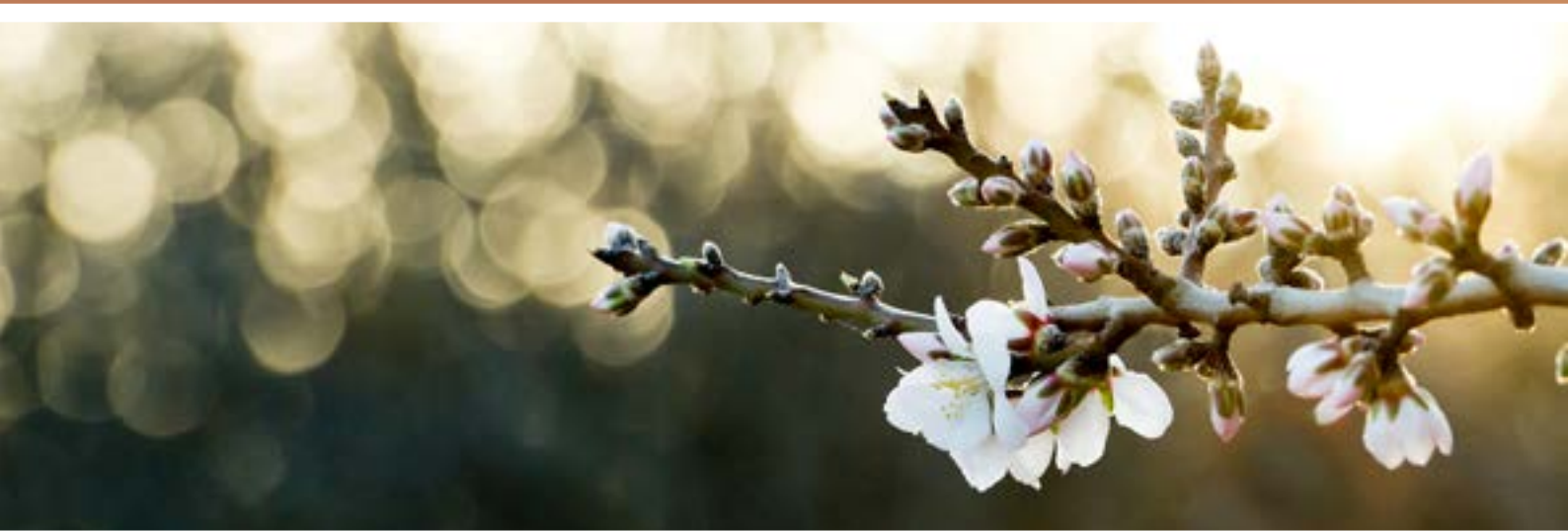




DISTRICT COUNCIL OF LOXTON WAIKERIE
ANNUAL REPORT 2021-22





DISTRICT COUNCIL
OF LOXTON WAIKERIE

ANNUAL REPORT
2021-22

COUNCIL INFORMATION SNAPSHOT



Principal Office

35 Bookpurnong Terrace, Loxton



Waikerie Office

Strangman Road, Waikerie



Postal Address

PO Box 409
Loxton SA 5333

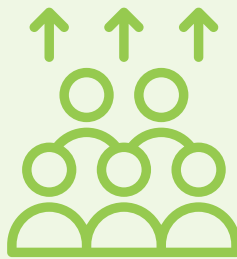


One Mayor

Elected at large



Area
7,767km²



Population

11,666 2021 Census



Ten
Councillors



LoxtonWaikerieCouncil



@loxtonwaikeriecouncil

Traditional Owners First Peoples of the River Murray and Mallee Region



08 8584 8000



08 8584 6622



council@lwdc.sa.gov.au



lwdc.sa.gov.au

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INTRODUCTION



MAYOR'S REPORT



Many things have changed in Local Government over the years but the commitment by Councillors and staff has never wavered over that period. There have been many things that Council and the community have a right to be extremely proud of as we have adapted to our changing farming, climatic and social environments.

This is my last annual report after the pleasure of being mayor for the last 12 years and involved in Council for forty years firstly with the Loxton DC from 1982 to 1997 and the Loxton Waikerie DC for the last 25 years. Many things have changed in Local Government over the years but the commitment by Councillors and staff has never wavered over that period. There have been many things that Council and the community have a right to be extremely proud of as we have adapted to our changing farming, climatic and social environments. I leave the Council after a “golden period” of the last four years with the support from federal and state governments

much has been achieved, with the Council operationally efficient and financially sound.

During this last year Council has continued to complete its ambitious capital works program which has seen:

- 17kms of the Taplan Road sealed with the remaining 7kms to be completed in the 2022/23 year
- Completion of major improvements to the Waikerie Riverfront and CBD with continuing work on the new boat ramp \$450,000; Lions Jetty Upgrade \$375,000 and wetlands establishment \$2.4m in the 2022/23 financial year.
- Major upgrades to B-Double routes on Council's road network with additional upgrades on the intersections with state and federally funded roads in 2022/23.
- Completion of the Loxton Retirement Village Community Centre which I had the pleasure of opening with Tony Pasin MP who has been an avid supporter of Council and assisted Council with funding applications.
- Funding to support the Arts including River Fringe and a highly successful Tasting Australia event on the banks of the Murray.

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, these are the principles of good

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

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

Finally, I wish to acknowledge the contribution made by my wife Lynette who has supported and assisted my time in local government over the last forty years, without her and my family's support I would not have been able to be involved for so long.

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 and Lease Committee
- Audit Committee
- Community Award Programme Assessment Panel
- Community Grants Assessment Reference 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
- The Pines Management Committee
- Policy Review Committee
- The Village Committee
- Standing Drug Orders Endorsement Committee
- Recruitment of CEO Committee (from 16/3/18)
- Waikerie Ramco Recreation Grounds Committee
- 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 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 Biosecurity Alliance – Fruit Fly Working 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

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



CR JODY FLAVEL

Council Committees and Working Groups

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



CR JORDANN KLEEMANN

Council Committees and Working Groups

- Waikerie Delivers 2018 – 2022 (merged with Waikerie Ramco Recreation Grounds Committee 2022)
- Waikerie Ramco Recreation Grounds 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 2018-2022
- Waikerie Ramco Recreation Grounds 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



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 \$2,884,000 which had an underlining surplus of \$1,400,000 (\$1.4 early payment of financial assistance grant for 2022/23) during a period where it had 1% residential rate increases. Council continued an extensive capital works program with \$14m of construction completed and still retaining a healthy cash position of \$12.5m, thanks to support from the Federal and State governments.

There have been major upgrades to the Waikerie Riverfront and ongoing improvements in the Waikerie CBD and commitments to the upgrading the B Double transport route intersections and Taplan Road part sealing. The 2022/23 should complete the major capital works that have been funded through grants including the Waikerie Football Clubrooms, Waikerie Wetlands, Waikerie Boat Ramp, Waikerie public toilets and Loxton Library/ VIC commenced.

The 2021/22 year saw Council use government support to try several events including River Fringe at Waikerie and Tasting Australia Event in Loxton that enhanced the regions reputation of providing high quality tourism experiences.

Once again, 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. COVID19 had continuing effects on Council operations with many staff working from home and offices closed for periods of time. 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. Mayor Stasinowsky has indicated he will not continue after 40 years of exceptional service to the community as Mayor, Deputy Mayor and councillor, his wisdom at the Council table will be missed.

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: A council must have an audit committee.</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	Maintenance and administration of the Loxton North Recreation Grounds.
Loxton Recreation Grounds	To assist Council in relation to recreation grounds and facilities under the care and management of Council within the Loxton township.
Loxton Retirement Village	Management of the Loxton Retirement Village.

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 Ramco Recreation Grounds Committee	Maintenance and administration of the Waikerie Ramco Recreation Grounds and provide a conduit to Council for the community.

Other Council Committees, Panels or Working Groups

COMMITTEE	PURPOSE OF COMMITTEES
Riverland Building Fire Safety (Regional)	Responsible, under the Planning Development & Infrastructure Act 2016, for building fire safety matters.
Riverland Regional Assessment Panel	Pursuant to Section 84(1)(a) and Schedule 8, Clause 13(1)(a) of the Planning, Development and Infrastructure Act 2016, as a relevant authority.
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 add input into the development of a draft masterplan for the future development of the precinct.
Loxton Library / VIC Building Working Group	Provide the opportunity for collaborative input into the development of a draft masterplan for the future development.
Historical Collections Working Group	Formalising Council policy surrounding archiving and recording methods, systems to assess digital and physical material, ownership of archived material and location/s for physical storage and requirements to protect the collections.

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	\$59,728 <i>Plus a fully maintained vehicle with limited private use within South Australia</i>
Deputy Mayoral allowance	\$19,106
Chairman of standing committees allowance	\$19,106
Elected Member allowance	\$14,932

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. One Member	\$441 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. Two Members	\$752 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. Three Members	\$1,129 per annum

ALLOWANCES PAID

To Elected Members and Council Committee Members

ADDITIONAL ALLOWANCES	
Independent Chair of the Audit Committee	\$1,200.00 per meeting
Riverland Regional Assessment Panel <i>Note: Shared across the three Councils</i>	Independent presiding member sitting fee: \$750.00 Independent member (three) sitting fee: \$400.00 Council appointment representative (one), appointed on a rotational basis across the Councils: \$350.00

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 2021-22 and attended the following:

NAME	DATE	DETAILS
Mayor Leon Stasinowsky (Mayor)	28 June 2022	Caretaker Information Session facilitated by Kelledy Jones at Berri Barmera Council Chambers.
Cr Trevor Norton (Deputy Mayor)	28 June 2022	Caretaker Information Session facilitated by Kelledy Jones at Berri Barmera Council Chambers.
Cr Sonya Altschwager	28 June 2022	Caretaker Information Session facilitated by Kelledy Jones at Berri Barmera Council Chambers.
Cr Jody Flavel	28 June 2022	Caretaker Information Session facilitated by Kelledy Jones at Berri Barmera Council Chambers.
Cr Jordann Kleemann	Nil	
Cr Clive Matthews	Nil	
Cr Deb Thiele	Nil	
Cr Michael Vowles	28 June 2022	Caretaker Information Session facilitated by Kelledy Jones at Berri Barmera Council Chambers.
Cr Peter Walker	Nil	
Cr Kym Webber	Nil	
Cr Terry Wheeldon	28 June 2022	Caretaker Information Session facilitated by Kelledy Jones at Berri Barmera Council Chambers.

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.

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 2021-2022

Elected Members	Council Meetings	Special Meetings of Council
LE Stasinowsky (Mayor)	12	2
Cr TJ Norton (Deputy Mayor)	11	2
Cr SA Altschwager	12	2
Cr JF Flavel	10	2
Cr JL Kleemann	9	0
Cr CA Matthews	11	0
Cr DA Thiele	11	2
Cr MJ Vowles	12	2
Cr PA Walker	12	1
Cr KA Webber	12	1
Cr TM Wheeldon	10	1
Total Meetings Held	12	2

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 <https://www.lwdc.sa.gov.au/your-council/governance/delegation-register>

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.

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 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 local government elections will be held on 12 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 2021-2022 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 2019-20 financial year are listed below.

