

NORTHERN AREAS COUNCIL

Annual Report

2021/2022

Acknowledgment of Country

The Northern Areas Council would like to acknowledge the Ngadjuri and Nukunu people the traditional owners of the land and pay our respects to their Elders past and present.

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CHIEF EXECUTIVE OFFICER'S THE YEAR IN BRIEF 2021-2022

It is with pleasure that we provide the Annual Report for the 2021/22 year.

The Northern Areas Council, as well as many other Australian Councils, has continued to feel the impact from the Covid pandemic, with ongoing disruption to both staff members and Elected Members.

Both Federal and State governments have provided substantial grant packages to assist Councils and local businesses through the pandemic. One unfortunate and unintended result of the stimulus packages has been the creation of shortage in supply of local skilled contractors, which has impacted Council's ability to deliver projects in a timely manner.

Furthermore, supply chain issues on a global basis have led to sharply increased project costs, and protracted delays in purchase of plant and equipment. Current wait times for large plant items are anything from one to three years, which is posing problems for plant replacement and forward planning of large scale construction projects.

The incoming Council will be responsible for recruiting a new CEO to lead the Council through an exciting period, with the Ayr Street redevelopment being a major project staged over a number of years, as well as a continuation of planned asset renewal and upgrade, to continue to improve the amenity and functionality of the Council. Council is currently reviewing the Asset Management Plan for Bridges, and has received funding from the Federal Government for upgrade of the Pine Creek bridge outside Laura.

This asset renewal and upgrade program is designed to achieve the core principles of the Strategic Plan, namely:-

- A thriving local economy
- A desirable place to live, work and visit
- Strong communities across our region
- Quality infrastructure and community assets
- Sustained financial stability

There have been some staff movements post 2021/22. I take this opportunity to thank the outgoing CEO Colin Byles for his 7.5 years of service with the Council, and all Council staff for their continued effort in challenging times. Their dedication to their jobs in difficult circumstances is commendable.

In addition, Council elections will be held in November 2022, which provides the occasion for me to thank the outgoing Council for their efforts. They experienced a very unique and difficult four year term, and met that challenge head-on, managing the affairs of the Council in trying circumstances. In particular I'd like to acknowledge the retiring Councillors, ex-Mayor Denis Clark, Deputy Mayor Merv Robertson, and Leon Pollard for their long contribution to the Northern Areas Council.

Peter Ward
Acting CEO

COUNCIL PROFILE

The Northern Areas Council is situated in the heartland of the Southern Flinders Ranges, approximately 200 kilometres north of Adelaide and within the traditional lands of the Ngadjuri and Nukunu Aboriginal people. The Council area is divided into four Wards: Belalie (4 Elected Members), Rocky River (3 Elected Members), Yackamoorundie (1 Elected Member) and Broughton (1 Elected Member). The Council covers an area of 3070km², and has a total of 2,330km of roads of which 133km are sealed.

Council's towns and communities were developed during the prosperous times of traditional cereal and grazing practices complemented by forestry operations and in more recent years, tourism, events and wind energy infrastructure. Jamestown is the main service centre for the district with additional services offered at Gladstone, Laura and Spalding providing for the smaller communities of Caltowie, Georgetown, Gulnare, Stone Hut, Tarcowie and Yacka. Council's close network of towns offers a range of opportunities for shopping, recreation, employment, health and education. Together, Council and the community have built and maintained infrastructure such as recreation facilities and town halls to support the activities of local communities as well as generating interest and income from visitors and tourists.

The Council area hosts a number of significant recurrent events, including Jamestown Fly-In and Air Spectacular, Laura Fair, Jamestown Show and Jamestown Races as well as a number of local community events.

Cycle infrastructure has increased in recent times offering residents and visitors the opportunity to use recreational and mountain biking trails, improving visitor numbers as well as providing options for healthy lifestyles.



