------------------------|-----|
| Section 105F Notices issued | 345 |
|------------------------------------|-----|

| | |
|--------------------------------|---|
| Council action required | 0 |
|--------------------------------|---|

| | |
|--------------------------|---|
| Expiations Issued | 0 |
|--------------------------|---|

Council's Fire Prevention Officers are also responsible for the issuing of permits and monitoring compliance, pursuant to the Act, for the common agricultural purpose of burning off stubble to lessen weed and pest infestation.

Fire Permit Statistics 2020-21

| | |
|----------------------------|----|
| Fire Permits issued | 46 |
|----------------------------|----|

| | |
|---|----|
| Number of burn offs with Fire Permit | 85 |
|---|----|

| | |
|--|---|
| Expiation Notices issues for non compliance | 0 |
|--|---|

Parking

Car parking is monitored by Council staff, who have observed that parking in parking regulated areas has been generally complied within the reporting period. Several car parking cautions were issued during this period, mainly for parking on the footpath, and requirements explained to the offenders.

Abandoned Vehicles and Litter

Abandoned vehicles have generally been stolen and burnt. Most are recovered by insurance companies or the owner after Council officers make enquiries. Council was required to recover two vehicles during the year.

The commencement of the littering provisions of the *Local Nuisance and Litter Control Act 2016* provides guidance for Council in dealing with litter complaints and exercising enforcement functions.

COMMUNITY STATEMENT



2020-21 COUNCIL SUPPORTED EVENTS, FESTIVALS AND PARTNERSHIPS

There are many great organisations working in our community. Council endeavours to work in partnership with many of these groups to identify and develop programs and activities that meet the social, cultural, creative and recreation needs of our community.

This support is done through direct funding and assistance with event and facility activities or working with our sporting and community organisations to identify State and Federal Government funding opportunities and initiate the grant writing process.

Council's Community Development staff are passionate about assisting

with the coordination and promotion of events and activities that enrich the well-being and inclusion of the whole community. These events and activities are of a wide variety and where possible involve working with other groups to develop partnerships, increase the promotion and help to build the skills of our community.

| TIME | ORGANISATION | MONETARY | OUTCOMES |
|----------|---------------------------------------|----------|---|
| Jul 2020 | Loxcare Partnership | \$5,740 | Formalised a Memorandum of Understanding for an annual "Agent and Centrelink Access Point Program" between Loxcare Inc and Council. |
| | Loxton Community Mens Shed | \$4,310 | Formalised a Memorandum of Understanding between Council and the Men's Shed on a range of projects to benefit Loxton. |
| | Waikerie Men's Shed | \$4,310 | Formalised a Memorandum of Understanding between Council and the Men's Shed on a range of projects to benefit Waikerie. |
| | Riverland Youth Theatre | \$6,000 | Supported programs which engage youth throughout the Riverland region in the arts. |
| | Riverland Brass Band | \$1,250 | Supported the group to mentor young people to play/practise instruments and included scheduled performances at Loxton Mardi Gras Carols, ANZAC, Australia Day and Christmas Pageant events. |
| | Foodbank Sponsorship | \$5,000 | To provide support via a council resolution of a 5 year agreement from 2021-2026 for relief of food services within the Riverland. |
| | Waikerie Christmas Decoration Project | \$20,000 | To assist in the purchase of Christmas decorations for the Waikerie CBD including wreaths in Peake Terrace and 3 spiral Christmas trees displayed in White Street. |
| | Volunteer Management | \$3,800 | Appreciation event for all Loxton and Waikerie residents who volunteer their time for community and council coordinated programs. Administration associated with Council volunteer programs includes the Pines Historic House and Garden, Loxton Christmas Lights, Loxton and Waikerie Libraries and the Parks and Gardens. |
| | Community Donations | \$1,000 | Provided support to various high schools and primary school presentation awards; Apprentice of the Year event; Loxton Christmas display and the Riverland Primary School Music Festival. |

2020-21 COUNCIL SUPPORTED EVENTS, FESTIVALS AND PARTNERSHIPS

| TIME | ORGANISATION | MONETARY | OUTCOMES |
|--------------|---|----------|--|
| Aug 2020 | Arts on Terrace | \$7,900 | To provide support on the Loxton arts focused community event to celebrate SALA month to create increased economic benefit for local businesses in an off-peak period. |
| | Operation Flinders | \$3,300 | Supported the Flinders Rangers Wilderness therapy program providing 10 male students from the Waikerie High School on a leadership and mentoring 8-day trek who have a background of disengagement from education and exhibiting anti-social behaviours. |
| Sept 2020 | Youth Sports and Cultural Sponsorships | \$3,000 | Council committed funds to five recipients for the purpose of providing one-off donations to assist young local individuals to attend State, National or International representative activities. Events included sporting endeavours. |
| Oct 2020 | Waikerie Santa's Cave | \$12,737 | Supported the magical experience of the annual Christmas event in the Waikerie Institute by waiving the facility hire fee. This event was cancelled due to COVID-19. |
| | Loxton Show | \$4,159 | Temporary fencing to support the horses in action events at the Loxton Show |
| | | \$5,100 | Supported a team of 200 Loxton Show volunteers to present the 101th Annual Loxton Show. This event was cancelled due to COVID-19. |
| | Waikerie Flower Show | \$1,700 | Supported the Waikerie Flower Show event in the Waikerie Institute by contributing to a venue hire fee waiver. This event was cancelled due to COVID-19. |
| | Riverland Wine and Food Festival | \$1,500 | Sponsored the October festival with a courtesy bus service. |
| | Riverland Citrus Fest | \$10,000 | Event support. This event was cancelled due to COVID-19. |
| Nov 2020 | Loxton Lights Up Festival | \$12,130 | Supported the Loxton Chamber of Commerce to host the Loxton Light Up Day. This event was cancelled due to COVID-19. |
| | Waikerie Lions Christmas Pageant | \$8,000 | Supported the Waikerie Lions Club to host the Waikerie Christmas Pageant. This event was cancelled due to COVID-19. |
| | Loxton Christmas Lights Committee | \$19,330 | Support of the committee's operational budget to decorate the town of Loxton. |
| | Moorook Community Hall Inc. | \$960 | Moorook riverfront carols at sunset event support. |
| Dec 2020 | Waikerie Christmas Carols | \$2,197 | Supported the event by way of infrastructure services. |
| Jan 2021 | Loxton Australia Day Celebrations | \$5,250 | Supported Councils community event held to acknowledge the citizen awards and celebrate Australia Day as a community. |
| | Kingston On Murray Australia Day Celebrations | \$1,000 | Support for Australia Day community events. |

2020-21 COUNCIL SUPPORTED EVENTS, FESTIVALS AND PARTNERSHIPS

| TIME | ORGANISATION | MONETARY | OUTCOMES |
|----------|--|----------|--|
| Jan 2021 | Waikerie Australia Day Celebrations | \$6,690 | Australia Day community event held to acknowledge the citizen awards and celebrate Australia Day as a community. |
| | Paruna/Nadda Australia Day Celebrations | \$400 | Support for Australia Day community events. |
| Feb 2021 | Loxton's Nippy's Gift | \$4,500 | The 20th annual Nippy's Loxton Gift held on Saturday 27 February 2021. |
| | Loxton Mardi Gras | \$4,200 | Supported the Loxton Mardi Gras committee to celebrate the 65th Mardi Gras with money raised going towards community projects. |
| | Ramco Football & Netball Club | \$2,000 | Funding to assist with marketing and raffle prizes for the Riverland West Fisherama event. |
| Mar 2021 | Loxton Amateur Basketball Association | \$2,100 | Support the LABA 70th Anniversary documentary film and event. |
| Apr 2021 | Riverland Rock n Roll Festival | \$3,000 | Roadside Signage. |
| May 2021 | Loxton Pedal Prix | \$35,000 | To support Round One, 2021 UniSA Australian HPV Super Series around a street circuit in Loxton. |
| | Loxton's History Sure Ain't Boring | \$600 | Support of the History month event which has shown to be a real favourite with the locals. |
| | Loxton and Waikerie Neighbourhood Watch partnerships | N/A | Supported both committees with assistance in photocopying quarterly newsletters. |
| Jun 2021 | Waikerie Scouts Group | \$5,050 | Supported repairs to the Waikerie Scout hall. |
| | Rotary Club of Loxton | \$5,000 | Support to facilitate a community mental health program. |
| | Rotary Club of Waikerie | \$5,000 | Support to facilitate a community mental health program. |
| | Riverland West Chamber of Commerce | \$2,100 | Support of an Industry and Trade Workshop of businesses. |
| | Riverland West Chamber of Commerce | \$3,350 | Support of a pop up/share a shop concept workshop. This event was cancelled due to COVID-19. |

2020-21 COUNCIL SUPPORTED EVENTS, FESTIVALS AND PARTNERSHIPS

| TIME | ORGANISATION | MONETARY | OUTCOMES |
|----------|--|-----------------------------|--|
| Jun 2021 | Riverland Vintage & Classic Car Club | \$1,500 | Support of the Waikerie on Wheels (WOW) tour event in Waikerie. |
| | Kingston on Murray Hall Association | \$3,500 | Purchase of hall and foyer blinds. |
| | Community Infrastructure Support Grants | \$10,000 | Supports not for profit, incorporated groups or organisations by donating the use of Council owned major plant, equipment and/ or materials. |
| | Event/General permit support | \$3,800 | Supported council to support new community events with waste management, road closures/signage and park and gardens readiness. |
| | Pool Pass donations | \$400 | Supported two schools and a community group with an adult pool pass as fundraising prizes. |
| | Loxton Men's Shed | \$6,000 | Supported a covered outdoor social and eating area project. |
| | Moorook Kingston On Murray Community Association | \$2,000 \$600 \$6,000 | Moorook riverfront BBQ solar light project. Moorook riverfront seat project. KOM Riverfront bench and table project. |
| | Moorook Community Hall Inc. | \$840 | Moorook Community Active Tuesday social program. |

The highlighted areas indicate that projects/events did not proceed due to covid implementations



Loxton Christmas Carols



Waikerie Australia Day

VOLUNTEERING

Council values the significant and important contribution made by volunteers across our community.

Whilst Volunteers assist us to achieve the delivery of support services in our community, volunteering also provides many benefits to the Volunteer, such as connecting with others, making new friends and contacts, enhancing social and relationship skills and giving back to the community.

It is unfortunate to report that COVID-19 has effected councils volunteer programs in the 2021/22 year due to distancing regulations.

Council recognises that volunteer programs positively contribute to the wellbeing of volunteers and the wider community. These wellbeing benefits include:

- Connectedness and reduced isolation through participation and engagement with others
- Personal development of skills and self esteem
- Increased positive perception of giving back to our community
- Access to community resources and information
- Improvement to the quality of life for the community at large
- enriching your life through taking an active role in the world you live in

- develop a sense of purpose and motivation.

The District Council of Loxton Waikerie offers a number of exciting and diverse ways to volunteer your time, skills and enthusiasm.