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

CAPITAL WORKS PROGRAM

OUR ENVIRONMENT - RENEWAL

LW Future Goal – 3.1 Asset and Infrastructure

Stage 2 - Waikerie Netball/Tennis Court Repairs - Stage 2 Court surface repairs to 2 netball courts and 3 tennis courts	Carry Forward
Pine post replacement - Loxton/Waikerie - replacement of pine post with recycled bollards, within the Council district.	Completed
Waikerie Cemetery Stormwater Mitigation - Stormwater mitigation works to rectify flooding issues at the Waikerie Cemetery.	Carry Forward
Loxton Waste Water Treatment Plant Irrigation - Stage 1 irrigation replacement at the Loxton Treatment Plant.	Completed
Loxton Primary School Pedestrian Crossing - Joint project with DIT to improve safety and school crossing.	Completed
Loxton North Sporting Precinct Toilet Block Refurbishment - Refurbishment of the toilet block on the western side of the Loxton North Oval.	Completed
Upgrades to the Waikerie cemetery stillborn section - Upgrades to the Waikerie cemetery still born section including upgrading the roses, garden beds, new irrigation and lawn.	Carry Forward
Ramco Community Hall Toilet Refurbishment - Refurbishment of the Ramco Community Hall Toilet Block.	Completed
Resealing of road network - Resealing road network .	Completed
Replacement kerbs and footpaths - Replacement program for 2021-22 will be based on outcomes from the Road/Footpath Condition Audit.	Carry Forward
Pram ramps - Renewal installation of pram ramps in Loxton and Waikerie Area.	Completed
Project Staff - Project Officer and Architect costs to complete various projects. This is opposed to consultant fees.	Ongoing
Plant Replacement Program - Includes the renewal of 2 graders, a tipper truck and 3 fleet vehicles.	Completed

STRATEGIC OBJECTIVES

CAPITAL WORKS PROGRAM

Loxton Retirement Village (LRV) Unit Refurbishment - Loxton Retirement Village Refurbishment as required (funded from LRV investment reserve).	Ongoing
Waikerie RSL Disabled Toilet – Building works and wastewater system replacement	Completed

INNOVATION AND EXCELLENCE

LW Future Goal – 5.1 Organisational Development

ICT Upgrades – Replacement of information technology hardware.	Completed
--	-----------

OUR ENVIRONMENT

LW Future Goal – 3.1 Asset and Infrastructure

Detailed Structural, civil and electrical design for new tennis courts Loxton \$35,000 Design and tender specifications.	Completed
Waikerie Riverfront Irrigation Main Line Upgrade \$8,000 New irrigation main line to be installed at the Waikerie Riverfront.	Completed
Sealing Strangman Road from kerb to footpath (residential driveways) – Bitumen hot mix path from doctors' surgery carpark to Miller Street for better access on the eastern side of Strangman Road.	Carry Forward
Waikerie Main Street Public Toilet Upgrade – Upgrade the McCoy Street Public toilets to ensure compliance with AS 1428.1 – Design for Access and Mobility.	Carry Forward
Loxton Riverfront Exercise Equipment \$30,000 Purchase of additional exercise equipment along the Loxton Riverfront.	Completed
Heritage Park Toilet Block – Installation of a new single cubicle disabled unisex toilet block in Heritage Park.	Completed
Pflaum Terrace Footpath Upgrade – Kerb and footpath replacement due to new Hotel Development. Works include paved footpath and new kerbing.	Carry Forward
Planter Boxes – Installation of planter boxes at Loxton and Waikerie.	Completed
Packard's Bend Toilet Replacement – Removal of existing and construction of a new toilet block.	Carry Forward
Loxton North Sporting Precinct Swale Drain and Road Sealing – Rectify current issues with water pooling near the building. Earthworks and sealing required to improve stormwater management.	Completed
Welcome to Loxton Wall – Construction of new gabion stone welcome to Loxton wall to be located opposite TWG Winery on Bookpurnong Road.	Carry Forward
Loxton Retirement Village Community Centre – Stage 2 – Construction costs.	Completed

STRATEGIC OBJECTIVES

CAPITAL WORKS PROGRAM	
Intersection Work & Taplan Road – Minor and Major Intersection Works & Taplan Road as per Grant Funding (HVSPP).	Carry Forward
Plant Replacement Program – New Mower to be used at the Loxton Tennis Courts.	Completed
Waikerie Memorial Gardens – Installation of Three new bench seats.	Completed
Stanley Street School Pedestrian Crossing – Joint project with DIT to install new school crossing.	Completed
Tables – Purchase Portable Tables to be used for Community Events.	Completed
LW Future Goal – 3.3 Character and Amenity	
Waikerie Riverfront Bank Stabilisation – Excavating the bank and installing bags near new boat ramp.	Carry Forward
Packard’s Bend Riverfront Shelter – Installation of a larger curved shelter at Packard’s Bend Riverfront. Shelter to include structure, concrete flooring and lighting only.	Completed
Welcome to Waikerie Signs – Three welcome to Waikerie signs to be installed on Ian Oliver Drive, Ramco Road and Old Blanchetown Road.	Carry Forward
Loxton Riverfront Walking Trail - Sealed walking trail from Snake Island to Bookpurnong Terrace via Grant Schubert and Sophie Edington Drive.	Completed
Pump Track - Loxton - Installation of a modular pump track on the Loxton Riverfront.	Completed
Loxton Mountain Bike Track - Loxton mountain bike track.	Completed
Ramco Mountain Bike Track - Ramco mountain bike track.	Carry Forward
Street Furniture - Loxton - New street furniture for Loxton.	Completed
Street Furniture - Waikerie \$30,000 New street furniture for Waikerie.	Completed
Main Street Lighting - Loxton and Waikerie \$40,000 Install lighting into main trees in the Loxton and Waikerie CBD.	Completed
INNOVATION AND EXCELLENCE	
LW Future Goal – 5.1 Organisational Development	
WHS/Risk - Further Roll out of device allocation to Depot Staff - Rolling out of 10 iPads to Depot staff to be able to complete timesheets, Risk Assessments, Pre-Plant Checks and Incident reports.	Completed

STRATEGIC OBJECTIVES

STRATEGIC PROJECTS

OUR COMMUNITY

LW Future Goal – 1.1 Community Enablement

Pines Projects – Projects as per The Pines Management Committee.	Completed
--	-----------

LW Future Goal – 1.2 Community Health

Public Health Plan – Contribution to MRLGA project officer for implementation for the Public Health Plan.	Completed
---	-----------

OUR ENVIRONMENT

LW Future Goal – 3.1 Asset and Infrastructure

Waikerie Football Clubrooms - Demolition and site preparation.	Carry Forward
--	---------------

Grant Schubert Drive and McMillan Street Stormwater Mitigation and Beautification - Stage 2 - Works Include Culvert Bridge, similar to picture but larger culverts with recycled plastic top. Crusher dust Walking trail. Connecting to other tracks in the area Planting of vegetation Irrigation lines for new plantings. Additional funding towards project is expected.	Completed
--	-----------

Bookpurnong Road tree trimming and planting - Works from Loxton Research Centre to TWG Winery.	Completed
--	-----------

Waikerie Community Sport Centre – Gym Equipment - Year 2 of 3 Lease replacement Gym Equipment for the Waikerie Community Sports Centre.	Completed
---	-----------

CBD light poles - Painting of CBD Light poles along East Terrace and Drabsch Street.	Completed
--	-----------

Hard Waste Voucher - Provision of a hard waste amnesty to residents. This will be a reoccurring budget item in future years.	Completed
--	-----------

Kingston on Murray - CWMS – HRAP Project - Continued partnership with Flinders University and LGA for waste water research at Kingston on Murray.	Completed
---	-----------

Detailed Designs - Detailed designs for Loxton Library and Visitor Centre and Waikerie Community Sports Centre.	Carry Forward
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LW Future Goal – 3.2 Planning Policy & Development Assessment

Riverland Joint Planning Board investigations - Investigations to establish a Joint Planning Board with RPC and BBC.	Not proceeding
--	----------------

STRATEGIC OBJECTIVES

STRATEGIC PROJECTS

INNOVATION AND EXCELLENCE

LW Future Goal – 5.1 Organisational Development

G3 ICT Projects - Implementation of initiatives to improve and enhance Council's information technology delivery.	In progress
G3 Projects - Additional funds to be allow for review of waste contract.	Completed
Disability Plan Access and Inclusion Plan & Ageing Well Strategy - Complete actions from the Disability Access and Inclusion Plan.	Completed
Records Migration - Migrate Council old records to new corporate software program.	In Progress

COUNCIL FINANCIAL PERFORMANCE

In 2021-22 Council continued its strong financial performance with an operating result of \$2.884m This result is \$2.726m more than Council's adopted budget surplus of \$158k.

and/or expenditure from the achieved result. The underlying result gives a better idea of the real result achieved. In April Council received a prepayment of Council's 2022-23 Federal Assistance.

Council's underlying operating surplus was \$1.507m.

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.

Council routinely focusses on the underlying result which removes any abnormal income

OPERATING SURPLUS

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

YEAR	RESULT SURPLUS
2021-22 Adopted Budget	\$158,000
2021-22 Long Term Financial Management Plan Target	\$455,000
2021-22 Financial Result	\$2,884,000
2021-22 Adjusted Financial Result	\$1,507,000

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
2021-22 Adopted Budget	1.43%
2021-22 Long Term Financial Management Plan Target	2.67%
2021-22 Financial Result	11.7%
2021-22 Adjusted Financial Result	6.8%

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

NET FINANCIAL LIABILITIES

YEAR	RESULT SURPLUS
2021-22 Adopted Budget	23%
2021-22 Long Term Financial Management Plan Target	23%
2021-22 Financial Result	5%

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
2021-22 Adopted Budget	98%
2021-22 Long Term Financial Management Plan Target	100%
2021-22 Financial Result	34%

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		2020-21	2021-22
1	FIXED CHARGE	\$325	\$325
	Amount Total Collection	\$2,249,975	\$2,288,975
	% of Total Rates	22.3%	22.3%
2	DIFFERENTIAL RATES		
	1. In Town	\$2,408,213	\$2,451,371
	2. Out of Town	\$5,420,833	\$5,577,250
3	VALUATION		
	Rateable Land	\$2,100,110,374	\$2,337,946,560
	Non Rateable Land	\$50,665,966	\$54,865,180
	All Land	\$2,150,776,340	\$2,392,811,740
4	SEPARATE RATE		
	Catchment Board Contribution	n/a	n/a
	Catchment/NRM Levy	\$461,078	\$478,981

VALUATION COMPARISON	2020-21			2021-22		
	PROPERTIES	ASSESSED VALUE (\$)	% INCREASE	PROPERTIES	ASSESSED VALUE (\$)	% INCREASE
1 Residential	4578	985,825,126	7.23	4621	1,093,337,867	9.83
2 Commercial	379	99,916,402	-1.04	382	101,880,409	1.93
3 Industry	94	29,996,056	3.25	96	33,356,512	10.07
4 Primary Production	2151	922,014,690	11.31	2162	1,040,845,742	11.42
5 Vacant Land	612	47,596,629	8.81	618	52,942,460	10.1
6 Other	239	14,761,471	-14.56	239	15,583,570	5.28
TOTALS	8053	2,100,110,374	8.45	8118	2,337,946,560	10.17

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

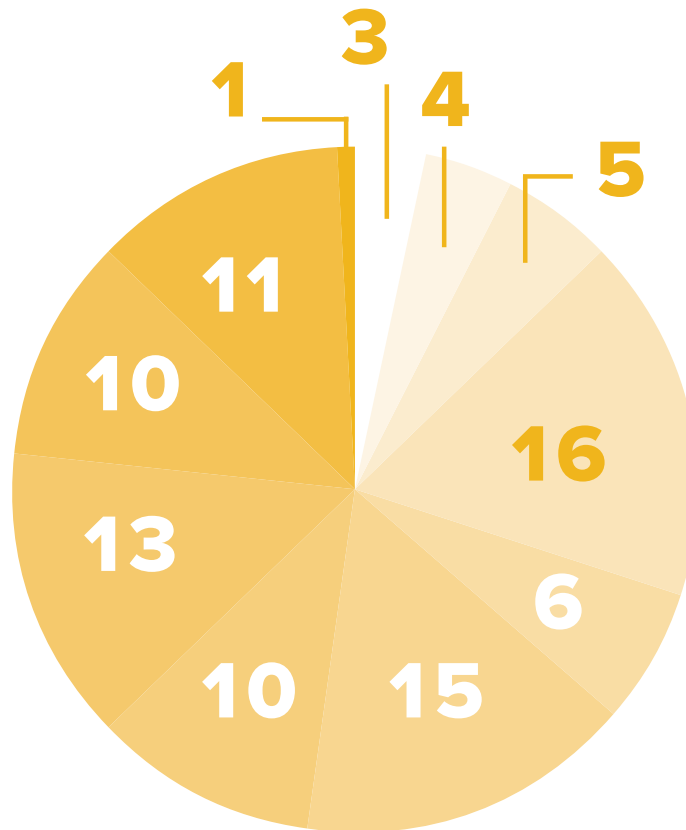
The Australian Workers Union Enterprise Bargaining Agreement No.13 has been successfully negotiated and will be put in place in the next financial year for a period of 3 years ending 30 June 2025. The Australian Services Union Enterprise Bargaining Agreement No. 13 commenced from 1 July 2020 for a period 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

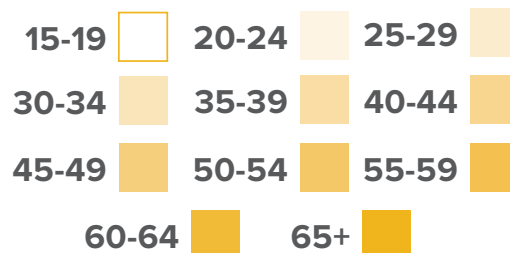
At 30 June 2022 Council employed 94 staff equalling 84.8 Full Time Equivalent positions (FTE).