COUNCIL PROFILE CONTINUED



The economy remains firmly based in broad acre farming, with the Jamestown Saleyards one of the few remaining regional livestock sales facilities. Windfarm development has made a strong contribution to the economy and has brought new families into the district. The roll-out of high speed broadband through the Mid North will make the district more attractive to telecommuters and expand opportunities for health and education within the region.

CONTACT DETAILS AND OFFICE HOURS

Principal Office:

94 Ayr Street, JAMESTOWN SA 5491
Monday to Friday 9am – 5pm
Telephone 8664 1139
Fax 8664 1085
Email: admin@nacouncil.sa.gov.au
Webpage: www.nacouncil.sa.gov.au



Branch Offices:

14 Fifth Street
GLADSTONE SA 5473
Monday to Friday, 9am-5pm
Telephone: 8662 2018



Main Street
SPALDING SA 5454
Tuesdays 10 am – 2.30 pm
Thursdays 9am-5pm
Telephone: 8845 2017



COUNCIL PROFILE CONTINUED

Total Population	4659
Total Area	3070km²
Number of Rateable Properties	4235
Total Road Network	2203 km
Number of Electors	3509
Total Number of Elected Members (including Mayor)	9
Number of Staff – FTE	52
State Electorate	Stuart, Frome
Federal Electorate	Grey



Appila Springs

STRATEGIC STATEMENT

The Council’s Strategic Plan was reviewed and adopted in September 2019.

The new Strategic Plan covers the period 2020 to 2027 (a seven year period) that Council believe represents both where we are as a Council and Community in 2020, and where we want to be by 2027.

This vision and indeed the entire plan recognises the inherent qualities that define the region in which we live, and features what is important to our community; country lifestyle; friendly and welcoming people; well maintained and safe towns; and the importance of our well-established agricultural industry along with other developing industries and local businesses.

In developing this plan, the Council has applied both care for the retention of these qualities and forethought about opportunities and improvement.

Our considerations have been informed by the community voice which we have listened to through a community survey, community consultation forums and through comments on a draft of the plan made available for public comment before being finalised by Council. We will provide further opportunities for review and consultation throughout its lifetime.

The Council Vision 2027 is;

“Our Vision is a region of safe, sustainable and inclusive communities. A Community proud of its heritage and encouraged by a promising future. A place to enjoy a rural lifestyle, where business is encouraged to grow and visitors welcomed.”

The plan is a statement of the journey that Council will undertake to deliver upon our vision, starting with 5 goals which reflect the priorities for our Council over the coming 7 years.

Our five (5) goals are:

Goal	Strategy
1 A Thriving Local Economy	Encourage Investment in Local Business & Industry
	Support Local Business to Drive Local Employment Opportunities
2 A Desirable Place to Live or Visit	Support Safe, Sustainable & Inclusive Communities Across the Region
	Retain Essential Services in the Region
	Be an Attractive Stop or Short –Stay Destination for Tourists and Visitors
3 Stronger Communities Across our Region	Secure Sustainable Provision and Enhancement of Services to Community
	Support Capacity Building of Community Groups
4 Effective Infrastructure & Community Assets	Enhanced Local & Regional Road Network
	Effective Management of Community Assets
5 Sustained Financial Stability	Maintain Council’s Financial Sustainability
	Pursue Productivity Improvements & Cost Reduction Initiatives

STRATEGIC STATEMENT CONTINUED

As we pursue our vision, as the Northern Areas Council we will:

- Foster a sense of community pride and inclusion for all of our community.
- Maintain and improve our infrastructure including roads, footpaths and presentation of our townships.
- Provide quality services across all of our community.
- Advocate for the protection of the environment and heritage.
- Implement initiatives for the responsible use of resources.
- Advocate for economic development across the region, to achieve sustainable towns and services and enhance employment opportunities.
- Demonstrate sound leadership and work with our community to meet their expectations whilst operating in a financially responsible manner.

This plan is the centrepiece of Council's suite of strategic management documents which includes Council's;

- Annual Business Plan
- Annual Budgets
- Long Term Financial Plan
- Asset Management Plans.