Volunteers play an integral role within our community by initiating and enhancing the services provided by employed staff, without being a substitute for paid work. Council's volunteer programs include:

- **Loxton Christmas Lights**
Christmas Tree Festival, Committee and Fundraising, Garden Display, Maintenance, Street Decorating, Tour Guide
- **Loxton and Waikerie Library Services**
Library Technology Tutor
- **Parks and Gardens**
Loxton Tree Carer Group, Loxton Rose Carer Group
- **'The Pines' Loxton's Historic House and Garden**
Customer Service/Tour Guide Volunteer, Event Coordinator, Hospitality, Food Preparation, Catering, Bar Tender, Fundraising, Quilting, Cleaner, Gardener, Nursery Volunteer

Listed program compromise of volunteers who have completed Council's induction process.

70
DCLW
Volunteers




1685.25
Volunteer Hours

\$42,131
Contributing
Hours



VOLUNTEERING



NATIONAL 17-23 MAY 2021
VOLUNTEER
 RECOGNISE. RECONNECT.
 REIMAGINE. WEEK



2020-21 DCLW VOLUNTARY HOURS

| Loxton Lights Program | The Pines | Rose Carers | TOTAL |
|-----------------------|-----------|-------------|---------|
| 866.25 | 780.50 | 780.50 | 1685.25 |

LOXTON RETIREMENT VILLAGE

Council operates a retirement village in Loxton which consists of 100 units that have been constructed on three separate parcels of land totaling 6.28ha, with a portion of this land remaining vacant and reserved for possible future development.



The Village is contained in adjoining courts, in order of earliest to most recent being:

- Peter Jackson Court (22 units)
- Frank Petch Court (20 units)
- Leatrice Pfitzner Court (48 units)
- Jan Cass Court (10 units)

Council's aims are to provide quality affordable accommodation to those approaching their senior years and to ensure that the operation of the Village also provides a positive financial return to Council that is comparable to its market segment and that it is an increasing economic stimulus to the wider community.

The Village is managed on Council's behalf by a committee established pursuant to the Local Government Act 1999 S41.

The Village is administered by Council by a dedicated staff member. All the cost of operating the Village is funded by the Village, it is essentially a stand alone business operation of Council.

This year's major activities within the Village have been:

- Martin's Garden and Maintenance Prospects was successful in the tender for the Gardener / Caretaker contract for 3 years at the Loxton Retirement Village

- Mark Reichelt has been engaged by Council to continue to carry out termite inspections and spider spray for a 3 year period commencing in 2019
- 8 units were refurbished as a result of changeover during the year
- 85 Units received a new Midea heat pump hot water system, these units were funded as part of the government REES (Retailer Energy Efficiency System)
- Due to several units having ceiling and wall cavity leaks in their copper pipe work, Contractors carried out roof inspections in units located at Peter Jackson and Frank Petch Court. The report from the Contractor highlighted various faults which have been repaired
- Ongoing Insurance work was carried out at Units 12 & 14 Leatrice Pfitzner Crescent, Unit 12 Dowd Place and new claim at Unit 5 Kroeger Place
- Council were successful in receiving a \$1.2 million of Federal Government funding to build a Community Centre. The site for the Community Centre is located on the corner of Bookpurnong Terrace and View Street and will replace the abandoned Guides hall
- A quarterly newsletter was distributed to all residents within the Loxton Retirement Village throughout the year
- Regular memos were distributed to residents giving updates on the COVID-19 pandemic including restrictions. Residents were offered assistance with essential shopping, medical supplies and general wellbeing during lockdowns
- 10 Year Inspections were completed but works put on hold due to a high number of unit changeovers and COVID implications.
- The installation of 29 Amari 600 litre colour bond slimline rainwater tanks is still in progress. Delays in supply and delivery have been experienced due to COVID implications
- 25th Anniversary celebrations The Loxton Retirement Village celebrated the 25th Anniversary of the village commencement on Monday 7th June at the Loxton Bowling Club Residents and invited guests attended the celebration which included an official opening by Mayor Stasinowski, MC from the Chairman of the Residents Committee, Warren Falting, history speech & presentation by Mrs Jan Cass and cutting of the anniversary cake by original residents Mrs Audrey Tregonning and Mrs Margaret Thiele.

ECONOMIC AND REGIONAL STATEMENT



LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

LOXTON WAIKERIE LIBRARY SERVICES REPORT

It was another year of constant change beginning with a slow recovery transition from the imposed health restrictions. Intrastate travel was encouraged and South Australian's gained confidence moving around the state for holidays and visiting friends and relatives.

Library visitation was restrained with programs and events suspended due to the social distancing regulations and the capped numbers allowed into the centres. Staff maintained their creativity and flexibility in program and service delivery to adapt to the changes.

Just when visitation was almost back to pre-COVID numbers the November 'circuit breaker' occurred where the centres had to close once again for a short period of time which undermined the confidence of community members visiting the centre.

Slowly consumer confidence built up again and libraries began phasing in regular programs and events in January 2021.

Throughout the health restrictions library loans remained consistent with a total of 82,571 loans. These included digital books and audiobooks which have gained popularity throughout the pandemic due to access available outside of the physical library. Public Library Services facilitated online digital registration to remove the requirement for borrowers to visit the library to register which enabled easier access to these digital services.

There has been a notable increase in daily digital literacy assistance provided by staff due to more services moving to the online environment. The requirement for QR code check-in throughout the health pandemic also saw people seek assistance from library staff.

We are hopeful that health restrictions will ease further to enable the full range of programs to be re-instated including adult digital literacy assistance, Rhyme Time and Story Time sessions.



73,907
Library Items
Loaned



8,664
Digital Items
Loaned

15,611
Reservations



3,555
Active Library
Borrowers

7.03
loans
per capita



3,428
Children's
Program Attendees



65,935
Library & Visitor
Centre Visits

5.6
visits
per capita

LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

LIBRARY PROGRAMS DELIVERED AND ATTENDEES

| | |
|--------------------------------------|--------------|
| 1001 Books Before School | 47 |
| Children's Online Story/Craft videos | 36 |
| Children's Book Week | 480 children |
| Children's Holiday Program | 176 |
| Craft Packs | 636 |
| Rhyme/Story Time | 186 |
| Pre-school & Childcare Visits | 1,756 |
| New Parent's Group | 10 |
| Summer Reading Club | 43 |
| National Simultaneous Storytime | 62 |



The winner of the January Under the Sea loyalty program being presented with their Chamber Voucher.



Participants receiving their book and certificate after completing the 1001 Books Before School challenge.



Easter bag made during a holiday program



Children had fun making bug hotels during a holiday craft at the Waikerie Library

LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

PROGRAMS AND PARTICIPANTS

The flexibility and creativity of staff was highlighted through the program packs created for children during the first part of the year when in-library programs were unable to take place.

One of the craft packs featured the character 'Bluey' along with resources developed by Relationships Australia and was very popular.

To keep a connection with the children missing out on library pre-school programs, staff continued producing online story time videos featuring staff and community members reading stories.

Children's Book Week usually held in August was postponed due to the restrictions until October with staff visiting schools, pre-schools and child-care centres. The theme 'Curious Creatures, Wild Minds' assisted with engaging with young minds through readings and crafts and was a very busy and enjoyable week.

National Simultaneous Storytime was held at 11am on Wednesday 19 May with the reading of the story 'Give Me Some Space' by Philip Bunting read from the national space station by an astronaut and streamed online libraries across Australia. 62 participants enjoyed learning about space and making rockets and astronaut helmets.

The **1001 Books Before School** program encourages parents to read daily to their 0-4 year old aiming to read 1001 books before their child begins school to assist in developing early literacy skills leading to a smooth educational transition.

The **Summer Reading Club** encourages children to read during the school holidays to maintain and develop their reading skills over the long break before returning to school.

Pre-school and child-care visits fortunately were able to take place with staff having a visible presence at the centres loaning books, reading stories and providing craft-based activities for the children to enjoy.



Easter headband made at the Waikerie Library



Easter bag made during a holiday program



NAIDOC Week was postponed until November and a craft pack was made available for children to collect from the library.



National Simultaneous Storytime at Waikerie Pre-school

LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

EVENTS

Library Lover's Day

'Make a date with your library' was the theme for Library Lover's Day which was used to entice readers to discover new reading material and receive a chocolate when visiting the libraries in February.

National Homelessness Week

Council utilised the libraries as a collection point during National Homelessness Week for bedding items for distribution to those in need.

History Month

South Australia's History Festival was celebrated throughout May with guest-speaker Rosemary Gower a local historian visiting both libraries, re-telling the fascinating history of the Loveday internment camp built in 1941. Being the only adult event able to be held during the year it was well attended and greatly appreciated.

Throughout the month the Loxton library had a display depicting Loxton war settlement history along with the history of the Loxton Co-operative Winery which was critical in the formative years of the town.

Waikerie library had an image of the Waikerie punt installed on a library window and complimented this with an in-depth history of the punt from its inception in 1910 along with information on the punt operators and community recollections.



This image of the first crossing of the Waikerie punt is on one of the windows at the Waikerie library.



Part of the History Month display at the Waikerie library.



Part of the History Month display at the Waikerie library.



Staff ready for Library Lover's Day at the Waikerie Library.



Staff ready for Library Lover's Day at the Waikerie Library.

LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

LIBRARY SERVICES

Justice of the Peace service utilised



941 people
2,303
verified documents



2,437 bookings
total of **2,172** hrs

Free WIFI

data allowance 5MB
per device per day
and no log in required



Business Services

Printing, copying,
scanning, email and fax



Adult Book Groups

provide books for
3 book groups



Home Service Delivery

1,729 items
318 people

Book Reviews

monthly reviews
in Murray Pioneer
to promote library
collections and services



TOURISM SERVICES

The content for the Loxton and Waikerie town brochures was reviewed and updated by staff to create new promotional brochures at the end of 2020 utilizing the new branding. Large town maps were installed on the outside of both centres to guide visitors to locations and services in the district.

The Loxton Library and Visitor Centre underwent a re-shuffle of collection and services to bring the tourism services closer to the entrance to make it easier for visitors to find information upon entering the centre.

The Centre's have available for purchase locally made goods, produce and souvenirs to provide a unique offering to visitors and promotion of the region.

A project was undertaken as part of council's Economic Development Plan to load tourism focused council assets to the Google My Business platform and the Australian Tourism Data Warehouse marketplace. This project strengthens the digital presence for tourism, ensuring visitors have an increased chance of discovering all points of interest and facilities in the council area.



New town brochures printed L-R Discover Loxton, Moorook and Kingston-on-Murray and Discover Waikerie Walk & Drive available at all Riverland information centres.

LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

Destination Riverland our regional tourism operator released the Riverland Tourism Plan 2030 during the year and have begun the process of implementing some of the projects whilst seeking support and input from staff. This plan will guide the future direction of tourism in the Riverland.

Projects that staff will be involved in for the coming year include developing a destination branding strategy, reviewing visitor servicing and the implementation of an upgraded Destination Riverland website incorporating all Riverland towns.

BUDGET

Visual branding for the centre's was developed including the design of new library cards available in either a green or blue colour. This design concept flowed through all marketing materials including map signage, community information boards, Waikerie building entrance signage and updated informational town brochures keeping tourism information fresh and relevant.

Due to the re-shuffle at the Loxton Library and Visitor Centre slatwall was installed for the display of town brochures along with directional signage. The former VIC display area was repurposed into a space to display new library items.