AGE PROFILE FOR EMPLOYEES

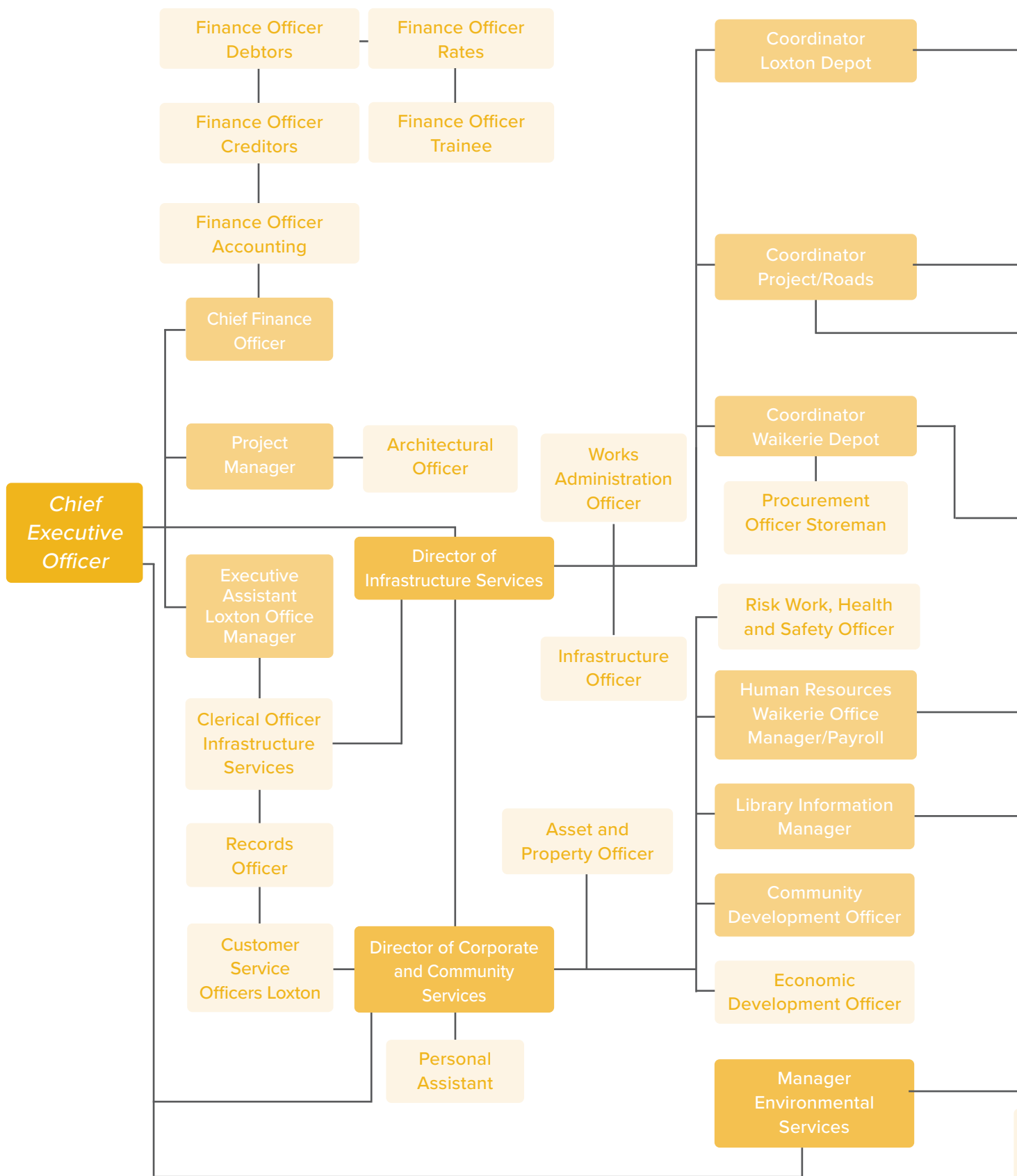


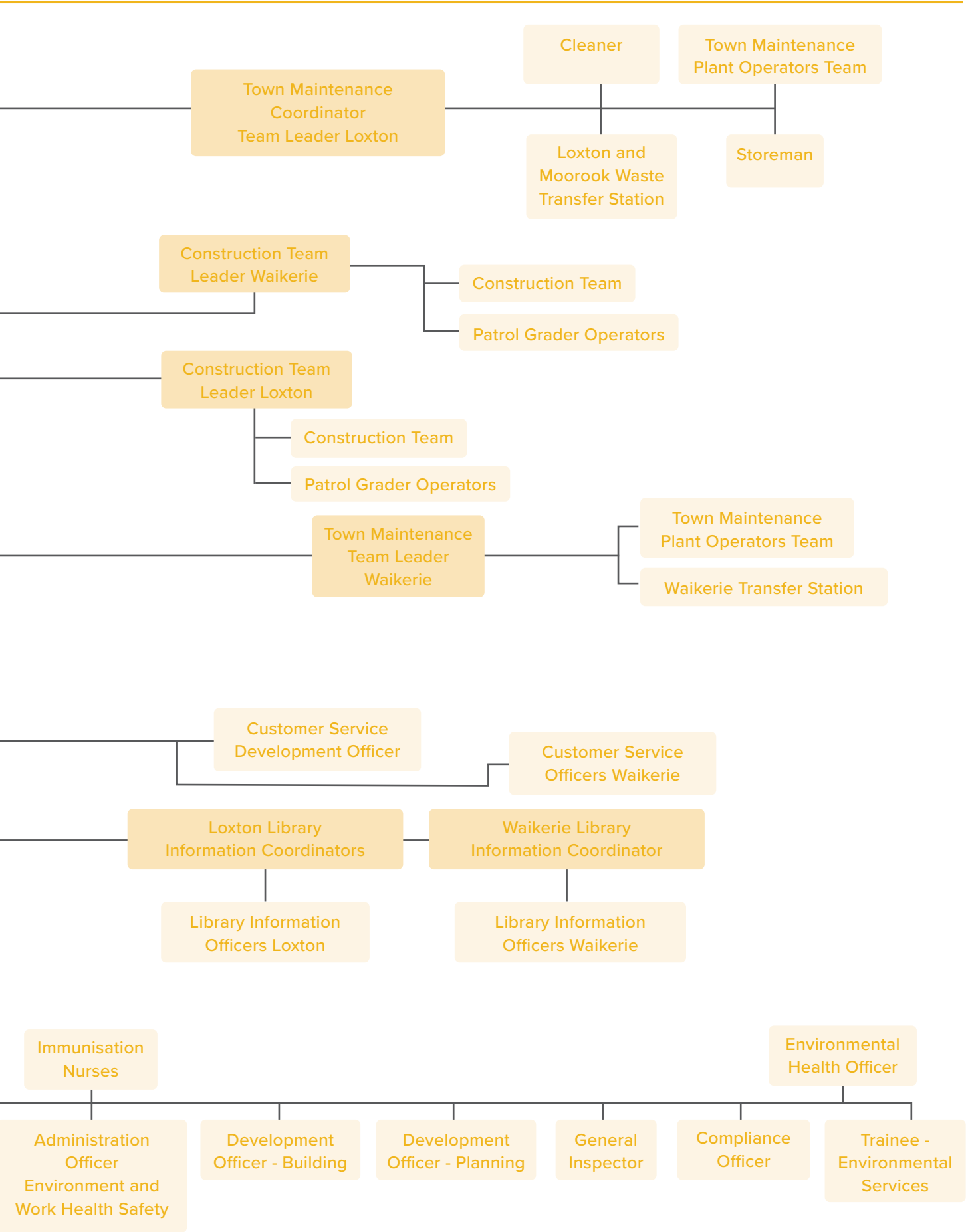
Total 94 Employees

Male Employees	56
Female Employees	37
Vacancies	1



STAFF ORGANISATIONAL CHART





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.

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 2021-22 were:

- 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.

WORK HEALTH AND SAFETY

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.
- I-responda (Emergency Management Response Training)



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 2021/22 financial year Council completed upgrades to Enduro Road.

TAPLAN ROAD SEALING

Council has been successful in securing additional funding to complete the road sealing from Christie Road to the Taplan township.

Council reconstructed and sealed 17kms of Taplan Road in the 2021/22 financial year with Council securing Federal Funding, under the Heavy Vehicle Safety Productivity Program (HSVPP) to fund half of the total project cost. The sealing of Taplan Road improved driving conditions and safety for all road users and bolstered

the resilience of our local road heavy vehicle networks moving freight more efficiently.

The bitumen used on the road was laid with a special emulsion that reduces cracking of the road surface in hot and cold weather, which involved a substantial recycling effort, repurposing the equivalent of approximately 6,700 truck tyres.



Taplan Road Sealing

ROAD CONSTRUCTION AND MAINTENANCE

HEAVY VEHICLE SAFETY & PRODUCTIVITY PROGRAM (HVSPP)

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

In the 2021/22 financial year Council completed upgrades to various intersections in Loxton and Waikerie, improving overall safety for road users.

KERBING, FOOTPATHS & PRAM RAMPS

Each year Council allocates funds to upgrade kerbs, footpaths and pram ramps. .

With a large footpath network Council has a key focus on upgrading infrastructure that improves safety and accessibility to the town centre, health services and other infrastructure and assets.

Council upgraded a section on the corner of Tobruk Terrace/ Anzac Crescent and Peake

Terrace from Kirby Street to the Waikerie Lifestyle Village from crusher dust to a paved footpath. The upgrades will improve safety and accessibility of the footpath that is widely used as a connection to the town centre, health & medical services, schools and the lifestyle village.



Peake Terrace paving in Waikerie township



Anzac Crescent/Tobruk Terrace paving in Loxton township



PROJECTS

EXERCISE EQUIPMENT

As part of the Loxton Riverfront Development Council installed exercise equipment at two locations, Apex Park Riverfront and the Aquatic Club. The exercise equipment installed includes various exercises catering for a range of ages and fitness levels.

Council will install new exercise equipment in Waikerie and relocate the existing equipment from the Waikerie Water and Nature Play Park as part of the 2022/2023 Annual Business Plan.



Exercise equipment installed in Loxton



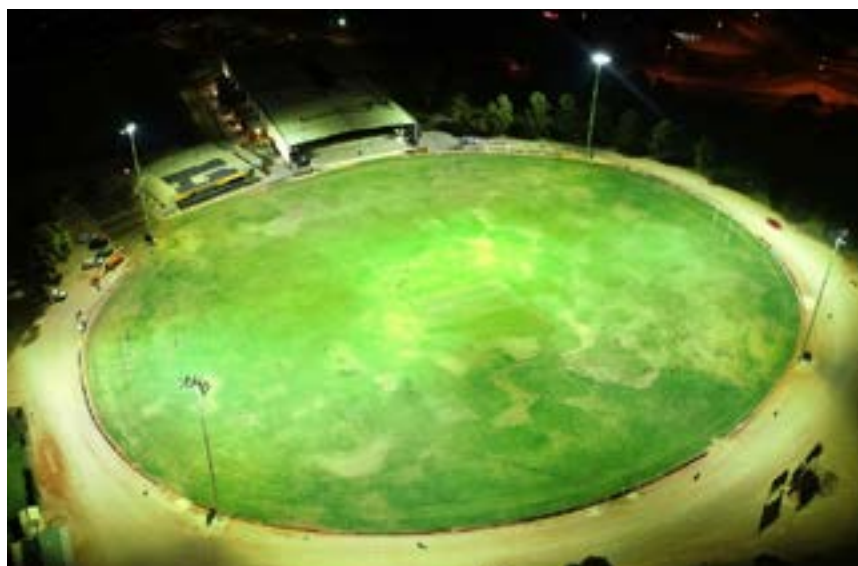
LOXTON OVAL LIGHTING UPGRADE

Council were successful in receiving funding through the Office for Recreation, Sport and Racing Grassroots Football, Cricket and Netball Facility Program Round 3 for the Loxton Oval Lighting Upgrade project. The project comprised of installing new sports flood lighting to a minimum of 200 lux and meeting Class III Cricket standards at the Loxton Oval.

Council partnered with CME Group to deliver the project with onsite works commencing in

May 2021 and were completed in November 2021. Council and CME consulted with local user groups to minimise disruption to sports, resulting in a highly successful community project.

The completion of this project not only allows for sport to be played at night, it also allows local events such as Loxton Show, Nippy's Gift and the Mardi Gras which can utilise increase power access now available around the oval.