This plan will be regularly reviewed to ensure it remains relevant to the Northern Areas community and region.



ELECTED MEMBER INFORMATION

Back Row (L-R) Cr. Leon Pollard, Cr. Glan Moore, Cr. Ian Pomerence, Cr. Kathy Webb.
Front Row (L-R), Cr. Sue Scarman, Cr. Merv Robinson (Deputy Mayor), Cr. Ben Browne (Mayor),
Cr. Denise Higgins, Cr. Denis Clark.



The Local Government (Elections) Act 1999 requires that elections will be held at intervals of four years, with the last election occurring in November 2018. The next scheduled election will be in November 2022.

The Northern Areas Council community is represented by nine members.

Northern Areas Council comprises four wards:

- Belalie
- Rocky River
- Yackamoondie
- Broughton

ELECTED MEMBER INFORMATION CONTINUED**Council Members Attendance**

ELECTED MEMBERS JULY 2021 – JUNE 2022	Number Ordinary Meetings	Number Ordinary Meetings Attended	Number Special Meetings	Number Special Meetings Attended
Cr. Ben Browne (Mayor)	12	12	17	17
Cr. Merv Robinson (Deputy Mayor)	12	12	17	17
Cr. Denis Clark	12	12	17	17
Cr. Denise Higgins	12	12	17	16
Cr. Glan Moore	12	12	17	15
Cr. Leon Pollard	12	12	17	15
Cr. Ian Pomeranke	12	11	17	12
Cr. Sue Scarman	12	12	17	17
Cr. Kathy Webb	12	10	17	16

Council Allowances

The allowances after the November 2018 Election were determined by the South Australian Remuneration Tribunal in accordance with the Local Government Act. The Northern Areas Council is in Group 4. The below table has been updated for annual CPI movement as at November 2021.

Council Members Allowances (per annum)	
Mayor	\$42,540
Deputy Mayor	\$13,294
Council Members	\$10,635

An additional allowance in the form of a sitting fee is payable to a Councillor who is a presiding member of a committee (Section 41) of \$110 per meeting limited to an aggregate amount of allowance of \$660 per annum.

An allowance in the form of a sitting fee is payable to an independent member and Chair of the Audit & Risk Committee. This allowance is \$396.20 and \$800 respectively. Councillors are not paid an allowance for this committee.

A travel allowance for 'eligible journeys' (as defined in Regulation 3 of the Local Government Members Allowances and Benefits) Regulations 1999 at the rate per kilometre prescribed in Section 82KX (1) (a) of the Income Tax Assessment act 1936 is available.

Elected Member Training/Conferences

The Northern Areas Council is committed to providing training and development activities for its Council Members and recognises its responsibility to develop and adopt a policy for this purpose under the Local Government Act, section 80A. Council adopted this Policy in 2006, and it was reviewed in June 2018.

Elected Members have attended the following during the year:

- LGA Conference and General Meeting
- Leadership Seminar
- Council Members Forum

ELECTED MEMBER INFORMATION CONTINUED

Elector Representation

An Elector Representation Review was commenced in June 2016 and the review was concluded in February 2017. The report has now been approved by the Electoral Commissioner.

The Review outcome was as follows:

- Council will continue to have wards. There will be four wards. Two of the wards have changed names
 Jamestown → Belalie
 Spalding → Broughton
- The total number of elected members will be nine, as listed below:
 1. Belalie Ward: 4 Elected Members
 2. Broughton Ward: 1 Elected Member
 3. Rocky River Ward: 3 Elected Members
 4. Yackamoorundie Ward: 1 Elected Member
- A Mayor will be elected from within the nine Elected Members elected by the voters.

Current Representation

According to the House of Assembly Roll and the Supplementary Voters Roll, as maintained by Council, there were 3509 persons eligible to vote in Local Government elections in the Northern Areas Council. Electors - 3509 – No of Wards 4 – Quota per Member – 389.

The Northern Areas Council ward quota of 389 is comparable to Councils in South Australia of a similar size.