The Waikerie Library and Visitor Centre had the floor of the visitor information area carpeted to match and flow through to the library space and some windows tinted to counter sun glare.



A change around for the Loxton visitor information services making them more accessible upon entering the centre

Shelving in the children's area of both libraries is now complete making the collections more accessible for young library users.



New library cards and signage for both Centre's.



LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

STAFF TRAINING

WHS

- Safe Environments for Children and Young People
- First Aid Training

Council

- BIZ Financial training
- Purchase Card Operational Training
- Local Government Functional Support Group Meetings

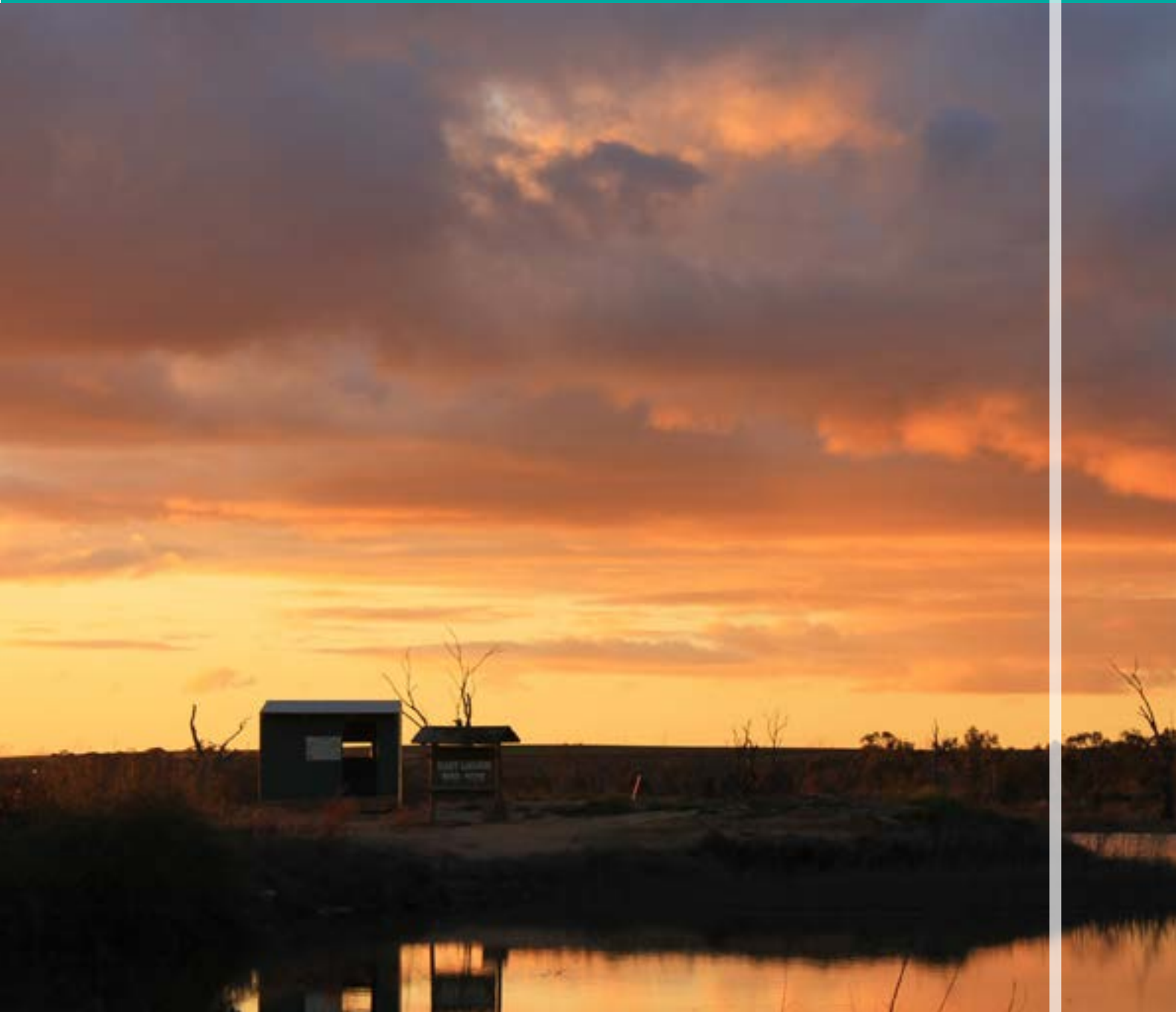
Library

- Health My Way Digital Skills
- SA History Festival webinar
- Public Library Services Regional Training online
- Public Library Services Strategic Planning Day
- Maths Fun for Under 5s – Smith Family
- STEM and Libraries
- RFID Mobile Wand training
- Libraries by Design Conference – webinar
- State Library Family History Redesign Project
- Public Library South Australia AGM - online
- Futureproof Practical Digitisation Skills - ALIA
- Digital Collections Forum – Public Library Services

Tourism

- South Australian Accredited Visitor Information Centres Conference
- Visitor Information Centre Regional meetings
- Riverland Tourism Plan 2030 Operations Group
- Tourism Industry Restart Conference
- How to In-House Video training
- Famils
- Tourism and Councils Forum – Local Government Association
- Tourism IQ Webinars – Tourism Industry Council South Australia
- COVID 19 Recovery Seminar – Tourism Industry Council South Australia

COMPLIANCE STATEMENT



CONFIDENTIALITY PROVISIONS

Meetings and Documents

In accordance with Section 90 (1) of the Local Government Act 1999 (the Act) all Council and Committee meetings were conducted in a place open to the public. Open and transparent decision making has been supported by the introduction of the Informal Gatherings Policy.

The policy does allow for informal gatherings to be held for briefing, planning and

educational sessions but does clarify that these gatherings will not be for the purpose of debating issues, building consensus positions or decision making.

It is a requirement of the Act that Council include in the Annual Report, information in relation to any orders of the Council or Council Committee where the public have been excluded from attendance in accordance with Section 90 (2) of the Act.

It is also a requirement of the Act that Council include in the Annual Report, information in relation to any orders of the

Council or Council Committee that documents be kept on a confidential basis.

Council held twelve (12) ordinary meetings and three (3) special meetings during 2020-2021.

On 7 separate occasions during the course of the Council meetings held 2020-2021, Council met in confidence. This is down from 13 separate occasions during 2019-2020.

Issues considered in confidence during 2020-21 listed below:

| MEETING DATE | SUBJECT | REASONS | RELEASED DATE* |
|--------------|--|---|----------------|
| 19 Jun 2020 | Item 20.2.1 Expression of Interest Submissions – Former VIC Building | Section 90 (3) (d) (i) Section 90 (3) (d) (ii) | 19 June 2020 |
| | Item 20.2.2 Development Application 551/D002/2015 – variation to Development Agreement | Section 90 (3) (a) | |
| | Item 20.2.3 Belgravia Leisure 2019-20 Financial Update | Section 90 (3) (d) (i) Section 90 (3) (d) (ii) | |
| 21 Aug 2020 | Item 20.1.1 CEO Performance Review | Section 90(3) (a) | 21 Aug 2020 |
| | Item 20.2.2 Community Awards Assessment Panel Recommendations | Section 90(3) (a) | 21 Aug 2020 |
| 18 Oct 2020 | 20.1.1 Loxton Recreation Complex – Mezzanine Fitout Tender | Section 90(3)(k) | |
| | 20.1.2 Proposed Waikerie Football Club redevelopment | Section 90(3) (d) (i) | |

*Released under delegation to the Chief Executive Officer or by resolution of the Council

CONFIDENTIALITY PROVISIONS

Meetings and Documents

| MEETING DATE | SUBJECT | REASONS | RELEASED DATE* |
|--------------|---|----------------------------|----------------|
| 29 Jan 2021 | 20.2.1 Lot 100 Sophie Edington Drive Loxton Proposed Development | Section 90(3)(d)(i) | 29 Jan 2021 |
| 19 Feb 2021 | Item 20.1.1 35 Bookpurnong Terrace Loxton | Section 90(3)(d)(i) | |
| 21 May 2021 | Item 20.2.1 Loxton Retirement Village Community Building Tender | Section 90(3)(k) | 21 May 2021 |
| 18 Jun 2021 | Item 20.1.1 Legal Assist Application – Local Government Association | Section 90(2) and 90(3)(h) | |

Review of items held in confidence

Review of items discussed in confidence is undertaken on a regular basis, as determined by the resolution, and this process has seen 5 items released from confidentiality provisions over the course of the year, with the remainder of the items being of an on-going nature.



The Pines - Loxton

SUBSIDIARY OF COUNCIL

Council is required to provide the annual report of any subsidiary. The Murraylands and Riverland Local Government Association (MRLGA) is a regional subsidiary of member Councils. The association works to coordinate, advocate and represent the member Councils at a regional level.

Member councils:

- Berri Barmera Council
- Coorong District Council
- District Council of Karoonda East Murray
- District Council of Loxton Waikerie
- Mid Murray Council
- Renmark Paringa Council

- Rural City of Murray Bridge
- Southern Mallee District Council

The annual report (which includes the audited financial statement) for the MRLGA is located on the association's website lga.sa.gov.au

ELECTOR REPRESENTATION

Periodical Review

The Local Government Act 1999 requires that Council must ensure that all aspects of the composition of the Council, and the issue of the division, or potential division of the area of the Council into wards are comprehensively reviewed under this section at least once in each relevant period as prescribed by regulation.

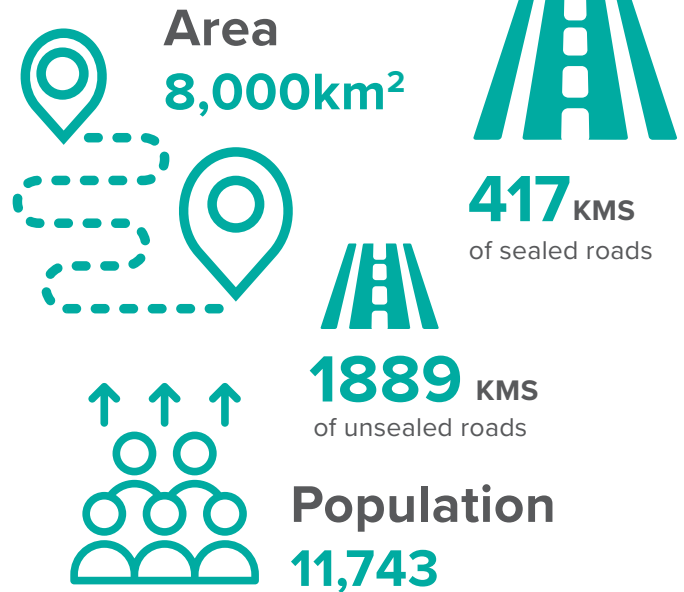
Elector data, representation and areas (Councils with similar elector numbers):

| Council | Councillors | Electors | Ratio |
|---|-------------|----------|-------|
| Clare and Gilbert Valleys (1,840km ²) | 10 | 6,687 | 1:668 |
| Wattle Range (3,924km ²) | 12 | 8,444 | 1:703 |
| Loxton Waikerie (7,957km ²) | 11 | 8,158 | 1:741 |
| Yorke Peninsula (5,834km ²) | 12 | 8,770 | 1:730 |
| Berri Barmera (508km ²) | 9 | 7,307 | 1:811 |
| Light Regional (1,278km ²) | 11 | 10,316 | 1:937 |

Source: Local Government Association of SA

REGIONAL MAP

General Information



REPRESENTATION QUOTA

The total representation quota is the number of electors for each Elected Member: **8158**. Electors are represented by **11** Elected Members (including the Mayor). The District Council of Loxton Waikarie's representation quota is **741** and compares with other similar sized Councils.

| Council | Elected Members | Electors | Representation |
|-----------------|-----------------|----------|----------------|
| Berri Barmera | 9 | 7,307 | 811 |
| Copper Coast | 10 | 11,226 | 1,122 |
| Wattle Range | 12 | 8,444 | 703 |
| Yorke Peninsula | 12 | 8,770 | 730 |

Source: Local Government Association of SA

TENDERING ARRANGEMENTS

The Council is committed to purchasing goods and services in an honest manner that ensures a fair, transparent and accountable process is available to all parties involved. The Council aims to ensure that its methods of purchasing goods and services are cost effective and meet the needs of the community.