The Loxton oval lighting upgrade project

PROJECTS

LOXTON RETIREMENT VILLAGE COMMUNITY BUILDING

In 2017, the Loxton Retirement Village Committee recommended to Council to pursue investigations for the construction of a community building at the Loxton Retirement Village as the need for a space that increased social interaction and companionship amongst residents was of increasing importance.

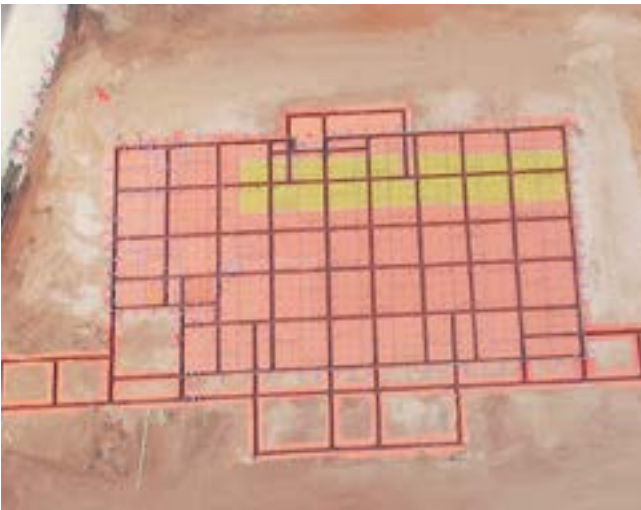
In early 2020, Council applied for the Building Better Regions Fund – Infrastructure Projects Stream Round 4 and was successful in obtaining \$1.206M to support the project.

Council worked closely with local contractors and trades to deliver the project, creating a new facility that has the capacity to service the residents with a range of amenities available, including:

- multi-function room
- meeting/consult room
- office
- semi-commercial kitchen
- toilets
- cinema
- storage rooms
- activities room
- outdoor entertaining area

The state-of-the-art facility will provide generations of residents to come the benefits of a communal space that promotes wellbeing and togetherness.

The Loxton Retirement Village Community Centre officially opened Tuesday 16 August 2022 and can be booked as a multi-functional space by members of the public



PROJECTS

WAIKERIE CBD UPGRADE

In 2015, Council initiated the Waikerie CBD Revitalisation Project, the objective of which was to revitalise the main shopping district within Waikerie. After consultation with the community, a masterplan was developed which included:

- Tree planting to emphasise the main streets around the precinct connecting to entrances and the riverfront and to create shade and improve the amenity.
- Undergrounding overhead power lines in Peake Terrace, White Street and Crush Terrace as well as Campbell Terrace/Promnitz Gardens.
- Improving pavement and footpath surfaces and widths.
- Improving street furniture and streetscape character through public art works etc.

The Waikerie CBD Revitalisation Plan identified that works were required on Peake Terrace to create a link between the riverfront and CBD. Council were successful in receiving funding of \$600,000 through the Open Space and Places for People Program. This part of the project resulted in the installation of kerbing, landscaping, footpaths and raised median islands to or on Peake Terrace.

As a continuation of the Peake Terrace upgrades, Council identified White Street as the next priority as it forms the connection to the riverfront and ferry. Council were successful in receiving funding of \$450,000



though the Murray Darling Basin Economic Development Program – Round 2 to undertake this project.

The objective of the White Street Upgrades were to create an inviting, safe and pleasant space for pedestrians and capitalise on the river tourism industry, enabling more people to enjoy and spend money in Waikerie. The project included:

- Replacement of pavers
- Replacement of kerbs

- Corten steel planter boxes
- New 'Wei Kari' stainless steel bin enclosures
- New stormwater in the White Street carpark
- Installation of street lighting in the White Street carpark

The expenditure for the Waikerie CBD totaled \$2.4M, with \$1,050,000 of the total being funded through the above mentioned grants and the remainder funded from Council.

PROJECTS

WAIKERIE RIVERFRONT

The Waikerie Riverfront was developed as part of the Waikerie Riverfront Revitalisation and Trail Masterplan Project, partly funded through the Drought Communities Program, Planning and Development Fund and Murray Darling Basin Economic Development Program Round 2.

Council engaged local contractors where possible to transform the riverfront from an unused area into a family friendly open space with plenty of activities for locals and tourists to enjoy. The newly upgraded area includes:

- Pump track
- Sensory Track
- Amphitheatre area
- New BBQ undercover areas
- Constructed carparks
- Irrigated lawn and mulched garden areas
- Bollards for additional safety between the open area and road



The Waikerie Riverfront upgrade



Waikerie CBD upgrade

WASTE

HARD WASTE PROVISION

Council provided a hard waste amnesty to residents throughout the month of May 2022 by way of a hard waste dumping voucher to the value of a 6 x 4 trailer at water level (\$90). 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 396 vouchers were collected from the Loxton and Waikerie Council Office and 205 of these vouchers were claimed.

Waste Transfer Station Location	No. of Vouchers Collected	No. of Vouchers Claimed
Loxton	227	109
Moorook		22
Waikerie	169	74
TOTAL	396	205

WASTE MANAGEMENT

The table below shows the total tonnage of waste transported to the Riverland Resource Recovery Facility in Monash from 1 July 2021 to 30 June 2022.

Material Type	No. of Transactions	Lifts	Tonnes
Kerbside putrescible	408	231,781	2419.87
Kerbside recyclables	195	99,462	832.87
Council transfer station	54	-	335.82
Organics	-	35,787	677.50
Mattresses and cylinders	3	-	-
Mixed waste	2	-	2.72
TOTALS	659	367,030	4,268.78

From 1 July 2021 to 30 June 2022, a total of 4,268.78 tonnes of waste sourced from collection across the district, entered the Riverland Resource Recovery Facility, 64.6% of this was sent to landfill, representing a diversion from landfill of 35.4%. 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 2021-22 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 2021-22.
- Council continued to work with new food businesses, providing advice with construction and fit out of food premises and mandatory notification. Six new food businesses commenced within the year, ranging from cafes, home kitchens and mobile food vans.

Swimming Pool Operation and Management

- There are 10 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.

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 were routinely sent mosquito results identified species and tested for carrying 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 the messaging provided to the community in previous years.



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 2021-22 all premises with a HRMWS were 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 760 septic tanks were de-sludged by Council's contractors during the 2021-22 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

ENVIRONMENTAL HEALTH

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
- Mosquito surveillance and control
- Public swimming pool safety
- 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 2021-22 include:

ENVIRONMENTAL HEALTH ACTIVITIES

Routine food business inspections	31
Routine food audits of premises that service vulnerable people	0
Food related complaints	3
Routine public swimming pool inspections	10
Public swimming pool investigations	0
Infectious disease investigations	0
Air pollution / odour / air quality / dust / noise complaints	1
Wastewater system applications	80
Onsite plumbing inspections	43
Discharge of waste investigations	1
Mosquito related investigations	6
High risk manufactured water system registered and inspected	8
Legionella investigation	0
Hoarding and squalor complaint investigations	1
General health complaints	0

PLANNING

The Planning Development and Infrastructure Act 2016, the Planning and Design Code and SA Planning Portal are now in force for development assessment across all areas of South Australia.

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

The Riverland Regional Assessment Panel (RAP) is charged with the responsibility of considering development applications where a proposal is subject to public notification. During the 2021-22 year, the RAP met on eight occasions and considered 14 development applications on behalf of the Councils – nine of these were on behalf of the Loxton Waikerie Council.

The 2019-2021 term of the RRAP was completed on 30 September 2021. Bruce Ballantyne and Jake McVicar retired as independent members the RRAP. Geoff Parsons and Julie Lewis continued as independent members. A new term of the RRAP commenced on 1 October

2021. From that date, the RRAP membership was comprised as follows:

Independent members: Geoff Parsons (Presiding Member), Michael Doherty, Julie Lewis, and Stephen Smith.

Elected Member representatives: Cr Meta Sindos (June to December 2021), Cr Trevor Norton (appointed for the period January to December 2022).

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. 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 1.30 pm. Berri Barmerra Council acted as the host from July to December 2021. Loxton Waikerie Council is responsible for the operations of the Panel for the 2022 calendar year.

The Chief Executive of the Attorney General's Department appointed Cheryl Pedler, Manager Environmental Services as Assessment Manager in August 2021. That appointment continues until otherwise advised.

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 appeal was lodged with the court, an application for review under section 86(1)(f)(ii) of the Development Act 1993. The matter was discontinued in May 2022..

Strategic Planning

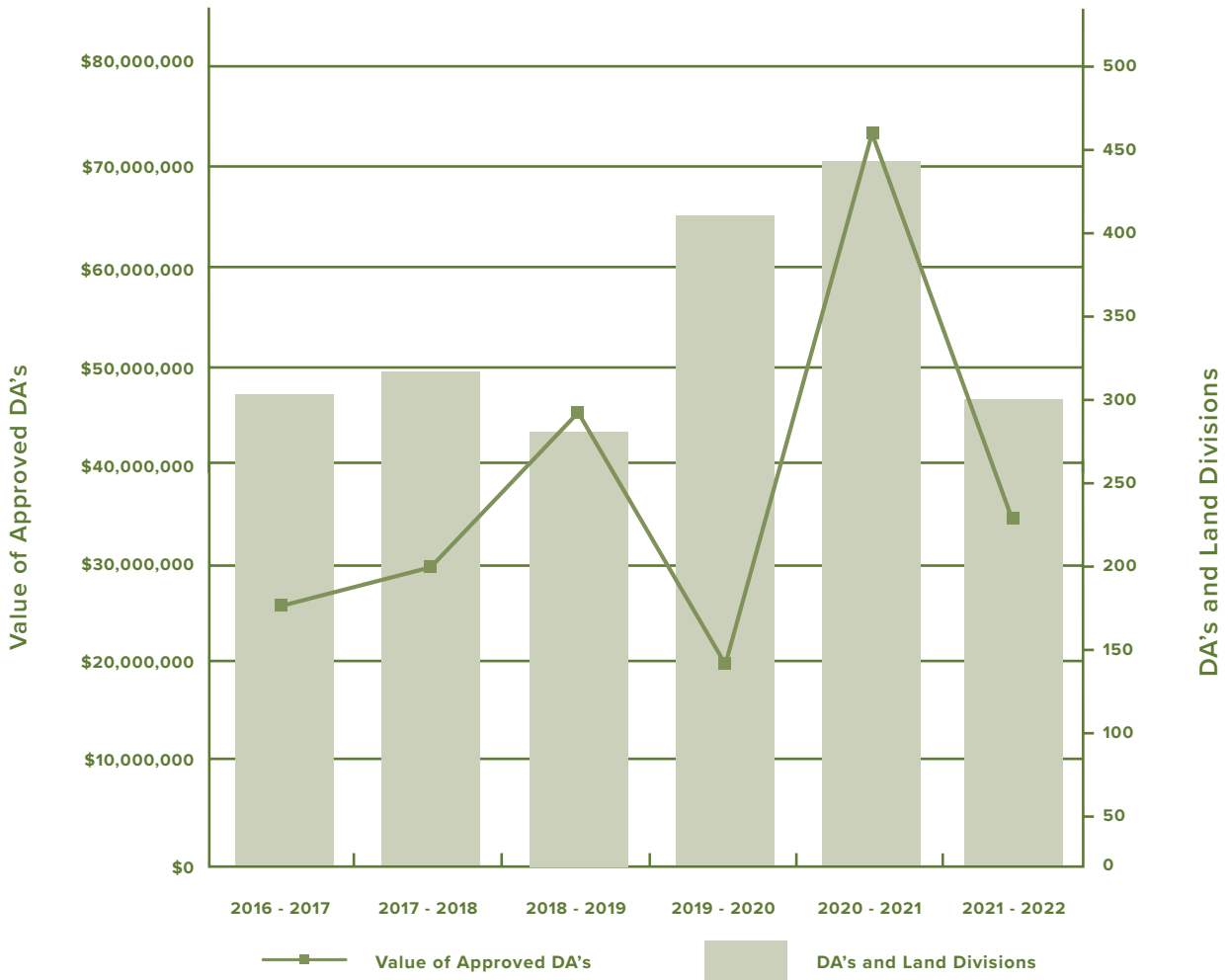
The recent introduction of the Planning and Design Code has highlighted the need for continual review of policy for land use purposes. The Council engaged URPS to prepare a Growth Strategy for the region, highlighting the opportunities and challenges for the Council as we consider future development in the region. The work on the Strategy continues in the 2022-23 year. In time, it is intended that the Strategy will provide background information for the Murray Mallee Region Plan.

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 2021-22 year.

Both the numbers of development applications and value of development decreased during 2021-22.



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, the Development Act 1993 and the Development Regulations 2008.