Name	Number Of Electors	Number of Elected Members	Representation Quota
Coorong	3900	9	433
Kangaroo Island	3617	10	361
Goyder	3119	7	445
Yankalilla	4576	9	508

Data Source: Electoral Commission SA 2021 (made available via LGA SA)

CEO UNIT

Organisational Structure

Council's organisation is headed by Chief Executive Officer and Department Manager's covering Chief Executive Officer Unit, Operational Services, Corporate Services and Community Development.



Colin Byles
CEO



David Rattley
Manager Corporate
Services



David McKinley
Manager Operational Services



Alan Thomson
Manager Regulatory
Services



James Lang
Manager Community Development

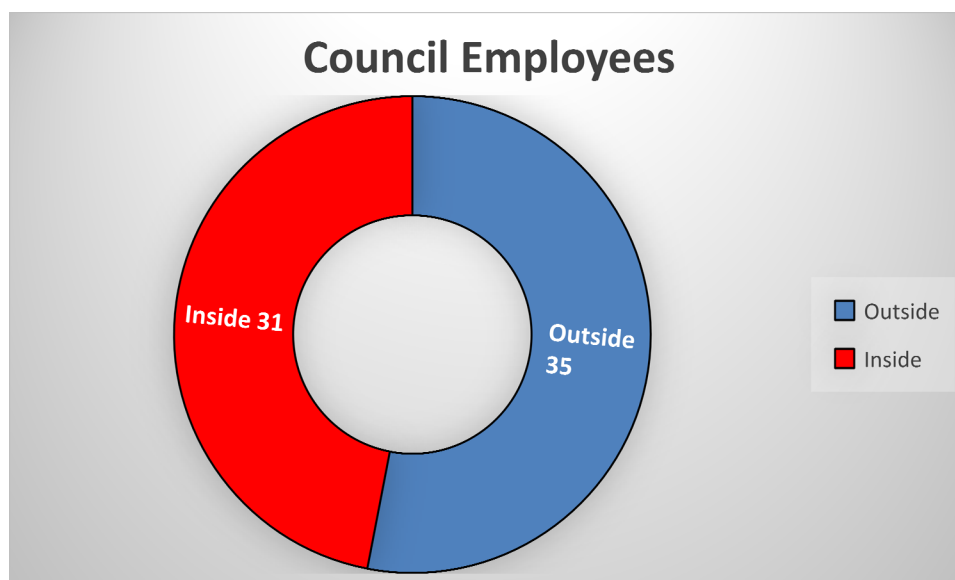
Council's workforce as at 30 June 2022 consisted of 52 full-time equivalent employees. The head count equated to 66 people being 35 Outside Staff and 31 Inside staff, none with disability and no Aboriginal or Torres Strait Islander descent.

HUMAN RESOURCES

Salary Package for Senior Officers

Title	Classification		Salary	No of Employees	Other Allowances, Benefits
	Award	Level			
CHIEF EXECUTIVE OFFICER	Contract	N/A	168,584	1	Private use of car; mobile phone & internet reimbursed
MANAGER OPERATIONAL SERVICES	Contract	N/A	123,000	1	Private use of car; mobile phone & internet reimbursed
MANAGER CORPORATE SERVICES	SAMSOA	SO6	120,030	1	Private use of car; home phone & internet reimbursed; mobile phone
MANAGER REGULATORY SERVICES	SAMSOA	SO6	120,030	1	Private use of car; home phone & mobile phone
MANAGER COMMUNITY DEVELOPMENT	SAMSOA	SO2	91,365	1	Garaging of vehicle at home premises

Staff according to Work Area



CORPORATE SERVICES

Annual Financial Statements

Section 127 of the Local Government Act, 1999 and Sections 11 & 13 of the Local Government (Financial Management) Regulations, 1999, require the Financial Report be adopted and submitted by Council to prescribed persons and bodies, by the 30th November each year.

Long Term Financial Plan Review

A review was conducted of the Long Term Financial Plan which was originally set in December 2020. It was presented to a Council meeting in February 2022 and focused on reviewing target Financial Sustainability Indicators.