Use of local goods and services

The Council is committed to identifying opportunities for improved outcomes when acquiring goods and services. Council has developed policy, procedures and practices directed towards obtaining value in the expenditure of public money, ethical and fair

treatment for all participants and ensuring probity, accountability and transparency in all of its operations.

The Council has formed an alliance with neighbouring Councils Berri Barmera and Renmark Paringa, known as the Riverland G3, in order to benefit from economies of scale,

increase the range and quality of services and improve lifestyles for our residents, and where possible reduce the cost of services to ratepayers through a consultative and collaborative approach. It also has the aim to protect the employment in the towns and districts of the participating councils and enhance local economies.

Copies of the District Council of Loxton Waikerie Procurement Policy are available for public inspection or can be printed, copies are also available on Council's website at: lwdc.sa.gov.au

EXTERNAL AUDITORS

Council is required under the Act to appoint a suitably qualified person as its external auditor. The external auditor reports to Council on the General Purpose and Special Purpose Financial Report prepared annually.

The external auditor is also required to report to Council on matters arising from the audit and must specifically identify in the report any irregularity in Council's accounting practices or

the management of its financial affairs.

During 2020-2021 the Riverland G3 Alliance identified that calling for tenders collectively will result in financial and logistical benefits for the Councils as well as for the successful auditing firm. As a result of this competitive tending process Council appointed Bentleys as its external auditor for a five-year term ending in 2025.

Pursuant to the Local Government Act 1999 s128, Council must disclose the remuneration paid to its external auditor.

In 2020-21, \$19,415 (ex GST) was paid for the 2019-20 annual audit of statutory financial records and related specific purpose statements to Dean Newberry and Partners.

COMMUNITY LAND MANAGEMENT PLANS

A comprehensive review of Council's Community Land Management Plan has commenced and is scheduled for completion in 2021-22.

ORGANISATIONAL STRUCTURE

| GOVERNANCE & STRATEGY | COMMERCIAL & COMMUNITY | INFRASTRUCTURE |
|---|--|---|
| Governance & Administration | Human Resources | Parks & Gardens |
| Finance & Rates | Work Health Safety & Risk | Waste Management (CWMS & Transfer Stations) |
| Information Technology | Tourism & Events | Strategic Infrastructure Planning |
| Records Management | Community Development & Volunteer Management | Recreation, Opens Space and Reserves |
| Economic Development | Library & Information Centres | Roads & Footpaths |
| Development Control & Regulatory Services | Asset Management & Leases | Infrastructure Maintenance Programs |
| Projects & Architectural Services | Communications & Marketing | Capital Program delivery |
| Customer Service | | |
| Cemeteries | | |

FREEDOM OF INFORMATION

Applications

The District Council of Loxton Waikerie provides information to residents/ ratepayers whenever possible, without referral to the provisions of the Freedom of Information Act 1991.

Where information is requested under the Freedom of Information Act an application fee must be forwarded with the completed request forms

provided for in the Act, unless an exemption is granted.

Applications are responded to as soon as possible within the statutory 30 days of receipt of a request and application fee or proof of exemption.

Three (3) Freedom of Information Applications were received and two (2) fulfilled during the reporting period.

One application was refused as information was publicly available outside of FOI.

Pursuant to Section 38 (1) of the Freedom of Information Act 1991 a person who is aggrieved by a determination made by the Council is entitled to an internal review of the determination.

All Freedom of Information applications and inquiries should be addressed to Council's FOI Officer, Helen Roberts.

INTERNAL REVIEW

Council Decisions

Under Section 270 of the Local Government Act 1999 Council is required to have policies, practices and procedures to manage any request for a review of a Council decision.

Council has an Internal Review of Council Decisions Policy and Procedure. The policy and procedure are explained and available on Council's website.

For 2020-21 Council received one application for an internal review under Section 270(8) of the Local Government Act 1999.

BY LAW REVIEW

Section 246 of the Local Government Act 1999 (the Act) provides for Councils to make By-laws for the good rule and government of an area and for the convenience, comfort and safety of its community.

The District Council of Loxton Waikerie has six by-laws, these being:

- By-law No. 1 – Permits and Penalties
- By-law No. 2 – Local Government Land
- By-law No. 3 – Roads
- By-law No. 4 – Movable Signs
- By-law No. 5 – Dogs
- By-law No. 6 – Cats

The by-laws were remade and operational from December 2017.

Council adopted the by-laws at the meeting of 21 July 2017, they were gazette on 8 August 2017 and forwarded to the Legislative Review Committee. The by-laws commenced on 8 December 2017.

The by-laws can be viewed at the following location on Council's website:

lwdc.sa.gov.au

Your council/ Strategies, Policies, Annual Reports and By-laws/ By-laws

REGISTERS, CODES AND POLICIES

Schedule 4 Compliance Information

Pursuant to Section 131 (2) of the Local Government Act 1999 the following information is provided:

LIST OF REGISTERS

- By Law Register
- Fees and Charges Register
- Register of Allowances and Benefits (Elected Members)
- Register of Community Land
- Register of Interests (Council members)
- Register of Interests (Council officers)
- Register of Public Roads
- Register of Salaries and Wages.

CODES

- Employees Code of Conduct
- Code of Practice for Access to Council and Committee Meetings and Documents
- Code of Practice Procedures
- Members Code of Conduct at Meetings.

STATUTORY POLICIES

- Caretaker Policy
- Community Engagement Policy
- Elected Members Allowances and Benefits Policy.

INTERNAL CONTROL POLICIES

which include the following but are not limited to:

- Bad Debt Policy
- Credit Card Policy
- Fraud and Corruption Prevention Policy
- Treasury Management Policy
- Disposal of Land and Other Assets Policy
- Induction, Training and Development Policy for Elected Members
- Informal Gathering Policy
- Internal Review of Council Decisions Policy
- Order Making Policy
- Procurement Policy
- Prudential Management Policy
- Road and Street Naming Policy.

ADDITIONAL REGISTERS

Are maintained and include:

- Assessment Record
- Asset Register
- Certificate of Title Register
- Common Seal Register
- Confidential Minute Register
- Contracts, Licenses and Agreements Register

- Register of Campaign Donation Returns
- Delegations Register
- Gift and Benefits Register
- Internal Review Register Policy Register
- Lease Register
- Training Register – Elected Members and Employees.

ADDITIONAL CODES

of conduct have been adopted by Council and include:

- Code of Conduct – Child Safe Environments.

GUIDELINES

- Caretaker Guidelines
- Conflict of Interest – Guidelines
- Confidentiality Guidelines
- Guidelines and General Approval for the Placement or Affixation of Election Signs

The following procedure has been adopted to support the Code of Conduct for Council Members:

- Complaints Handling Procedure under the Code of Conduct for Council Members.

FINANCIAL STATEMENTS



District Council of Loxton Waikerie
General Purpose Financial Reports
for the year ended 30 June 2021

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**District Council of Loxton Waikerie
Annual Financial Statements
for the year ended 30 June 2021**

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 2021 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.


.....
David Beaton
CHIEF EXECUTIVE OFFICER


.....
Leon Stasinowsky
MAYOR/COUNCILLOR

Date: 19/11/2021

District Council of Loxton Waikerie
Statement of Comprehensive Income
for the year ended 30 June 2021

| | Notes | 2021 \$'000 | 2020 \$'000 |
|--|-------|----------------|----------------|
| INCOME | | | |
| Rates | 2 | 13,571 | 13,509 |
| Statutory charges | 2 | 411 | 337 |
| User charges | 2 | 1,245 | 1,337 |
| Grants, subsidies and contributions | 2 | 5,716 | 5,859 |
| Investment income | 2 | 63 | 454 |
| Reimbursements | 2 | 268 | 335 |
| Other income | 2 | 1,167 | 1,045 |
| Total Income | | 22,441 | 22,876 |
| EXPENSES | | | |
| Employee costs | 3 | 5,983 | 6,312 |
| Materials, contracts & other expenses | 3 | 9,547 | 9,110 |
| Depreciation, amortisation & impairment | 3 | 6,653 | 6,345 |
| Finance costs | 3 | 35 | 17 |
| Total Expenses | | 22,218 | 21,784 |
| OPERATING SURPLUS / (DEFICIT) | | 223 | 1,092 |
| Asset disposal & fair value adjustments | 4 | (2) | (929) |
| Amounts received specifically for new or upgraded assets | 2 | 3,766 | 4,925 |
| NET SURPLUS / (DEFICIT) (transferred to Equity Statement) | | 3,987 | 5,088 |
| Other Comprehensive Income | | | |
| <i>Amounts which will not be reclassified subsequently to operating result</i> | | | |
| Changes in revaluation surplus - infrastructure, property, plant & equipment | 9 | 16,060 | 4,682 |
| Gain on valuation of intangible assets - water rights | 9 | 400 | 278 |
| Total Other Comprehensive Income | | 16,460 | 4,960 |
| TOTAL COMPREHENSIVE INCOME | | 20,447 | 10,048 |
| Share of Net Surplus / (Deficit) | | | |
| Council | | 3,987 | 5,088 |
| | | 3,987 | 5,088 |
| Share of Other Comprehensive Income | | | |
| Council | | 16,460 | 4,960 |
| | | 16,460 | 4,960 |
| TOTAL COMPREHENSIVE INCOME | | 20,447 | 10,048 |