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 Rules Consent on Council's behalf. Alternatively, applicants may choose to engage the services of an appropriately qualified independent building surveyor.

Inspections are also undertaken of work in progress in accordance with the statewide Building Inspection Policy. These inspections may relate to 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 and 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. Council adopted the Animal Management Plan in July 2019 – the Plan will be reviewed in 2023-24. 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.

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 2,860 individual dog registrations and 98 dog business registrations. Total dogs registered for the period, including business registrations, was 2,958. Council also had 68 registered breeders.

Dog Control Statistics 2021-22	
Expiations issued	1
Wandering at large	63
Impounded	16
Impounded and returned to owners	22
Returned to owner prior to impounding	28
Barking complaints	5
Attack - Person	1
Attack - Animal	7
Harass - Person	5
Harass - Animal	1

As of 1 July 2018, dog registrations are managed through the new 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 2021-22

Section 105F Notices issued	302
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Council action required	1
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Expiations Issued	0
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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 2021-22

Fire Permits issued	25
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Number of burn offs with Fire Permit	52
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Expiation Notices issues for non compliance	0
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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/or 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



2021-22 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.

Council continues to support new and existing projects and events through the provision of financial assistance, event management (through Councils Community Development Officer) and the active promotion of Loxton Waikerie to event organisers. 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 2021	Foodbank	\$5,000	Annual Regional support agreement from 2021/22 to 2025/26 for relief of food services within the Riverland.
	Waikerie Riverland Off-road Racing Association	\$5,000	Supported event.
	Loxton Community Men's Shed	\$4,353	Memorandum of Understanding between Council and the Men's Shed supporting a range of projects to benefit Loxton.
	Waikerie Men's Shed	\$4,353	Memorandum of Understanding between Council and the Men's Shed supporting 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	\$1,500	Supported the group to mentor young people to play/practise instruments and included scheduled performances within our district.
	Waikerie Christmas Decoration Project	\$20,000	To assist in the purchase of Christmas decorations for the Waikerie CBD – 3 Spiral Christmas trees with decorations. And \$5000 for Waikerie Street banners.
	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.

2021-22 COUNCIL SUPPORTED EVENTS, FESTIVALS AND PARTNERSHIPS

TIME	ORGANISATION	MONETARY	OUTCOMES
Aug 2021	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 students from the Waikerie district on a leadership and mentoring 8-day trek who have a background of disengagement from education and exhibiting anti-social behaviours.
Sept 2021	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.
	Little Town Productions	\$10,000	Supported Kick off your Boots production.
Oct 2021	Waikerie Santa's Cave	\$12,737	Supported the magical experience of the annual Christmas event in the Waikerie Institute by waiving the facility hire fees.
	Loxton Show	\$4,159	Temporary fencing to support the horses in action events at the Loxton Show.
		\$6,465	Supported a team of 200 Loxton Show volunteers to present the 102nd Annual Loxton Show.
	Waikerie Flower Show	\$1,700	Supported the Waikerie Flower Show event in the Waikerie Institute by waiving the facility hire fees.
	Riverland Wine and Food Festival	\$2,500	Sponsored the October festival with a courtesy bus service.
Nov 2021	Loxton Lights Up Festival	\$12,130	Supported the Loxton Chamber of Commerce to host the Loxton Light Up Day.
	Loxton Chamber of Commerce	\$6,000	Additional funding to support Loxton Lights Up 30th anniversary.
	Waikerie Lions Christmas Pageant	\$8,000	Support the Waikerie Lions Club to host the Waikerie Christmas Pageant – Event did not proceed due to COVID.
	Loxton Christmas Lights Committee	\$14,983	Support of the committee's operational budget to decorate the town of Loxton.
	Riverland Gem and Mineral Club	\$1,700	Supported event.
	Moorook Kingston Community Association	\$5,000	Support the Moorook Muster.
	Moorook Community Hall Inc.	\$1,400	Supported the Moorook riverfront carols at sunset event.

2021-22 COUNCIL SUPPORTED EVENTS, FESTIVALS AND PARTNERSHIPS

TIME	ORGANISATION	MONETARY	OUTCOMES
Dec 2021	Waikerie Christmas Carols	\$2,197	Supported the event by way of infrastructure services.
	Waikerie Santa's Cave	\$3,770	Purchase of Santa's throne, ramp and children chairs.
	Riverland Christmas Appeal	\$2,000	Funding to support the under privileged Christmas program.
Jan 2022	Loxton Australia Day Celebrations	\$5,250	Supported Councils community event 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 event.
	Waikerie Australia Day Celebrations	\$6,690	Supported the Waikerie Australia Day community event and 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 2022	Loxton's Nippy's Gift	\$4,500	Supported the 21st annual Nippy's Loxton Gift by way of infrastructure services.
	Loxton Mardi Gras	\$4,200	Supported the Loxton Mardi Gras committee to celebrate the 66th Mardi Gras with money raised going towards community projects by way of infrastructure services.
	Ramco Football & Netball Club	\$2,000	Funding to assist with marketing and raffle prizes for the Riverland West Fisherama event.
May 2022	Loxton Pedal Prix	\$35,000	To support round one of the 2022 UniSA Australian HPV Super Series - street circuit in Loxton – Event did not proceed due to COVID.
	Loxton's History Sure Ain't Boring	\$600	Supported of the History month event in May .
	Waikerie District History Society	\$850	Supported 100 years of Girl Guides at the Waikerie Institute by waiving the facility hire fees.
	Loxton and Waikerie Neighbourhood Watch partnerships	N/A	Supported both committees with assistance in photocopying quarterly newsletters.
Jun 2022	Rotary Club of Waikerie	\$5,000	Support to facilitate a community mental health program.
	Loxton High School	\$5,000	Supported Ignite week program.

2021-22 COUNCIL SUPPORTED EVENTS, FESTIVALS AND PARTNERSHIPS

TIME	ORGANISATION	MONETARY	OUTCOMES
Jun 2022	Moorook & District Club Inc	\$500	Supported the Moorook Club 60th Anniversary celebrations.
	Waikerie & District Machinery Preservation Society	\$3,010	Support 2021 biennial Riverland Hit n Miss Rally event. Event did not proceed due to COVID.
	Waikerie Christmas Decoration Support	\$5,860	In-kind and contractor support to install and remove Waikerie Christmas decorations.
	Kingston on Murray Hall Association	\$1,335	Security alarm system for Kingston on Murray Hall.
	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.
	Loxton Charity Quilters	\$420	30m roll of poly wadding.
	Moorook Bowling Club	\$2,000	Installation of a solar system.
	Moorook Kingston Community Association	\$800	Assistance with annual public liability insurance.
	Six Foot Four Productions	\$2,400	Support for gopher short film.
	Waikerie & District Garden Club	\$800	Purchase of 6 trestle tables.
	Pool Pass donations	\$400	Supported two schools and a community group with an adult pool pass as fundraising prizes.
	Waikerie Tennis Club	\$550	Club funding support.
	Waikerie Ramco Recreation Grounds Committee	\$4,000	Support to replace fence around the Ramco oval.

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



Arts on Terrace



River Fringe



Loxton Nippy's Gift



River Fringe



Shine



A Feast of the Riverland (Tasting Aust)



Kick off your boots



Russell Ebert SANFL Tribute Match



A Feast of the Riverland (Tasting Aust)

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 several 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, within out being a substitute for paid work. Our 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 and Quilting
- Cleaner
- Gardener/Nursery Volunteer

70
DCLW
Volunteers




1685.25
Volunteer Hours

\$42,131
Contributing
Hours



The Pines

2021-22 DCLW VOLUNTARY HOURS

Loxton Lights Program	The Pines	Rose Carers	TOTAL
866.25	780.50	38.50	1685.25 Hours

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



Image courtesy Creative Pools & Landscaping

LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

LOXTON WAIKERIE LIBRARY SERVICES REPORT

Library and tourism services have been navigating the effects of COVID-19 with the recovery progressing as community and visitors are becoming more comfortable utilising the services provided, in person again.

Visitation and library usage have increased marginally along with demand for digital literacy assistance by our community as online services increasingly are becoming the only way to access services and support.

Libraries applied for some grant funding opportunities to enhance services and programs to assist transitioning through COVID-19 and were successful in receiving the following funds :

- Australian Museums and Galleries Association (AMAGA) – Culture Heritage and Arts Regional Tourism (CHART) – Digital Devices to promote library catalogue and visitor information - \$2,714
- National Backyard Cricket – Friends of Libraries Australia (FOLA) – Science, Technology, Engineering & Mathematics (STEM) Programs - \$2,200
- Libraries Board Innovation Fund – Local History Services - \$21, 718
- Local Government Early Childhood – Little Creators STEM Workshops - \$11,898

Waikerie Customer Service Changes

January 2022 saw a 3-month trial of Council customer service being delivered from the Waikerie Library and Visitor Centre to utilize the expertise of existing customer service staff. At the end of the trial Council members decided to make the arrangement permanent. This has been a busy time for Waikerie staff as they undertook significant training and commitment to upskill to deliver these services in tandem with the existing library and tourism services.

Local History Service

At the direction of Council a Historical Collections Working Group was formed consisting of elected members, staff and community members to work on a History Collection Policy to provide guidelines for the collecting, maintenance and discoverability of local history moving forward.

This project has been timely as Public Library Services and the State Library of South Australia have launched a Family and Local History Redesign project

to review and collaborate with public libraries on family and local history to provide a state-wide facilitated direction.

Loxton Waikerie Library Service have been accepted as part of the pilot group to assist with the state-wide direction which will keep us informed of the progress.

Libraries Board Innovation Fund

A successful application to the Libraries Board Innovation Fund to pay for a staff member 1 day a week in 2022-23 will assist in making progress to work on our local history with the vision of making it publicly discoverable whilst gaining insight and assistance from the Family History and Redesign Project.

LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

PROGRAMS AND PARTICIPANTS

Programs were re-instated in October due to the affects of COVID and community members lacking confidence to attend programs. Attendance to programs built slowly throughout the year with attendance currently similar to pre-COVID.

National Backyard Cricket Funding

Loxton Waikerie libraries were successful in receiving a grant from National Backyard Cricket aimed at improving early literacy outcomes for early childhood in regional libraries. The \$2,200 was used to purchase items to supplement a Maths Fun For Under 5's program at Waikerie Library and purchase sensory play and science based items for Story Time and Pop Up Science sessions at Loxton Library.

The STEM (Science, Technology, Engineering and Mathematics) sessions for small groups of 3-5 year old's attending with a parent or carer for 4 consecutive weeks,

provided fun play- based learning in a supported environment and were popular.

Local Government Early Childhood Grant Funding

Staff utilized Australian Early Development Census (AEDC) data to apply for Early Childhood Grant Funding on offer from the Local Government Association. Data showed the Loxton Waikerie community has a higher percentage of developmentally vulnerable children than the

state average in areas of physical health and wellbeing, emotional maturity, language and cognitive skills.

An innovative Little Creators STEM program was identified to address these needs with the funds being used to purchase Spark! Junior Discover boxes for participants covering four themes of magnetism, coordination and balance, light and colour and sound. The program will begin in August 2022.



Items purchased with the funds from National Backyard Cricket include maths and literacy puzzles, dominoes, abacus, books, sensory scarves, bean bags, temperature board, parachute, scales, lab coats and glasses.



LIBRARY USAGE STATISTICS

Library items loaned	81,570
Digital items loaned	9,500
Loans per capita	7.75
Reservations	13,577
Active Library Borrowers	3,094
Children's program total attendees	3,385
Library and Visitor Centre Visits	63,738 people
Visits per capita	5.4

LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

CHILDREN'S PROGRAMS

Children's Book Week held in August was celebrated with staff visiting schools, pre-schools and child-care centres and some schools visiting the libraries. The theme 'Old Worlds, New Worlds, Other Worlds' 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 25 May with the reading of the story 'The Family Tree' by Josh Pyke was read to children nationally throughout Australia and shared with our local children who enjoyed making their own family trees

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 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.

Waikerie Primary School students made some bug puppets as part of Children's Book Week celebrations.

A class from the Loxton Lutheran School showcasing their craft made at the Loxton Library during Children's Book Week.



CHILDREN'S PROGRAM ATTENDANCE

Children's Book Week	612
Children's Holiday Program	520
Weekly Rhyme/Story Time	482
Pre-school and Childcare Visits	1,836
New Parent's Group	30
Light Up Day	32
STEM - Maths Fun for Under 5s & Pop-Up Science Sessions	127
National Simultaneous Story Time	140



National Simultaneous Storytime participants made family trees at both libraries after listening to the story 'The Family Tree' by Josh Pyke

LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES



Children with their fox masks after listening to the story at a Children's Holiday Program.



Budding scientists after being presented with their lab coats and doing an experiment at a Little Bang Discovery Club session held at the Loxton Library



Developing skills at the Maths Fun For Under 5s session held at the Waikerie Library.



Christmas Holiday Fun at the Waikerie Library.



Weekly Storytime Fun at the Loxton Library.



Some of the participants at Loxton Light Up Day celebrations at the Loxton Library.

LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

EVENTS

History Month

The Loxton Library had a visual history display of the institutes in the Loxton and Brown's Well area. Information referenced by historian Joeline Hancock was showcased in the library and sparked memories of events and dances held in these halls.



Part of the History Month display at the Loxton library.

Author Visit

In September both libraries had a visit from Australian rural author Meredith Appleyard who was introducing her new book 'All About Ella' to our readers. Meredith's friendly nature was enjoyed by all who attended.



Meredith with an attendee (L) and during the session.



TOURISM SERVICES

Riverland Website

The new Riverland website Visit Riverland <https://www.visitriverland.com.au/> was launched this year and integrated with refreshed branding. This site provides a vibrant and interactive experience for tourists seeking information about the Riverland area. Staff have been consistently working on updating and creating content to assist discoverability of everything to do and see in the council area.

Fruit Fly Restrictions

Fruit fly restrictions and outbreaks

continue to affect the tourism experience in the Riverland with staff providing information to visitors on how they can still enjoy the produce in the area whilst being aware of the current restrictions.

South Australian Accredited Visitor Information Centre Conference (SAAVIC)

The Coordinators of both Centre's attended the annual SAAVIC conference which was held in Port Lincoln. This conference brought staff across the 43 accredited Visitor Information Centres together to develop tourism skills, knowledge and

networking opportunities. As part of the conference the Port Lincoln area was under the spotlight providing opportunities to attend famils and tours.

Cultural Heritage and Arts Regional Tourism Funding (CHART)

The CHART funding opportunity was to aid in the reactivation and recover from the effects of COVID-19 which the Loxton centre applied for and received and used for purchasing digital screens to promote visitor information including the new Riverland website and the newly developed Story Towns tours.

LOXTON WAIKERIE LIBRARY AND VISITOR CENTRES

LIBRARY SERVICES

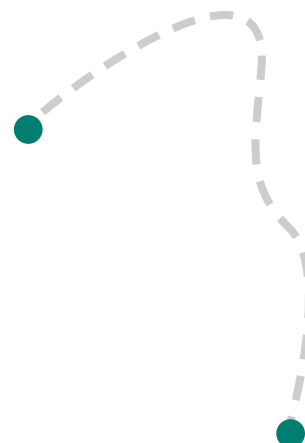
Justice of the Peace service utilised



986 people
2,503
verified documents



1,774 bookings
total of **1,773**hrs



Business Services

Printing, copying, scanning, email and fax



Adult Book Groups

facilitate and provide books for 4 book discussion groups

'being digital' Technology Assistance

226hrs
1,483 people

Book Reviews

monthly reviews in Murray Pioneer to promote library collections and services



LIBRARY SERVICES

Being Digital

An initiative of the Libraries Board of South Australia for all public libraries to offer technology assistance was made possible by diverting some of the materials funding to the 'being digital' program. This program was implemented to make our community more digitally savvy and able to participate confidently in the ever-increasing digital world. Staff recorded interactions and assistance given to our community by staff and a volunteer.

Book Discussion Groups

Due to interest the Loxton Library started a Monday afternoon book discussion group held in the library on the first Monday of the month at 2pm.

Library Facebook

Loxton Waikerie Libraries launched a Facebook page to promote and report on all of the happenings in the libraries which current has 287 followers.

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 two (2) special meetings during 2021- 2022

On 10 separate occasions during the course of the Council meetings held 2021- 2022, Council met in confidence. This increased by 3 separate occasions during 2020-2021.

Issues considered in confidence during 2021-22 listed below:

MEETING DATE	SUBJECT	REASONS	RELEASED DATE*
16 Jul 2021	Item 20.1.1 Houseboat moorings at Habel's landing, 68 Pioneer Landing	Section 90 (3) (a)	16 Jul 2021
27 Aug 2021	Item 7.2.2 RFT AD/2021 Provision for Cleaning Services Agreement	Section 90 (3) (k)	19 Nov 2021
24 Sep 2021	Item 6.4.1 Habel Bend houseboat moorings	Section 90 (3) (a) Section 91 (7)	7 Jun 2022
19 Nov 2021	Item 8.4.1 Review of Habel Landing Houseboat Mooring Licence conditions	Section 90(3) (9a)	7 Jun 2022
17 Dec 2021	Item 20.1.1 Late Item 35 Bookpurnong Terrace Loxton	Section 90(3) (h)	17 Dec 2021
21 Jan 2022	Item 20.4.1 Review of Council mooring license conditions	Section 90(3)(a)	21 Jan 2022
18 Feb 2022	Item 20.1.1 Loxton Retirement Village – Unit Tender Evaluation	Section 90(3) (k)	18 Feb 2022

*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*
22 Apr 2022	Item 6.2.1 1st Stage Rollout New Lease Agreements – ly on the table	Section 90(3)(k)	20 May 2022
	Item 6.2.2 Request for Reduction in Fees – Loxton District Chamber of Commerce	Section 90(3)(a)	22 Apr 2022
	Item 6.2.3 Waikerie Recreation Centre Cost Estimates	Section 90(3)(k)	22 Apr 2022
	Item 6.2.4 Late Item – Loxton Football Club Demolition	Section 90 (3)(b)(i) & Section 90 (3)(b)(ii)	22 Apr 2022
	Item 6.4.1 Land Purchase – Loxton	Section 90(3)(j)(ii)	22 Apr 2022
20 May 2022	Item 10.2.1 1st Stage Rollout New lease Agreements – Resubmitted	Section 90 (3)(a)	20 May 2022
2 Jun 2022	Item 6.3.1 Waste Tender Information	Section 90 (3)(b)(i) Section 90 (3)(b)(ii)	2 Jun 2022
17 Jun 2022	Waikerie Aerodrome Tenancy Agreements	Section 90(3) (a)	Until the matter is resolved
	National Highway Intersection Upgrades - Tender Submissions	Section 90 (3) (k)	Until the matter is resolved

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 19 items released from confidentiality provisions over the course of the year, with the remainder of the items being of an on-going nature.

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	6,779	1:678
Wattle Range (3,924km ²)	11	8,723	1:793
Loxton Waikerie (7,957km ²)	11	8,352	1:759
Yorke Peninsula (5,834km ²)	12	8,972	1:748
Berri Barmera (508km ²)	8	7,483	1:935
Light Regional (1,278km ²)	11	10,863	1:987

Source: Electoral Commission SA

REGIONAL MAP

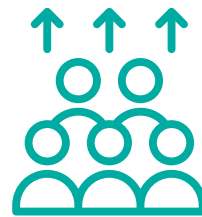
General Information



Area
7,957km²



2,235 KMS
of roads



Population
11,780

(estimated resident population) (ABS statistics as at 2021)

REPRESENTATION QUOTA

The total representation quota is the number of electors for each Elected Member: **8352**. Electors are represented by **11** Elected Members (including the Mayor). The District Council of Loxton Waikarie's representation quota is **835** and compares with other similar sized Councils.

Council	Elected Members	Electors	Representation
Berri Barmera	8	7,438	935
Copper Coast	10	12,007	1,334
Wattle Range	12	8,723	793
Yorke Peninsula	12	8,972	816

Source: Electoral Commission 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.
<https://www.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 2021-22, \$18,145 (ex GST) was paid for annual audit of statutory financial records and related specific purpose statements to Bentleys.

COMMUNITY LAND MANAGEMENT PLANS

A comprehensive review of Council's Community Land Management Plan has commenced in accordance with the provisions of the Local Government Act.

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.

Zero (0) Freedom of Information Applications were received during the reporting period.

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.

ORGANISATIONAL STRUCTURE

GOVERNANCE & STRATEGY

Governance & Administration

Finance & Rates

Information Technology

Records Management

Economic Development

Development Control & Regulatory Services

Projects & Architectural Services

Customer Service

Cemeteries

COMMERCIAL & COMMUNITY

Human Resources

Work Health Safety & Risk

Tourism & Events

Community Development & Volunteer Management

Library & Information Centres

Asset Management & Leases

Communications & Marketing

INFRASTRUCTURE

Parks & Gardens

Waste Management (CWMS & Transfer Stations)

Strategic Infrastructure Planning

Recreation, Opens Space and Reserves

Roads & Footpaths

Infrastructure Maintenance Programs

Capital Program delivery

ENVIRONMENTAL

Environmental Health

Food Safety

Swimming Pool Inspection and Compliance

Planning and Building

Mosquito Surveillance and Control

Strategic Planning

Building Fire Safety

Fire Prevention

Animal Management

Nuisance and Litter

Parking

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

Council adopted the by-laws at the meeting of 21 July 2017. The relevant notice was published by gazette on 8 August 2017 and forwarded to the Legislative Review Committee. The by-laws commenced on 8 December 2017, and expire on 1 January 2025.

The by-laws can be viewed on the Council's website.

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 the period 2021/2022 Council did not receive an application for an internal review under Section 270(8) of the Local Government Act 1999.

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

- Building and Swimming Pool Inspection Policy
- 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
- Approval Register
- 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 STATEMENTS
for the year ended 30 June 2022

General Purpose Financial Statements

for the year ended 30 June 2022

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General Purpose Financial Statements
for the year ended 30 June 2022

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 2022 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

21 October 2022



Leon Stasinowsky
Mayor

21 October 2022

Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Income			
Rates	2a	13,953	13,571
Statutory Charges	2b	382	411
User Charges	2c	1,248	1,245
Grants, Subsidies and Contributions	2g	7,720	5,716
Investment Income	2d	59	63
Reimbursements	2e	162	268
Other income	2f	1,160	1,167
Total Income		24,684	22,441
Expenses			
Employee costs	3a	6,005	5,983
Materials, Contracts and Other Expenses	3b	9,044	9,547
Depreciation, Amortisation and Impairment	3c	6,734	6,653
Finance Costs	3d	17	35
Total Expenses		21,800	22,218
Operating Surplus / (Deficit)		2,884	223
Asset Disposal & Fair Value Adjustments	4	(542)	(2)
Amounts Received Specifically for New or Upgraded Assets	2g	3,172	3,766
Net Surplus / (Deficit)		5,514	3,987
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	9a	4,844	16,060
Available-for-sale Financial Instruments - Change in Fair Value		1,100	400
Total Amounts which will not be reclassified subsequently to operating result		5,944	16,460
Total Other Comprehensive Income		5,944	16,460
Total Comprehensive Income		11,458	20,447

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

Statement of Financial Position

as at 30 June 2022

\$ '000	Notes	2022	2021
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	12,522	12,586
Trade & Other Receivables	5b	1,605	1,564
Inventories	5c	57	48
Total current assets		14,184	14,198
Non-current assets			
Financial Assets	6a	498	515
Other Non-Current Assets	6b	13,724	12,430
Infrastructure, Property, Plant & Equipment	7a(i)	216,107	205,094
Investment Property	7a(ii)	15,185	15,048
Total non-current assets		245,514	233,087
TOTAL ASSETS		259,698	247,285
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	13,756	12,850
Borrowings	8b	15	14
Provisions	8c	1,776	1,714
Total Current Liabilities		15,547	14,578
Non-Current Liabilities			
Borrowings	8b	240	256
Provisions	8c	135	133
Total Non-Current Liabilities		375	389
TOTAL LIABILITIES		15,922	14,967
Net Assets		243,776	232,318
EQUITY			
Accumulated surplus		92,864	87,557
Asset revaluation reserves	9a	149,200	143,256
Other reserves	9b	1,712	1,505
Total Equity		243,776	232,318

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

Statement of Changes in Equity

for the year ended 30 June 2022

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2022					
Balance as at 1 July		87,557	143,256	1,505	232,318
Net Surplus / (Deficit) for Year		5,514	–	–	5,514
Other Comprehensive Income					
Gain (loss) on revaluation of IPP&E Available-for-sale Financial Instruments - Change in Fair Value	7a	–	4,844	–	4,844
		–	1,100	–	1,100
Other comprehensive income		–	5,944	–	5,944
Total comprehensive income		5,514	5,944	–	11,458
Transfers between Reserves		(207)	–	207	–
Balance at the end of period		92,864	149,200	1,712	243,776
2021					
Balance as at 1 July		83,526	126,796	1,549	211,871
Net Surplus / (Deficit) for Year		3,987	–	–	3,987
Other Comprehensive Income					
Gain (loss) on revaluation of IPP&E Available-for-sale Financial Instruments - Change in Fair Value	7a	–	16,060	–	16,060
		–	400	–	400
Other comprehensive income		–	16,460	–	16,460
Total comprehensive income		3,987	16,460	–	20,447
Transfers between Reserves		44	–	(44)	–
Balance at the end of period		87,557	143,256	1,505	232,318