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

District Council of Loxton Waikerie
Statement of Financial Position
as at 30 June 2021

| ASSETS | Notes | 2021 \$'000 | 2020 \$'000 |
|---|--------------|------------------------------|------------------------------|
| Current Assets | | | |
| Cash and cash equivalents | 5 | 12,586 | 15,245 |
| Trade & other receivables | 5 | 1,564 | 1,323 |
| Inventories | 5 | 48 | 30 |
| Total Current Assets | | 14,198 | 16,598 |
| Non-current Assets | | | |
| Financial assets | 6 | 515 | 283 |
| Investment property | 7 | 15,048 | 15,038 |
| Infrastructure, property, plant & equipment | 7 | 205,094 | 189,072 |
| Other non-current assets | 6 | 12,430 | 7,995 |
| Total Non-current Assets | | 233,087 | 212,388 |
| Total Assets | | 247,285 | 228,986 |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Trade & other payables | 8 | 12,850 | 15,020 |
| Borrowings | 8 | 14 | 273 |
| Provisions | 8 | 1,714 | 1,579 |
| Total Current Liabilities | | 14,578 | 16,872 |
| Non-current Liabilities | | | |
| Borrowings | 8 | 256 | 25 |
| Provisions | 8 | 133 | 218 |
| Total Non-current Liabilities | | 389 | 243 |
| Total Liabilities | | 14,967 | 17,115 |
| NET ASSETS | | 232,318 | 211,871 |
| EQUITY | | | |
| | Notes | 2021 \$'000 | 2020 \$'000 |
| Accumulated Surplus | | 87,557 | 83,526 |
| Asset Revaluation Reserves | 9 | 143,256 | 126,796 |
| Other Reserves | 9 | 1,505 | 1,549 |
| TOTAL EQUITY | | 232,318 | 211,871 |

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

District Council of Loxton Waikerie

Statement of Changes in Equity for the year ended 30 June 2021

Page 4

| | 2021 | Notes | Acc'd Surplus \$'000 | Asset Rev'n Reserve \$'000 | Other Reserves \$'000 | TOTAL EQUITY \$'000 |
|--|------|-------|----------------------------|----------------------------------|-----------------------------|---------------------------|
| Balance at end of previous reporting period | | | 83,526 | 126,796 | 1,549 | 211,871 |
| Net Surplus / (Deficit) for Year | | | 3,987 | | | 3,987 |
| Other Comprehensive Income | | | | | | |
| Gain on revaluation of infrastructure, property, plant & equipment | | | | 16,060 | | 16,060 |
| Available-for-sale Financial Instruments - change in fair value | | | | 400 | | 400 |
| Transfers between reserves | | | | 44 | (44) | - |
| Balance at end of period | | 9 | 87,557 | 143,256 | 1,505 | 232,318 |
| | | | Notes | \$'000 | \$'000 | \$'000 |
| Balance at end of previous reporting period | | | 78,862 | 121,836 | 1,125 | 201,823 |
| Net Surplus / (Deficit) for Year | | | 5,088 | | | 5,088 |
| Other Comprehensive Income | | | | | | |
| Changes in revaluation surplus - infrastructure, property, plant & equipment | | | | 4,682 | | 4,682 |
| Available-for-sale Financial Instruments - change in fair value | | | | 278 | | 278 |
| Transfers between reserves | | | | (424) | 424 | - |
| Balance at end of period | | 9 | 83,526 | 126,796 | 1,549 | 211,871 |

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

District Council of Loxton Waikerie
Statement of Cash Flows
for the year ended 30 June 2021

| | | 2021 | 2020 |
|---|-------|----------------|-----------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | Notes | \$'000 | \$'000 |
| Receipts: | | | |
| Rates - general & other | | 13,868 | 13,452 |
| Fees & other charges | | 432 | 342 |
| User charges | | 1,199 | 3,489 |
| Investment receipts | | 58 | 136 |
| Grants utilised for operating purposes | | 3,849 | 5,859 |
| Reimbursements | | 327 | 317 |
| Other revenues | | 2,276 | 1,179 |
| Payments: | | | |
| Employee costs | | (5,915) | (6,324) |
| Materials, contracts & other expenses | | (11,304) | (9,279) |
| Finance payments | | (42) | (17) |
| Net Cash provided by (or used in) Operating Activities | 10 | 4,748 | 9,154 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Receipts: | | | |
| Amounts specifically for new or upgraded assets | | 3,766 | 4,925 |
| Sale of replaced assets | | 305 | 238 |
| Repayments of loans by community groups | | 25 | 23 |
| Payments: | | | |
| Expenditure on renewal/replacement of assets | | (5,955) | (1,047) |
| Expenditure on new/upgraded assets | | (5,002) | (15,653) |
| Purchase of investment property | | (355) | (286) |
| Loans made to community groups | | (250) | (258) |
| Net Cash provided by (or used in) Investing Activities | | (7,466) | (12,058) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Receipts: | | | |
| Proceeds from aged care facility deposits | | 817 | 718 |
| Payments: | | | |
| Repayments of borrowings | | (28) | (65) |
| Repayment of aged care facility deposits | | (730) | (211) |
| Net Cash provided by (or used in) Financing Activities | | 59 | 442 |
| Net Increase (Decrease) in cash held | | (2,659) | (2,462) |
| Cash & cash equivalents at beginning of period | 10 | 15,245 | 17,707 |
| Cash & cash equivalents at end of period | 10 | 12,586 | 15,245 |

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

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

1.5 Covid-19

The COVID-19 pandemic has impacted the 2020/21 financial statements, which may impact on the comparability of some line items and amounts reported in these financial statements and/or the notes. The financial impacts are a direct result of either Council's response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government.

2 The Local Government Reporting Entity

The District Council of Loxton Waikerie is incorporated under the SA Local Government Act 1999 and has its principal place of business at 35 Bookpurnong Terrace, Loxton. These consolidated 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.

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

3 Income recognition

3.1 Revenue

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

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

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

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

| | Cash Payment Received | Annual Allocation | Difference | |
|---------|------------------------------|--------------------------|-------------------|-------------|
| 2016/17 | \$6,498,824 | \$4,290,475 | + | \$2,208,349 |
| 2017-18 | \$4,293,314 | \$4,246,796 | + | \$46,518 |
| 2018-19 | \$5,276,235 | \$4,592,560 | + | \$683,675 |
| 2019-20 | \$4,379,992 | \$4,635,026 | - | \$255,034 |
| 2020-21 | \$4,242,751 | \$4,652,154 | - | \$409,403 |

Because these grants are untied, the Australian Accounting Standards require that payments be recognised upon receipt. Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated.

The Operating Surplus Ratio disclosed in Note 14 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

3.2 Construction Contracts

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

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

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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.

4.2 Other Financial Instruments

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 also form part of Note 12.

5 Inventories

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

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

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

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 7. No capitalisation threshold is applied to the acquisition of land or interests in land.

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.

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

6.5 Impairment

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

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

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

6.6 Borrowing Costs

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

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

8 Borrowings

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

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021
Note 1 - SIGNIFICANT ACCOUNTING POLICIES

9 Provisions

9.1 Employee Benefits

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

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

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.

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. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 16.

10 GST Implications

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

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

11 New and amended standards and interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2020. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendments to AASB 101 and AASB 108 Definition of Material:

The amendments provide a new definition of material that states, "information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity." The amendments clarify that materiality will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on the financial statements of, nor is there expected to be any future impact to the Council.

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 2 - INCOME

| | Notes | 2021 \$'000 | 2020 \$'000 |
|--|-------|----------------|----------------|
| RATES REVENUES | | | |
| <u>General Rates</u> | | 10,091 | 10,059 |
| Less: Mandatory rebates | | (45) | (180) |
| Less: Discretionary rebates, remissions & write offs | | (203) | (54) |
| | | <u>9,843</u> | <u>9,825</u> |
| <u>Other Rates</u> (including service charges) | | | |
| Natural Resource Management levy | | 462 | 462 |
| Waste collection | | 1,468 | 1,426 |
| Community wastewater management systems | | 1,730 | 1,720 |
| | | <u>3,660</u> | <u>3,608</u> |
| <u>Other Charges</u> | | | |
| Penalties for late payment | | 68 | 74 |
| Legal & other costs recovered | | - | 2 |
| | | <u>68</u> | <u>76</u> |
| | | <u>13,571</u> | <u>13,509</u> |
| STATUTORY CHARGES | | | |
| Development Act fees | | 61 | 113 |
| Town planning fees | | 191 | 86 |
| Health & Septic Tank Inspection fees | | 43 | 35 |
| Animal registration fees & fines | | 92 | 86 |
| Other licences, fees, & fines | | 24 | 17 |
| | | <u>411</u> | <u>337</u> |
| USER CHARGES | | | |
| Cemetery fees | | 91 | 74 |
| Marina Fees | | 66 | 73 |
| Retirement Village | | 689 | 777 |
| Private Works | | 25 | 59 |
| Hire/Lease/Rent Fees | | 119 | 95 |
| Admission Fee | | 8 | - |
| Tourism Income | | 68 | 68 |
| Search Fees | | 27 | 15 |
| Waste Management | | 72 | 102 |
| Food Inspections | | 51 | 62 |
| Sundry | | 29 | 12 |
| | | <u>1,245</u> | <u>1,337</u> |

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 2 - INCOME (con't)

| INVESTMENT INCOME | Notes | 2021 \$'000 | 2020 \$'000 |
|--|--------------|------------------------|------------------------|
| Interest on investments: | | | |
| Local Government Finance Authority | | 60 | 104 |
| Banks & other | | - | 2 |
| Loans to community groups | | 3 | 3 |
| Investment property revaluation movement | | - | 342 |
| Unwinding of premiums & discounts | | - | 3 |
| | | <u>63</u> | <u>454</u> |
| REIMBURSEMENTS | | | |
| Fuel Rebate | | 85 | 106 |
| Trainee Reimbursement | | 4 | 3 |
| LSL Transfer | | - | 5 |
| Planning Reimbursement | | 11 | - |
| Renmark Paringa Council | | 43 | - |
| University SA HRAP Funding | | - | 56 |
| SA Power Reimbursement | | - | 67 |
| Waikerie Truck Stop | | 8 | 42 |
| Project Contributions | | 91 | 36 |
| Other | | 26 | 20 |
| | | <u>268</u> | <u>335</u> |
| OTHER INCOME | | | |
| Loxton Riverfront Holiday Park | | 853 | 582 |
| Workers Compensation Scheme Bonus | | 133 | 167 |
| Local Government Risk Special Distribution | | - | 29 |
| Local Government Finance Authority Bonus | | 42 | 60 |
| Temporary Water Licence Sales | | 30 | 129 |
| Sponsorship Income | | 28 | 33 |
| Fundraising | | - | 2 |
| Voucher Income | | 44 | - |
| Sundry | | 37 | 43 |
| | | <u>1,167</u> | <u>1,045</u> |
| GRANTS, SUBSIDIES, CONTRIBUTIONS | | | |
| Amounts received specifically for new or upgraded assets | | 3,766 | 4,925 |
| Other grants, subsidies and contributions | | | |
| Untied - Financial Assistance Grant | | 4,443 | 4,580 |
| Roads to Recovery | | 1,115 | 1,115 |
| Library & Communications | | 42 | 67 |
| Sundry | | 116 | 97 |
| | | <u>5,716</u> | <u>5,859</u> |
| | | <u>9,482</u> | <u>10,784</u> |

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 2 - INCOME (con't)

The functions to which these grants relate are shown in Note 11.