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

Statement of Cash Flows

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Cash flows from operating activities			
<u>Receipts</u>			
Rates Receipts		13,836	13,868
Statutory Charges		382	432
User Charges		1,248	1,199
Grants, Subsidies and Contributions		7,720	3,849
Investment Receipts		59	58
Reimbursements		162	327
Other Receipts		2,531	2,276
<u>Payments</u>			
Payments to Employees		(5,919)	(5,915)
Payments for Materials, Contracts & Other Expenses		(9,807)	(11,304)
Finance Payments		(7)	(42)
Net cash provided by (or used in) Operating Activities	10b	10,205	4,748
Cash flows from investing activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		3,172	3,766
Sale of Replaced Assets		342	305
Sale of Surplus Assets		128	-
Repayments of Loans by Community Groups		20	25
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(2,981)	(5,955)
Expenditure on New/Upgraded Assets		(10,923)	(5,002)
Purchase of Investment Property		(342)	(355)
Loans Made to Community Groups		-	(250)
Net cash provided (or used in) investing activities		(10,584)	(7,466)
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Bonds & Deposits		33	-
Proceeds from Aged Care Facility Deposits		1,054	817
<u>Payments</u>			
Repayments of Loans		(15)	(28)
Repayment of Aged Care Facility Deposits		(757)	(730)
Net Cash provided by (or used in) Financing Activities		315	59
Net Increase (Decrease) in Cash Held		(64)	(2,659)
plus: Cash & Cash Equivalents at beginning of period		12,586	15,245
Cash and cash equivalents held at end of period	10a	12,522	12,586

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

Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Contents of the Notes accompanying the General Purpose Financial Statements

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Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.2 Critical Accounting Estimates

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

1.3 Rounding

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

1.4 Estimates and assumptions

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.

(3) Income Recognition

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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

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
2021/22	\$6,109,717	\$4,732,121	+\$1,377,596

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.

Construction Contracts

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

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

(4) Cash, Cash Equivalents and other Financial Instruments

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

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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

(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.

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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

(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.

(9) Employee Benefits

9.1 Salaries, Wages & Compensated Absences

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

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. 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.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 2. Income

\$ '000	2022	2021
(a) Rates		
General Rates		
General Rates	10,405	10,091
Less: Mandatory Rebates	(174)	(45)
Less: Discretionary Rebates, Remissions & Write Offs	(62)	(203)
Total General Rates	10,169	9,843
Other Rates (Including Service Charges)		
Landscape Levy	479	462
Waste Collection	1,489	1,468
Community Wastewater Management Systems	1,752	1,730
Total Other Rates (Including Service Charges)	3,720	3,660
Other Charges		
Penalties for Late Payment	64	68
Total Other Charges	64	68
Total Rates	13,953	13,571
(b) Statutory Charges		
Development Act Fees	69	61
Town Planning Fees	118	191
Health & Septic Tank Inspection Fees	105	43
Animal Registration Fees & Fines	88	92
Other Licences, Fees & Fines	2	24
Total Statutory Charges	382	411
(c) User Charges		
Cemetery Fees	130	91
Sundry	10	29
Marina Fees	83	66
Retirement Village	650	689
Private Works	4	25
Hire/Lease/Rent Fees	128	119
Admission Fee	-	8
Tourism Income	124	68
Search Fees	26	27
Waste Management	91	72
Food Inspections	2	51
Total User Charges	1,248	1,245

Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 2. Income (continued)

\$ '000	2022	2021
(d) Investment Income		
Interest on Investments		
- Local Government Finance Authority	50	60
- Loans to Community Groups	9	3
<u>Total Investment Income</u>	<u>59</u>	<u>63</u>
(e) Reimbursements		
Fuel Rebate	65	85
Trainee Reimbursement	21	4
Planning Reimbursement	1	11
Renmark Paringa Council	-	43
Waikerie Truck Stop	25	8
Project Contributions	-	91
Insurance Claims	46	-
Other	4	26
<u>Total Reimbursements</u>	<u>162</u>	<u>268</u>
(f) Other income		
Sundry	56	37
Loxton Riverfront Holiday Park	883	853
Workers Compensation Scheme Bonus	137	133
Local Government Finance Authority Bonus	48	42
Temporary Water Licence Sales	4	30
Sponsorship Income	32	28
Voucher Income	-	44
<u>Total Other income</u>	<u>1,160</u>	<u>1,167</u>
(g) Grants, Subsidies, Contributions		
Amounts Received Specifically for New or Upgraded Assets	<u>3,172</u>	<u>3,766</u>
Total Amounts Received Specifically for New or Upgraded Assets	<u>3,172</u>	<u>3,766</u>
Untied - Financial Assistance Grant	6,110	4,443
Roads to Recovery	744	1,115
Library and Communications	48	42
Sundry	818	116
Total Other Grants, Subsidies and Contributions	<u>7,720</u>	<u>5,716</u>
<u>Total Grants, Subsidies, Contributions</u>	<u>10,892</u>	<u>9,482</u>

The functions to which these grants relate are shown in Note 12.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 2. Income (continued)

\$ '000	2022	2021
(i) Sources of grants		
Commonwealth Government	4,079	4,411
State Government	6,650	4,985
Other	163	86
Total	10,892	9,482

Note 3. Expenses

\$ '000	Notes	2022	2021
(a) Employee costs			
Salaries and Wages		5,492	5,321
Employee Leave Expense		1,180	1,051
Superannuation - Defined Contribution Plan Contributions	16	485	449
Superannuation - Defined Benefit Plan Contributions	16	115	127
Workers' Compensation Insurance		292	287
Other Employee Related Costs		11	22
Less: Capitalised and Distributed Costs		(1,570)	(1,274)
Total Operating Employee Costs		6,005	5,983
Total Number of Employees (full time equivalent at end of reporting period)		83	79

(b) Materials, Contracts and Other Expenses

(i) Prescribed Expenses

Auditor's Remuneration			
- Auditing the Financial Reports		18	20
Elected Members' Expenses		211	212
Subtotal - Prescribed Expenses		229	232

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 3. Expenses (continued)

\$ '000	2022	2021
(ii) Other Materials, Contracts and Expenses		
Contractors	3,876	4,250
Energy	453	497
Legal Expenses	155	40
Levies Paid to Government - NRM levy	491	462
Levies - Other	-	184
Parts, Accessories & Consumables	1,597	987
Professional Services	387	261
Less: Capitalised and Distributed Costs	(798)	-
Cleaning	295	262
Fuel	492	397
Insurance	428	421
Management Fee	731	660
Registration Fee	80	74
Revaluation decrement - Retirement Village	206	399
Subscriptions	126	134
Telecommunications	101	99
Water	195	188
Subtotal - Other Material, Contracts & Expenses	8,815	9,315
Total Materials, Contracts and Other Expenses	9,044	9,547

(c) Depreciation, Amortisation and Impairment

(i) Depreciation and Amortisation

Buildings & Other Structures	2,304	2,012
Infrastructure		
- Road Infrastructure	2,468	2,659
- Footpaths, Kerb & Gutter	323	318
- Stormwater Drainage	156	155
- CWMS	489	500
- Other Infrastructure	-	1
- Irrigation	76	72
Plant, Machinery & Equipment	893	833
Office Equipment, Furniture & Fittings	25	103
Total Depreciation, Amortisation and Impairment	6,734	6,653

(d) Finance Costs

Interest on Loans	7	13
Interest on Leases	-	22
Unwinding of Present Value Discounts	10	-
Total Finance Costs	17	35

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2022	2021
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	342	305
Less: Carrying Amount of Assets Sold	(884)	(307)
Gain (Loss) on Disposal	(542)	(2)
(ii) Assets Surplus to Requirements		
Proceeds from Disposal	128	-
Less: Carrying Amount of Assets Sold	(128)	-
Gain (Loss) on Disposal	-	-
Net Gain (Loss) on Disposal or Revaluation of Assets	(542)	(2)

Note 5. Current Assets

\$ '000	2022	2021
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	58	486
Deposits at Call	12,464	12,100
Total Cash & Cash Equivalent Assets	12,522	12,586
(b) Trade & Other Receivables		
Rates - General & Other	604	487
Accrued Revenues	77	9
Debtors - General	492	479
GST Recoupment	294	506
Prepayments	206	149
Loans to Community Organisations	11	14
Subtotal	1,684	1,644
Less: Allowance for Doubtful Debts	(79)	(80)
Total Trade & Other Receivables	1,605	1,564
(c) Inventories		
Stores & Materials	57	48
Total Inventories	57	48

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.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 6. Non-Current Assets

\$ '000	2022	2021
(a) Financial Assets		
Receivables		
Loans to Community Organisations	498	515
<u>Total Financial Assets</u>	<u>498</u>	<u>515</u>
 (b) Other Non-Current Assets		
Capital Works-in-Progress	5,724	5,530
Intangible Asset - Water Rights	8,000	6,900
<u>Total Other Non-Current Assets</u>	<u>13,724</u>	<u>12,430</u>

District Council of Loxton Waikerie

Financial Statements 2022

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 7. Infrastructure, Property, Plant & Equipment & Investment Property

(a(i)) Infrastructure, Property, Plant & Equipment

\$ '000	Fair Value Level	Asset movements during the reporting period											Carrying amount	
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost		Accumulated Depreciation
	2	11,804	-	-	11,804	295	-	(72)	-	991	13,017	-	-	13,017
	3	18,109	-	-	18,109	-	-	-	-	1,708	19,816	-	-	19,816
	2	11,164	-	(8,429)	2,735	614	-	(58)	-	133	11,164	-	(8,429)	2,735
	3	70,923	10,488	(34,109)	47,302	4,944	228	(55)	(2,246)	2,002	91,488	-	(38,623)	52,865
	3	101,191	1,520	(22,683)	80,028	3,006	937	(422)	(2,468)	-	100,528	5,463	(24,910)	81,081
	3	19,789	797	(6,148)	14,438	1,397	141	(22)	(323)	-	19,728	2,335	(6,433)	15,630
	3	12,409	267	(4,930)	7,746	61	-	(156)	(156)	-	12,409	328	(5,085)	7,652
	3	24,613	1,462	(13,195)	12,880	-	332	(81)	(489)	-	24,256	1,794	(13,408)	12,642
	3	3,500	305	(1,643)	2,162	487	55	(2)	(76)	-	3,474	847	(1,695)	2,626
	3	197	-	(189)	8	44	-	-	-	-	203	44	(196)	51
		-	11,222	(4,661)	6,561	58	1,245	(358)	(893)	-	-	11,687	(5,072)	6,615
		-	2,323	(1,577)	746	72	-	-	(25)	-	-	2,395	(1,603)	792
	3	575	-	-	575	-	-	-	-	10	585	-	-	585
		274,274	28,384	(97,564)	205,094	10,934	2,982	(1,012)	(6,734)	4,844	296,668	24,893	(105,454)	216,107
Comparatives		279,601	16,370	(106,899)	189,072	5,002	1,920	(307)	(6,653)	16,060	274,274	28,384	(97,564)	205,094

Notes to and forming part of the Financial Statements
for the year ended 30 June 2022

Note 7. Infrastructure, Property, Plant & Equipment & Investment Property

(a(ii)) Investment Property

\$ '000	Fair Value Level	Asset movements during the reporting period									
		as at 30/06/21					as at 30/06/22				
		At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions Renewals	Revaluation Decrements to P&L (Note 4)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
	2	15,048	-	-	15,048	342	(205)	15,185	-	-	15,185
		15,048	-	-	15,048	342	(205)	15,185	-	-	15,185
		15,038	-	-	15,038	355	(345)	15,048	-	-	15,048

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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

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

Valuation of Assets

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

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

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

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

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

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

Information on Valuations

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

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

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

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

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

Transfers between fair value hierarchy levels

In the course of revaluing Land, Buildings and Structures the nature of the inputs applied was reviewed in detail for each asset and where necessary, the asset reassigned to the appropriate fair value hierarchy level. Such transfers take effect as at the date of the revaluation.

Other Information

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to AASB 1.D5 to retain a previously established deemed cost under GAAP as its deemed cost. With subsequent addition at cost, this remains as the basis of recognition of non-material asset classes.

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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

Highest and best use

All of Council's non financial assets are considered as being utilised for their highest and best use.

Highest and best use - For land which Council has an unfettered right to sell, the "highest and best use" recognises the possibility of the demolition or substantial modification of some or all of the existing buildings and structures affixed to the land. Much of the land under Council's care and control is Crown land or has been declared as community land under the provisions of the Local Government Act 1999. Other types of restrictions also exist.

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

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

Transition to AASB 13 - Fair Value Measurement

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

Capitalisation Thresholds

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

	\$
Office Furniture & Equipment	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 Equipment	5 to 8 years
Other Plant & Equipment	5 to 15 years

Building & Other Structures

Buildings - masonry	50 to 100 years
Buildings - other construction	20 to 40 years
Park Structures - masonry	50 to 100 years
Park Structures - other construction	20 to 40 years
Playground Equipment	5 to 15 years
Benches, Seats, etc	10 to 20 years

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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

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
<i>Other Assets</i>	
Library Books	10 to 15 years
Artworks	indefinite

Land & Land Improvements

Land and Land Improvements undertook an independent revaluation by Jones Lang LaSalle using a desk-top approach as at 30 June 2022.

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 2022 by Jones LaSalle, Infrastructure Advisory using a desk-top revaluation approach. These values were taken up in the 2021/22 financial year.

Infrastructure

All full condition audit was performed by HDS Australia Pty Ltd in late 2019-2020 financial year for all Council Roads, Footpaths, Kerb and Gutters. This condition audit 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 2021.

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 2021.

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 2021.

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 2022 by Council staff and recorded at fair value.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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

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 2021-2022 valuation was independently made by Jones Lang LaSalle Infrastructure Advisory.

Note 8. Liabilities

\$ '000	2022 Current	2022 Non Current	2021 Current	2021 Non Current
(a) Trade and Other Payables				
Goods & Services	286	–	691	–
Payments Received in Advance	1,963	–	722	–
Accrued Expenses - Employee Entitlements	87	–	78	–
Accrued Expenses - Other	692	–	961	–
Retirement Village Facility Deposits	10,695	–	10,398	–
Deposits, Retentions & Bonds	33	–	–	–
Total Trade and Other Payables	13,756	–	12,850	–

(b) Borrowings

Loans	15	240	14	256
Total Borrowings	15	240	14	256

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

(c) Provisions

Employee Entitlements (including oncosts)	77	–	–	–
AL Employee Entitlements (including oncosts)	697	–	686	–
LSL Employee Entitlements (including oncosts)	1,002	135	1,028	133
Total Provisions	1,776	135	1,714	133

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 9. Reserves

\$ '000	as at 30/06/21		Transfers	Impairments	as at 30/06/22	
	Opening Balance	Increments (Decrements)			Closing Balance	
(a) Asset Revaluation Reserve						
Land - Community	18,913	2,699	-	-		21,612
Buildings & Other Structures	37,707	2,135	-	-		39,842
Infrastructure						
- Road Infrastructure	71,890	-	-	-		71,890
- CWMS & Stormwater	7,551	-	-	-		7,551
Other Infrastructure	295	-	-	-		295
Library Books	-	10	-	-		10
Water Rights	6,900	1,100	-	-		8,000
Total Asset Revaluation Reserve	143,256	5,944	-	-		149,200
Comparatives	126,796	16,460	-	-		143,256

\$ '000	as at 30/06/21		Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/22	
	Opening Balance					Closing Balance	
(b) Other Reserves							
CWMS	1,505	313	(106)	-			1,712
Total Other Reserves	1,505	313	(106)	-			1,712
Comparatives	1,549	-	(44)	-			1,505

Purposes of Reserves

Asset Revaluation Reserves

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

CWMS - Community Waste Management Scheme

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 10. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2022	2021
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(a) Reconciliation of Cash

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

Total Cash & Equivalent Assets	5	12,522	12,586
Balances per Statement of Cash Flows		<u>12,522</u>	<u>12,586</u>

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

Net Surplus/(Deficit)		5,514	3,987
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		6,734	6,653
Fair Value Adjustments		–	345
Grants for capital acquisitions treated as Investing Activity		(3,172)	(3,766)
Net (Gain) Loss on Disposals		542	2
		<u>9,618</u>	<u>7,221</u>
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		(43)	(1,065)
Change in Allowances for Under-Recovery of Receivables		1	–
Net (Increase)/Decrease in Inventories		(9)	(18)
Net (Increase)/Decrease in Other Assets		(2)	–
Net Increase/(Decrease) in Trade & Other Payables		576	(1,458)
Net Increase/(Decrease) in Unpaid Employee Benefits		64	68
Net Cash provided by (or used in) operations		<u>10,205</u>	<u>4,748</u>

(c) Financing Arrangements

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

Bank Overdrafts	200	200
Corporate Credit Cards	134	143
LGFA Cash Advance Debenture Facility	2,000	2,500

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 2022

Note 11(a). Functions

	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 11(b).									
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
\$ '000	INCOME	EXPENSES	SURPLUS (DEFICIT)	OPERATING	GRANTS INCLUDED	TOTAL ASSETS HELD				
	2022	2021	2022	2021	IN INCOME	(CURRENT & NON-CURRENT)				
Functions/Activities										
Other	—	—	—	—	—	—	—	—	—	—
Economic Services	1,391	894	1,190	691	201	413	—	—	—	—
Public Order & Safety	—	—	—	—	—	—	—	—	—	—
Recreation & Culture	247	264	3,626	3,890	(3,379)	48	35	49,349	46,984	—
Regulatory Services	304	459	1,340	1,230	(1,036)	—	—	—	—	—
Transport	4,645	4,163	9,147	10,862	(4,502)	—	—	—	—	—
Housing & Comm Amenities	4,277	4,100	5,073	6,178	(796)	2,295	2,247	124,672	118,696	—
Council Administration	13,711	12,426	1,217	(913)	12,494	355	—	64,933	61,821	—
Health	109	105	207	250	(98)	4,606	3,428	20,743	19,784	—
Total Functions/Activities	24,684	22,411	21,800	22,188	2,884	7,720	5,716	259,698	247,285	—

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 11(b). 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 plant control.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 12. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates between 1.05% and 2.31% (2021: 0.3%). Short term deposits have an average maturity of 23 days and an average interest rate of 1.56% (2021: 0 days and 0.3%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Rates & Associated Charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of 2% (2021: 2%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Fees & Other Charges

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Other Levels of Government

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 12. Financial Instruments (continued)

Receivables - Retirement Home Contributions

Accounting Policy:

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

Terms & Conditions:

Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Liabilities - Creditors and Accruals

Accounting Policy:

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

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities - Retirement Home Contributions

Accounting Policy:

To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values.

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.

Carrying Amount:

Approximates fair value for short tenancies; may be non-materially overstated for longer tenancies.

Liabilities - Interest Bearing Borrowings

Accounting Policy:

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

Terms & Conditions:

Secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 2.6% and 4.5% (2021: 2.6% and 4.5%).

Carrying Amount:

Approximates fair value.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 12. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets and Liabilities					
2022					
Financial Assets					
Cash & Cash Equivalents	12,521	–	–	12,521	12,522
Receivables	1,184	73	493	1,750	1,684
Total Financial Assets	13,705	73	493	14,271	14,206
Financial Liabilities					
Payables	12,977	–	–	12,977	12,977
Current Borrowings	22	–	–	22	15
Non-Current Borrowings	–	80	217	297	240
Total Financial Liabilities	12,999	80	217	13,296	13,232
2021					
Financial Assets					
Cash & Cash Equivalents	12,586	–	–	12,586	12,586
Receivables	1,930	–	–	1,930	1,930
Total Financial Assets	14,516	–	–	14,516	14,516
Financial Liabilities					
Payables	11,811	–	–	11,811	11,811
Current Borrowings	–	14	–	14	14
Non-Current Borrowings	–	–	256	256	256
Total Financial Liabilities	11,811	14	256	12,081	12,081

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

\$ '000	2022		2021	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	2.76%	255	2.79%	14
		255		14

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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 12. Financial Instruments (continued)

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.

Expected Credit Losses (ECL)

Council uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. As rates and annual charges are secured over subject land no allowance for such receivables is made. The following table provides information about Council's ECLs from receivables (excluding secured rates and charges, GST and other amounts held in trust). Impairment analysis is performed each reporting date. ECLS are based on credit history adjusted for forward looking estimates and economic conditions.

Set out below is the movement in the allowance for expected credit losses:

Note 13. Capital Expenditure and Investment Property Commitments

\$ '000	2022	2021
Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings	177	22
General	–	6
Infrastructure Services	215	277
IT Services	24	27
Parks and Gardens	549	90
Plant Operations	–	320
Riverfront	1	80
Sports Grounds and Facilities	3	644
Road, Footpath, Kerb and Gutters	476	–
Stormwater	130	–
Tourism	74	–
Retirement Village	3,328	–
	4,977	1,466
These expenditures are payable:		
Not later than one year	4,977	1,466
	4,977	1,466

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 14. Financial Indicators

	Indicator 2022	Indicators 2021	Indicators 2020
<p><i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i></p>			
1. Operating Surplus Ratio			
Operating Surplus			
Total Operating Income	11.7%	1.0%	4.8%
<p><i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i></p>			
2. Net Financial Liabilities Ratio			
Net Financial Liabilities			
Total Operating Income	5%	1%	1%
<p><i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i></p>			
Adjusted Operating Surplus Ratio			
Operating Surplus			
Total Operating Income	6.8%	2.8%	4.2%
Adjustments to Ratios			
<p><i>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.</i></p>			
Adjusted Net Financial Liabilities Ratio			
Net Financial Liabilities			
Total Operating Income	(9)%	11%	12%
3. Asset Renewal Funding Ratio			
Asset Renewals			
Infrastructure & Asset Management Plan required expenditure	34%	122%	62%
<p><i>Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.</i></p>			

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 15. Uniform Presentation of Finances

\$ '000	2022	2021
<p>The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
Income	24,684	22,441
less Expenses	(21,800)	(22,218)
Operating Surplus / (Deficit)	2,884	223
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(3,323)	(5,955)
add back Depreciation, Amortisation and Impairment	6,734	6,653
add back Proceeds from Sale of Replaced Assets	342	305
	3,753	1,003
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(10,923)	(5,357)
add back Amounts Received Specifically for New and Upgraded Assets	3,172	3,766
add back Proceeds from Sale of Surplus Assets (including investment property, real estate developments & non-current assets held for resale)	128	-
	(7,623)	(1,591)
Net Lending / (Borrowing) for Financial Year	(986)	(365)

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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 (10.00% in 2021/22; 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 2020/21) 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 Willis Towers Watson as at 30 June 2021. 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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

Note 17. Related Party Transactions

Key Management Personnel

Transactions with 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, 17 persons were paid the following total compensation.

\$ '000	2022	2021
The compensation paid to Key Management Personnel comprises:		
Short-Term Employee Benefits	1,202	1,077
Total	1,202	1,077

Receipts from Key Management Personnel comprise:

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

Planning and Building Application Fees	2	3
Total	2	3

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 \$1,851.

A number of key management personnel or relatives own businesses which Council has financial transactions with. The total payments to their business was \$9,627.

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.

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 Australian Murrylands Riverland	Riverland West Landcare
Nippy's Loxton Gift Carnival	Loxton Christmas Lights Committee
Central Irrigation Trust	Loxton Golf Club
Loxton Netball Club	Loxton Netball Club
Waikerie Firearms Club	

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 2021/22 Council made contributions totalling \$161,446 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 2022, 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 2022, 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.

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 27th day of October 2022

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 2021 to 30 June 2022 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 2021 to 30 June 2022.

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.



A member of Bentleys, a network of independent advisory and accounting firms located throughout Australia, New Zealand and China that trade as Bentleys. All members of the Bentleys Network are affiliated only, are separate legal entities and not in partnership. Liability limited by a scheme approved under Professional Standards Legislation. A member of Allinial Global – an association of independent accounting and consulting firms.



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 2021 to 30 June 2022. 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 27th day of October 2022

General Purpose Financial Statements
for the year ended 30 June 2022

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of District Council of Loxton Waikerie for the year ended 30 June 2022, the Council's Auditor, Bentleys 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 Muhlhausler
Presiding Member, Audit Committee

Date: 21 October 2022

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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 2022, 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 October 2022



DISTRICT COUNCIL OF LOXTON WAIKERIE

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Influencing Today... Shaping Tomorrow