Sources of grants

| | | |
|--------------------------------|---------------------|----------------------|
| <i>Commonwealth government</i> | 4,411 | 6,066 |
| <i>State government</i> | 4,985 | 4,650 |
| <i>Other</i> | 86 | 68 |
| | <u>9,482</u> | <u>10,784</u> |

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 3 - EXPENSE

| | Notes | 2021 \$'000 | 2020 \$'000 |
|--|-------|----------------|----------------|
| EMPLOYEE COSTS | | | |
| Salaries and Wages | | 5,321 | 5,004 |
| Employee leave expense | | 1,051 | 1,007 |
| Superannuation - defined contribution plan contributions | 16 | 449 | 415 |
| Superannuation - defined benefit plan contributions | 16 | 127 | 144 |
| Workers' Compensation Insurance | | 287 | 282 |
| Other | | 22 | 47 |
| Less: Capitalised and distributed costs | | (1,274) | (587) |
| Total Operating Employee Costs | | 5,983 | 6,312 |
| | | | |
| Total Number of Employees | | 79 | 79 |
| <i>(Full time equivalent at end of reporting period)</i> | | | |
| MATERIALS, CONTRACTS & OTHER EXPENSES | | | |
| <u>Prescribed Expenses</u> | | | |
| Auditor's Remuneration | | | |
| - Auditing the financial reports | | 20 | 20 |
| Elected members' expenses | | 212 | 209 |
| Subtotal - Prescribed Expenses | | 232 | 229 |
| <u>Other Materials, Contracts & Expenses</u> | | | |
| Contractors | | 4,250 | 4,063 |
| Energy | | 497 | 531 |
| Cleaning | | 262 | 262 |
| Fuel | | 397 | 500 |
| Insurance | | 421 | 392 |
| Management Fee | | 660 | 573 |
| Registration Fee | | 74 | 83 |
| Revaluation decrement - Retirement Village | | 399 | - |
| Subscriptions | | 134 | 164 |
| Telecommunications | | 99 | 79 |
| Water | | 188 | 231 |
| Legal Expenses | | 40 | 47 |
| Levies paid to government - NRM levy | | 462 | 461 |
| - Other Levies | | 184 | 242 |
| Parts, accessories & consumables | | 987 | 1,086 |
| Professional services | | 261 | 167 |
| Subtotal - Other Materials, Contracts & Expenses | | 9,315 | 8,881 |
| | | 9,547 | 9,110 |

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 3 - EXPENSE con't

| | 2021 | 2020 |
|--|--------------|--------------|
| Notes | \$'000 | \$'000 |
| DEPRECIATION, AMORTISATION & IMPAIRMENT | | |
| Depreciation | | |
| Buildings & Other Structure - Level 2 | 137 | 127 |
| Buildings & Other Structure - Level 3 | 1,875 | 1,830 |
| Infrastructure | | |
| - Road Infrastructure | 2,659 | 2,439 |
| - Footpaths, Kerb & Gutter | 318 | 311 |
| - Other Infrastructure | 1 | - |
| - Stormwater Drainage | 155 | 153 |
| - CWMS | 500 | 483 |
| - Irrigation | 72 | 71 |
| Plant, Machinery & Equipment | 833 | 803 |
| Office Equipment, Furniture & Fittings | 103 | 128 |
| | 6,653 | 6,345 |
| FINANCE COSTS | | |
| Interest on Loans | 13 | 17 |
| Interest on Leases | 22 | - |
| | 35 | 17 |

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

| | 2021 | 2020 |
|---|---------------|---------------|
| Notes | \$'000 | \$'000 |
| INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT | | |
| <i>Assets renewed or directly replaced</i> | | |
| Proceeds from disposal | 305 | 238 |
| Less: Carrying amount of assets sold | 307 | 1,167 |
| Gain (Loss) on disposal | (2) | (929) |
| | | |
| NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS | (2) | (929) |
| | | |

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 5 - CURRENT ASSETS

| | Notes | 2021 \$'000 | 2020 \$'000 |
|--------------------------------------|-------|----------------|----------------|
| CASH & EQUIVALENT ASSETS | | | |
| Cash on Hand and at Bank | | 486 | 557 |
| Deposits at Call | | 12,100 | 14,688 |
| | | <u>12,586</u> | <u>15,245</u> |
| TRADE & OTHER RECEIVABLES | | | |
| Rates - General & Other | | 487 | 784 |
| Accrued Revenues | | 9 | 95 |
| Debtors - general | | 479 | 298 |
| GST Recoupment | | 506 | 81 |
| Prepayments | | 149 | 124 |
| Loans to community organisations | | 14 | 21 |
| Total | | <u>1,644</u> | <u>1,403</u> |
| Less: Allowance for Doubtful Debts | | <u>(80)</u> | <u>(80)</u> |
| | | <u>1,564</u> | <u>1,323</u> |
| INVENTORIES | | | |
| Stores & Materials | | <u>48</u> | <u>30</u> |
| | | <u>48</u> | <u>30</u> |

Aggregate write-downs and other losses recognised as an expense, and reversals of these, were not material in amount in either year. All such reversals occurred principally as a result of clerical inaccuracies during stores operations.

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 6 - NON-CURRENT ASSETS

| | Notes | 2021 \$'000 | 2020 \$'000 |
|-------------------------------------|-------|----------------------|---------------------|
| FINANCIAL ASSETS | | | |
| Receivables | | | |
| Loans to community organisations | | <u>515</u> | <u>283</u> |
| TOTAL FINANCIAL ASSETS | | <u>515</u> | <u>283</u> |
| OTHER NON-CURRENT ASSETS | | | |
| Inventories | | | |
| Capital Works-in-Progress | | 5,530 | 1,495 |
| Intangible Asset - Water Rights | | <u>6,900</u> | <u>6,500</u> |
| | | <u>12,430</u> | <u>7,995</u> |

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 7 - INVESTMENT PROPERTY

| | Fair Value Level | 2020 \$'000 | | | | 2021 \$'000 | | | |
|----------------------------------|------------------|----------------|------|------------|-----------------|----------------|------|------------|-----------------|
| | | Fair Value | Cost | Acc' Dep'n | Carrying Amount | Fair Value | Cost | Acc' Dep'n | Carrying Amount |
| Buildings & Structures | 2 | 15,038 | - | - | 15,038 | 15,048 | - | - | 15,048 |
| TOTAL INVESTMENT PROPERTY | | 15,038 | - | - | 15,038 | 15,048 | - | - | 15,048 |
| <i>Comparatives</i> | | 14,410 | - | - | 14,410 | 15,038 | - | - | 15,038 |

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

| | Fair Value Level | 2020 \$'000 | | | | 2021 \$'000 | | | |
|--|------------------|----------------|--------|------------|-----------------|----------------|-----------|------------|-----------------|
| | | Fair Value | Cost | Acc' Dep'n | Carrying Amount | Fair Value | Cost | Acc' Dep'n | Carrying Amount |
| Land - Community | 2 | 11,391 | - | - | 11,391 | 11,804 | - | - | 11,804 |
| Land - Community | 3 | 17,391 | - | - | 17,391 | 18,109 | - | - | 18,109 |
| Buildings & Other Structure | 2 | 9,010 | - | (6,978) | 2,032 | 2,183 | (137) | - | 2,046 |
| Buildings & Other Structure | 3 | 78,643 | - | (32,672) | 45,971 | 79,904 | (42,538) | - | 47,991 |
| Infrastructure | | - | - | - | - | - | - | - | - |
| - Road Infrastructure | 3 | 102,045 | 3,520 | (35,410) | 70,155 | 101,191 | (22,683) | - | 80,028 |
| - Footpaths, Kerb & Gutter | 3 | 19,789 | 126 | (6,496) | 13,419 | 19,789 | (6,148) | - | 14,438 |
| - Other Infrastructure | 3 | 204 | - | (195) | 9 | 197 | (189) | - | 8 |
| - Stormwater Drainage | 3 | 12,409 | - | (4,682) | 7,727 | 12,409 | (4,930) | - | 7,746 |
| - CWMS | 3 | 24,639 | - | (13,210) | 11,429 | 24,613 | (13,195) | - | 12,880 |
| - Irrigation | 3 | 3,500 | - | (1,557) | 1,943 | 3,500 | (1,643) | - | 2,162 |
| Plant, Machinery & Equipment | | - | 10,471 | (4,147) | 6,324 | - | (4,661) | - | 6,561 |
| Office Equipment, Furniture & Fittings | | - | 2,253 | (1,552) | 701 | - | (1,577) | - | 746 |
| Book Stocks | 3 | 580 | - | - | 580 | 575 | - | - | 575 |
| Total IPP&E | | 279,601 | 16,370 | (106,899) | 189,072 | 274,274 | (97,564) | - | 205,094 |
| <i>Comparatives</i> | | 260,002 | 13,478 | (100,608) | 172,872 | 279,601 | (106,899) | - | 189,072 |

This Note continues on the following pages.

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 7 - INVESTMENT PROPERTY

| | 2020 | | | | | | 2021 | | |
|----------------------------------|---------------|------------|-----------|-------|----------|-----------|--------|--------------|-----------------|
| | \$'000 | | | | | | \$'000 | | |
| Carrying Amount | Additions | | Disposals | Dep'n | Impair't | Transfers | | Net Reval'n | Carrying Amount |
| | New / Upgrade | Renewals | | | | In | Out | | |
| Buildings & Structures | - | 355 | - | - | - | - | - | (345) | 15,048 |
| TOTAL INVESTMENT PROPERTY | - | 355 | - | - | - | - | - | (345) | 15,048 |
| <i>Comparatives</i> | | 229 | | | | | | 399 | 15,038 |

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

| | 2020 \$'000 | | | | | | | | | 2021 \$'000 | |
|--|--------------------|---------------|--------------|----------------|----------------|----------|----------|-----------|----------|----------------|--------------------|
| | Carrying Amount | New / Upgrade | Additions | | Disposals | Dep'n | Impair't | Transfers | | Net Reval'n | Carrying Amount |
| | | | Renewals | Out | | | | In | Out | | |
| Land - Community | 11,391 | - | - | - | - | - | - | - | - | 413 | 11,804 |
| Land - Community | 17,391 | - | - | - | - | - | - | - | - | 718 | 18,109 |
| Buildings & Other Structure | 2,032 | - | - | (137) | - | - | - | - | - | 151 | 2,046 |
| Buildings & Other Structure | 45,971 | 2,598 | 110 | (1,875) | - | - | - | - | - | 1,187 | 47,991 |
| Infrastructure | - | - | - | - | - | - | - | - | - | - | - |
| - Road Infrastructure | 70,155 | 431 | 1,511 | (2,659) | - | - | - | - | - | 10,590 | 80,028 |
| - Footpaths, Kerb & Gutter | 13,419 | 240 | 2 | (318) | - | - | - | - | - | 1,095 | 14,438 |
| - Other Infrastructure | 9 | - | - | (1) | - | - | - | - | - | - | 8 |
| - Stormwater Drainage | 7,727 | 36 | - | (155) | - | - | - | - | - | 138 | 7,746 |
| - CWMS | 11,429 | - | 297 | (500) | - | - | - | - | - | 1,654 | 12,880 |
| - Irrigation | 1,943 | 242 | - | (72) | - | - | - | - | - | 49 | 2,162 |
| Plant, Machinery & Equipment | 6,324 | 1,369 | - | (833) | (299) | - | - | - | - | - | 6,561 |
| Office Equipment, Furniture & Fittings | 701 | 86 | - | (103) | (8) | - | - | - | - | 70 | 746 |
| Book Stocks | 580 | - | - | - | - | - | - | - | - | (5) | 575 |
| Total IPP&E | 189,072 | 5,002 | 1,920 | (6,653) | (307) | - | - | - | - | 16,060 | 205,094 |
| Comparatives | 172,872 | 15,653 | 3,377 | (6,345) | (1,167) | - | - | - | - | 4,682 | 189,072 |

This note continues on the following pages.

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Valuation of Assets

General Valuation Principles

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

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

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

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

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

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

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

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

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

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

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques. Accordingly, formal sensitivity analysis does not provide useful information.

District Council of Loxton Waikerie
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2021

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

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

| | |
|---|----------|
| Office Furniture & Equipment | \$2,000 |
| Other Plant & Equipment | \$2,000 |
| Buildings - new construction/extensions | \$10,000 |
| Park & Playground Furniture & Equipment | \$5,000 |
| Road construction & reconstruction | \$10,000 |
| Paving & footpaths, Kerb & Gutter | \$5,000 |
| Drains & Culverts | \$5,000 |

Estimated Useful Lives: Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

| | |
|---|-----------------|
| Plant, Furniture & Equipment | |
| Office Equipment | 4 to 10 years |
| Office Furniture | 10 to 20 years |
| Vehicles and Road-making Equip | 5 to 8 years |
| Other Plant & Equipment | 5 to 15 years |
| Building & Other Structures | |
| Buildings – masonry | 50 to 100 years |
| Buildings – other construction | 20 to 40 years |
| Park Structures – masonry | 50 to 100 years |
| Park Structures – other construction | 20 to 40 years |
| Playground equipment | 5 to 15 years |
| Benches, seats, etc | 10 to 20 years |
| Infrastructure | |
| Sealed Roads – Surface | 15 to 25 years |
| Sealed Roads – Structure | 20 to 50 years |
| Unsealed Roads | 10 to 20 years |
| Bridges – Concrete | 80 to 100 years |
| Paving & Footpaths, Kerb & Gutter | 80 to 100 years |
| Drains | 80 to 100 years |
| Culverts | 50 to 75 years |
| Flood Control Structures | 80 to 100 years |
| Dams and Reservoirs | 80 to 100 years |
| Bores | 20 to 40 years |
| Reticulation Pipes – PVC | 70 to 80 years |
| Reticulation Pipes – other | 25 to 75 years |
| Pumps & Telemetry | 15 to 25 years |
| Other Assets | |
| Library Books | 10 to 15 years |
| Artworks | indefinite |

District Council of Loxton Waikerie

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Land & Land Improvements

Land and Land Improvements undertook an independent revaluation by Jones Lang LaSaille using a desk-top approach as at 30 June 2021.

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

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

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

Buildings & Other Structures

Buildings and other structures were revalued as at 30 June 2020 by Jones LaSaille, Infrastructure Advisory using a desk-top revaluation approach. These values were taken up in the 2020/21 financial year.

Infrastructure

A full condition audit was performed by HDS Australia Pty Ltd in late 2019-2020 financial year for all Council Roads, Footpaths and Kerb & Gutters. This condition data formed the basis of the 2020-2021 infrastructure valuation assessment along with an independent review of the Council road network.

Stormwater drainage infrastructure was reviewed by Tonkin Consulting Services using a desk-top revaluation approach at depreciated current replacement cost as at 1 July 2020, based on actual costs incurred during the reporting period ended 30 June 2020.

Community Wastewater Management System infrastructure was reviewed by Tonkin Consulting Services using a desk-top revaluation approach at depreciated current replacement cost as at 1 July 2020, based on actual costs incurred during the reporting period ended 30 June 2020.

Irrigation infrastructure was reviewed by Tonkin Consulting Services using a desk-top revaluation approach at depreciated current replacement cost as at 1 July 2020, based on actual costs incurred during the reporting period ended 30 June 2020.

Plant, Furniture & Equipment

These assets are recognised on the cost basis and depreciated using the straight-line method.

Book Stocks

Book Stocks and other lending materials were revalued as at 30 June 2020 by Council staff and recorded at fair value.

Investment Property

The basis of valuation of investment properties is fair value being the amounts for which the properties could be exchanged between willing but not anxious parties in an arm's length transaction, based on current prices in an active market for similar parties in the same location and subject to similar leases. The 2020-2021 valuation was independently made by Jones lang LaSaille Infrastructure Advisory.

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District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 8 - LIABILITIES

| | Notes | 2021 | | 2020 | |
|--|-------|---------------|-------------|---------------|-------------|
| | | Current | Non-current | Current | Non-current |
| | | \$'000 | | \$'000 | |
| TRADE & OTHER PAYABLES | | | | | |
| Goods & Services | | 691 | | 417 | |
| Payments received in advance | | 722 | | 2,760 | |
| Accrued expenses - employee entitlements | | 78 | | 60 | |
| Accrued expenses - other | | 961 | | 1,472 | |
| Retirement Village Facility Deposits | | 10,398 | | 10,311 | |
| | | 12,850 | - | 15,020 | - |
| BORROWINGS | | | | | |
| Loans | | 14 | 256 | 273 | 25 |
| | | 14 | 256 | 273 | 25 |
| <i>All interest bearing liabilities are secured over the future revenues of the Council.</i> | | | | | |
| PROVISIONS | | | | | |
| LSL Employee entitlements (including oncosts) | | 1,028 | 133 | 901 | 218 |
| AL Employee entitlements (including oncosts) | | 686 | - | 678 | - |
| | | 1,714 | 133 | 1,579 | 218 |

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 9 - RESERVES

| ASSET REVALUATION RESERVE | 1/7/2020 | Net Increments/ (Decrements) | Transfers, Impairments | 30/6/2021 |
|----------------------------------|----------------|------------------------------------|---------------------------|----------------|
| Notes | \$'000 | \$'000 | \$'000 | \$'000 |
| Land - Community | 17,783 | 1,130 | | 18,913 |
| Building & Other Structures | 36,368 | 1,339 | | 37,707 |
| Road Infrastructure | 60,203 | 11,687 | | 71,890 |
| CWMS & Stormwater | 5,760 | 1,791 | | 7,551 |
| Other | 182 | 113 | | 295 |
| Water Rights | 6,500 | 400 | | 6,900 |
| TOTAL | 126,796 | 16,460 | - | 143,256 |
| Comparatives | 121,836 | 4,960 | - | 126,796 |

| OTHER RESERVES | 1/7/2020 | Transfers to Reserve | Transfers from Reserve | 30/6/2021 |
|-----------------------------|--------------|-------------------------|---------------------------|--------------|
| CWMS | 1,549 | | (44) | 1,505 |
| TOTAL OTHER RESERVES | 1,549 | - | (44) | 1,505 |
| Comparatives | 1,125 | 424 | - | 1,549 |

PURPOSES OF RESERVES

Asset Revaluation Reserve

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

CWMS - Community Waste Management Scheme

In compliance with the Local Government Act 1999 s155, Council has created a reserve for Community Waste Management Scheme.

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 10 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

| | Notes | 2021 \$'000 | 2020 \$'000 |
|----------------------------------|-------|----------------|----------------|
| Total cash & equivalent assets | 5 | <u>12,586</u> | <u>15,245</u> |
| Balances per Cash Flow Statement | | <u>12,586</u> | <u>15,245</u> |

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

| | | | |
|---|--|--------------|--------------|
| Net Surplus (Deficit) | | 3,987 | 5,088 |
| Non-cash items in Income Statement | | | |
| Depreciation, amortisation & impairment | | 6,653 | 6,345 |
| Fair value adjustments | | 345 | (342) |
| Net increase (decrease) in unpaid employee benefits | | 68 | 48 |
| Change in allowances for under-recovery | | - | 58 |
| Grants for capital acquisitions treated as Investing Activity | | (3,766) | (4,925) |
| Net (Gain) Loss on Disposals | | 2 | 929 |
| | | <u>7,289</u> | <u>7,201</u> |
| Add (Less): Changes in Net Current Assets | | | |
| Net (increase) decrease in receivables | | (1,065) | (609) |
| Net (increase) decrease in inventories | | (18) | 72 |
| Net (increase) decrease in other current assets | | - | (278) |
| Net increase (decrease) in trade & other payables | | (1,458) | 2,768 |
| Net Cash provided by (or used in) operations | | <u>4,748</u> | <u>9,154</u> |

(d) Financing Arrangements

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

| | | |
|--------------------------------------|-------|-------|
| Bank Overdrafts | 200 | 500 |
| Corporate Credit Cards | 143 | 117 |
| LGFA Cash Advance Debenture facility | 2,500 | 3,500 |

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

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 11 - FUNCTIONS

INCOMES, EXPENSES AND ASSETS HAVE BEEN DIRECTLY ATTRIBUTED TO THE FOLLOWING FUNCTIONS & ACTIVITIES

| | INCOME | | EXPENSES | | OPERATING SURPLUS (DEFICIT) | | GRANTS INCLUDED IN INCOME | | TOTAL ASSETS HELD (CURRENT & NON-CURRENT) | |
|--------------------------|---------------|---------------|---------------|---------------|-----------------------------|--------------|---------------------------|--------------|---|----------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | 2021 | 2020 | 2021 | 2020 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Economic Services | 894 | 664 | 691 | 716 | 203 | (52) | - | - | - | - |
| Public Order & Safety | - | - | - | - | - | - | - | - | - | - |
| Recreation & Culture | 264 | 623 | 3,890 | 3,478 | (3,626) | (2,855) | 35 | 44 | 46,984 | 43,507 |
| Regulatory Services | 459 | 323 | 1,230 | 1,062 | (771) | (739) | - | - | - | - |
| Transport | 4,163 | 3,782 | 10,862 | 9,211 | (6,699) | (5,429) | 2,247 | 2,189 | 118,696 | 109,913 |
| Housing & Comm Amenities | 4,100 | 4,587 | 6,178 | 4,755 | (2,078) | (168) | - | - | 61,821 | 57,246 |
| Council Administration | 12,426 | 12,792 | (913) | 2,394 | 13,339 | 10,398 | 3,428 | 3,626 | 19,784 | 18,320 |
| Health | 105 | 105 | 250 | 168 | (145) | (63) | 6 | - | - | - |
| TOTALS | 22,411 | 22,876 | 22,188 | 21,784 | 223 | 1,092 | 5,716 | 5,859 | 247,285 | 228,986 |

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 11 (con't) - COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

Economic Services Economic Initiatives, tourism, caravan parks.

Public Order & Safety Supervision of various laws, fire prevention, road safety, bird and dog control.

Recreation & Culture Maintenance & Operation of libraries, recreation centres, swimming pools, internet centre, parks, gardens and reserves, playgrounds, sports grounds, and halls.

Regulatory Services Development and Planning Act administration and inspectorial services.

Transport Aerodrome, Footpaths and Kerbing, Roads – sealed, Roads – formed, Roads – natural formed, Roads – unformed, Traffic Management, and Other Transport.

Housing & Community Amenities Town planning, road sweeping, roadside rubbish collection, domestic refuse collection, operation of rubbish tips, stormwater drainage, street signs, tree management, cemetery operations, retirement village operation, youth services and community information.

Council Administration Governance, Administration n.e.c., Elected Members, Organisational, Support Services, Accounting/Finance, Payroll, Human Resources, Information Technology, Communication, Rates Administration, Records, Customer Service, Other Support Services.

Health Health Act administration, immunisation services and pest and pest plant control.

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 12 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

| | |
|--|--|
| Bank, Deposits at Call, Short Term Deposits | <p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates 0.3% (2020: 0.45% and 0.65%). Short term deposits have an average maturity of 0 days and an average interest rates of 0.3% (2020: 5 days, 1.25%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p> |
| Receivables - Rates & Associated | <p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Secured over the subject land, arrears attract interest of 2% (2020: 2%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p> |
| Receivables - Fees & other charges | <p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p> |
| Receivables - other levels of government | <p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p> |

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements

Note 12 - FINANCIAL INSTRUMENTS (con't)

| | |
|--|--|
| Receivables - Retirement Home | <p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p> |
| Liabilities - Creditors and Accruals | <p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p> |
| Liabilities - Retirement Home Contributions | <p>Accounting Policy: To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values.</p> <p>Terms & conditions: Pursuant to Commonwealth legislation certain intending residents are required to contribute amounts on an interest free basis. The amounts are subject to certain deductions as prescribed by the legislation, the balance being repaid on termination of tenancy.</p> <p>Carrying amount: approximates fair value for short tenancies; may be non-materially over-stated for longer tenancies.</p> |
| Liabilities - Interest Bearing Borrowings | <p>Accounting Policy: initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate</p> <p>Terms & conditions: secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 2.6% and 4.5% (2020: 3.5% and 6.2%)</p> <p>Carrying amount: approximates fair value.</p> |

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 12 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

| 2021 | Due < 1 year | Due > 1 year ≤ 5 years | Due > 5 years | Total Contractual Cash Flows | Carrying Values |
|-------------------------------------|---------------|----------------------------|------------------|------------------------------------|--------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| <u>Financial Assets</u> | | | | | |
| Cash & Equivalents | 12,586 | | | 12,586 | 12,586 |
| Receivables | 1,930 | | | 1,930 | 1,930 |
| Total | 14,516 | - | - | 14,516 | 14,516 |
| <u>Financial Liabilities</u> | | | | | |
| Payables | 11,811 | | | 11,811 | 11,811 |
| Current Borrowings | | 14 | | 14 | 14 |
| Non-Current Borrowings | | | 256 | 256 | 256 |
| Total | 11,811 | 14 | 256 | 12,081 | 12,081 |
| | | | | | |
| 2020 | Due < 1 year | Due > 1 year; ≤ 5 years | Due > 5 years | Total Contractual Cash Flows | Carrying Values |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| <u>Financial Assets</u> | | | | | |
| Cash & Equivalents | 15,245 | - | - | 15,245 | 15,245 |
| Receivables | 996 | 286 | - | 1,282 | 1,282 |
| Total | 16,241 | 286 | - | 16,527 | 16,527 |
| <u>Financial Liabilities</u> | | | | | |
| Payables | 13,488 | - | - | 13,488 | 13,488 |
| Current Borrowings | 389 | - | - | 389 | 273 |
| Non-Current Borrowings | - | 28 | - | 28 | 25 |
| Total | 13,877 | 28 | - | 13,905 | 13,786 |

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

| | 30 June 2021 | | 30 June 2020 | |
|----------------------|--------------------------------------|-------------------|--------------------------------------|-------------------|
| | Weighted Average Interest Rate | Carrying Value | Weighted Average Interest Rate | Carrying Value |
| | % | \$'000 | % | \$'000 |
| Overdraft | | | | |
| Other Variable Rates | | | | |
| Fixed Interest Rates | 2.79 | 14 | 5.90 | 298 |
| | | <u>14</u> | | <u>298</u> |

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 12 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

Risk Exposures:

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

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

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

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

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 13 - COMMITMENTS FOR EXPENDITURE

| | 2021 | 2020 |
|--|---------------|---------------|
| Notes | \$'000 | \$'000 |
| Capital Commitments | | |
| Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities: | | |
| Infrastructure Services | 277 | |
| Buildings | 22 | - |
| General | 6 | |
| IT Services | 27 | |
| Parks and Gardens | 90 | |
| Plant Operations | 320 | |
| Riverfront | 80 | |
| Sports Grounds and Facilities | 644 | |
| | 1,466 | - |
| These expenditures are payable: | | |
| Not later than one year | 1,466 | - |
| | 1,466 | - |
| Other Expenditure Commitments | | |
| Other non-capital expenditure commitments : | | |
| Audit Services | 69 | 90 |
| Management Contracts | 1,404 | 1,560 |
| Other | 358 | |
| | 1,831 | 1,650 |

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 14 - FINANCIAL INDICATORS

| | 2021 | 2020 | 2019 |
|--------------------------------|------|------|-------|
| Operating Surplus Ratio | | | |
| <u>Operating Surplus</u> | 1.0% | 4.8% | 20.3% |
| Total Operating Income | | | |

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

Net Financial Liabilities Ratio

| | | | |
|----------------------------------|----|----|------|
| <u>Net Financial Liabilities</u> | 1% | 1% | -16% |
| Total Operating Income | | | |

Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.

Adjustments to Ratios

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

| | | | |
|---|------|------|------|
| Adjusted Operating Surplus Ratio | 2.8% | 4.2% | 3.6% |
| Adjusted Net Financial Liabilities Ratio | 11% | 12% | -14% |

Asset Renewal Funding Ratio

| | | | |
|---------------------------------------|------|-----|------|
| <u>Net Outlays on Existing Assets</u> | 129% | 62% | 137% |
| Net Asset Renewals - IAMP | | | |

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

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 15 - UNIFORM PRESENTATION OF FINANCES

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

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

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

| | 2021 | 2020 |
|---|-----------------|---------------|
| | \$'000 | \$'000 |
| Income | 22,441 | 22,876 |
| Expenses | (22,218) | (21,784) |
| Operating Surplus / (Deficit) | 223 | 1,092 |
| Net Outlays on Existing Assets | | |
| Capital Expenditure on renewal and replacement of Existing Assets | (5,955) | (1,047) |
| Add back Depreciation, Amortisation and Impairment | 6,653 | 6,345 |
| Proceeds from Sale of Replaced Assets | 305 | 238 |
| | 1,003 | 5,536 |
| Net Outlays on New and Upgraded Assets | | |
| Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i> | (5,357) | (15,939) |
| Amounts received specifically for New and Upgraded Assets | 3,766 | 4,925 |
| | (1,591) | (11,014) |
| Net Lending / (Borrowing) for Financial Year | (365) | (4,386) |

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 16 – SUPERANNUATION

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2019-20; 9.50% in 2020-21). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

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

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

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.34(a), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willie Towers Watson as at 30 June 2020. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 17 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, xx persons were paid the following total compensation:

| | 2021 | 2020 |
|--|--------------|--------------|
| | \$ | \$ |
| Salaries, allowances & other short term benefits | 1,003 | 1,045 |
| TOTAL | 1,003 | 1,045 |

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

| | 2021 | 2020 |
|---|-------------|----------|
| | \$ | \$ |
| Planning and building applications fees | 3 | 1 |
| TOTAL | 3 | 1 |

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

Some key management personnel or their close family members are affiliated with various service clubs, sporting clubs or benevolent organisations of the region. From time to time council will assist such organisations by way of community support, rate rebate in accordance council will assist such organisations by way of community support, rate rebate in accordance with the Local Government Act 1999, or in kind assistance. These sporting clubs regular hire council facilities and pay council hire fees in accordance with Fees and Charges register adopted by Council.

Key management personnel or key management personal relatives lodged a total of one planning and building applications during the year. In accordance with the Local Government Act 1999, these persons declared conflicts of interest and took no part in the assessment or approval processes for these applications. Total Fees for these applications was \$3222.50.

A number of key management personnel or relatives own businesses which Council has financial transactions with. The total payments to their business was \$54,495.

Three close family members of key management personnel are employed by Council in accordance with the terms of the Award, and as recorded in the public Register of Salaries maintained in accordance with section 105 of the Local Government Act 1999.

District Council of Loxton Waikerie
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 17 - RELATED PARTY DISCLOSURES (CONTINUED)

Key Management Personnel or Key Management Personal relatives are members of the following committees and organisations:

| | |
|--|-----------------------------------|
| Riverland West Chamber of Commerce | Loxton Chamber of Commerce |
| Berri Lion's Club | Waikerie Australia Day Committee |
| Regional Development Australia | Riverland West Landcare |
| Nippy's Loxton Gift Carnival | Loxton Christmas Lights Committee |
| Central Irrigation Trust | Lions Club of Waikerie |
| Loxton Netball Club | Loxton Football Club |
| Waikerie Firearms Club | Loxton District Auskick |
| Regional Development Australian Murryland ands Riverland | |

In accordance with the Local government Act 1999, these persons declared a conflict of interest and leave the meeting environs when any matter affecting their organisation/club is discussed or voted upon. During 2020/21 Council made contributions totalling \$213,120 to the above committees and organisations.

In accordance with the Local government Act 1999, these persons declared a conflict of interest and leave the meeting environs when any matter affecting their organisation/club is discussed or voted upon. During 2020/21 Council made contributions totalling \$213,120 to the above committees and organisations



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE DISTRICT COUNCIL OF LOXTON WAIKERIE

Opinion

We have audited the accompanying financial report of District Council of Loxton Waikerie, which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Certification of the Financial Statements.

In our opinion, the financial report gives a true and fair view of the financial position of District Council of Loxton Waikerie as of 30 June 2021, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

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

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

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the financial report, which gives a true and fair view in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*, and for such internal control as the committee and management determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

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



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Auditor's Responsibilities for the Audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 23rd day of November 2021



Bentleys SA Audit Partnership

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INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF THE DISTRICT COUNCIL OF LOXTON WAIKERIE

Opinion

We have audited the compliance of District Council of Loxton Waikerie (the Council) with the requirements of *Section 125 of the Local Government Act 1999* in relation to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2020 to 30 June 2021 are in accordance with legislative provisions.

In our opinion, the Council has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with legislative provisions for the period 1 July 2020 to 30 June 2021.

Limitation on Use

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

Limitations of Controls

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

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

Independence

In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.

The Council's Responsibility for the Internal Controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities are in accordance with legislative provisions.

Our Responsibility

Our responsibility is to express an opinion on the Council's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and *ASAE 3150 Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the *Council* has complied with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2020 to 30 June 2021. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

Our procedures included obtaining an understanding of internal controls in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities, evaluating management's assessment of these internal controls, assessing the risk that a material weakness exists, and testing and evaluating the design and implementation of controls on a sample basis on the assessed risks.

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 23rd day of November 2021

**District Council of Loxton Waikerie
Annual Financial Statements
for the year ended 30 June 2021**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the District Council of Loxton Waikerie for the year ended 30 June 2021, the Council's Auditor, Benilleys SA, 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*.


.....
David Beaton
CHIEF EXECUTIVE OFFICER


.....
Tim Muh'hauser
**PRESIDING MEMBER
AUDIT COMMITTEE**

Date: 5/11/2021



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Certification of Auditor Independence

I confirm that, for the audit of the financial statements of District Council of Loxton Waikerie for the year ended 30 June 2021, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants (including Independence Standards), Part 4A published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

Bentleys SA Audit Partnership

David Papa
Partner

Dated at Adelaide this 11th day of November 2021



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DISTRICT COUNCIL OF LOXTON WAIKERIE

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