The adopted Ratio Targets were as follows;

Operating Surplus Ratio Between 0 % and 10 %

Net Financial Liabilities Ratio Between 0 % and 50 %

Asset Sustainability Ratio Between 95% and 105%

Audit Committee

The Audit Committee held 2 meetings during the 2021/22 financial year. The November 2021 meeting was a combination of items that would normally be considered in September and December, while the June 2022 meeting was combined with items from the deferred March 2022 meeting.

At the November 2021 meeting Auditors from Dean Newbery addressed the meeting and discussed the completed 2020/21 financial results as well as other audit matters (of particular note was the change to asset values following re-valuations of most asset classes)

The 2020/21 financial year was the first year of a 5 year audit term.

Roads to Recovery

2021/22 was the third year of the current 2019-2024 Roads to Recovery program. Council's total program allocation has been set at \$2,038,770 over the 5 year program (\$407,754 per annum).

In addition as a drought affected council further allocations were made of \$203,877 in both 2019/20 and 2020/21.

The following projects were allocated and approved with 2021/22 funding.

CORPORATE SERVICES CONTINUED

Sched ID	Work Location	Cost to RTR	Complete	Start Works	Complete Works	Funding Type	Cml Exp to Date
11	Tarcowie-Peterborough Road - (Rural Road) from intersection with Bully Acre Road in an easterly dire	\$83,322	Yes	Jul 2021	Nov 2021		\$83,322
12	Georgetown-Narridy Road - (Rural road) from intersection with Goyder Highway in a north easterly dir	\$111,673	Yes	Oct 2021	Feb 2022		\$111,673
13	Narridy-Redhill Road,(rural road) - From Bowman street in a south westerly direction for 3.4kms	\$76,022	No	Dec 2021	Apr 2022		\$78,190
14	Yatina Road - (rural road) from North Tohl road in a easterly direction for 4.77kms	\$136,737	No	Nov 2021	Apr 2022	BF	\$134,569
Total All Projects:							\$407,754

Financial Assistance Grants to Local Government

Council relies on the receipt of Financial Assistance Grants each year as a significant component of revenue. For 2021/22 the amount of Financial Assistance Grants included in the original adopted budget equated to 20% of operating revenue.

During 2021/22 Council actually received a total of \$2,639,207 (this included an amount of \$1,526,018 relating to 2022/23 which was received as an advance payment in April 2022 and reported in the 2021/22 financial statements).

CORPORATE SERVICES CONTINUED

2022/23 Annual Business Plan & Budget Process

Attached is a table of the draft budget program, some dates were amended from those originally expected, but the end aim of adoption of late June was met.

2022/23 Budget Program		Dec	Jan	Feb	Mar	April	May	June
Long Term Financial Plan Reviewed	Dec							
Complete Capital Justification Forms	Jan-Feb							
Departmental Capital Budgets to MCS	28-Feb							
Draft Operating Budget to Managers	3-Mar							
SMT to consider Draft Capital Works Plan	15-Mar							
Departmental Operating Budgets back to MCS	18-Mar							
SMT to consider Draft Operating Budget	31-Mar							
Draft Capital Works Plan/Operating	5-May							
Fees and Charges to be reviewed by Managers	3-May							
Draft Annual Business Plan to Council	19-May							
Public Consultation	25 May - 17							
Public Meeting	15-Jun							
Annual Business Plan and Budget Adoption	29-Jun							

The budget timeline allowed Council to hold 2 budget workshops in May. Workshops were again focused at the Strategic level (especially around Financial Sustainability Indicators).

Adopted budgets for 2022/23 have been loaded into Councils Synergy financial system at both Account and Job level. This allows management to monitor job budgets more accurately. E.g. park maintenance by location

The Annual Business Plan consultation period culminated with a public meeting scheduled on Wednesday 15th June with Councillors and staff in attendance to hear verbal submissions and answer questions, however no members of the public attended.

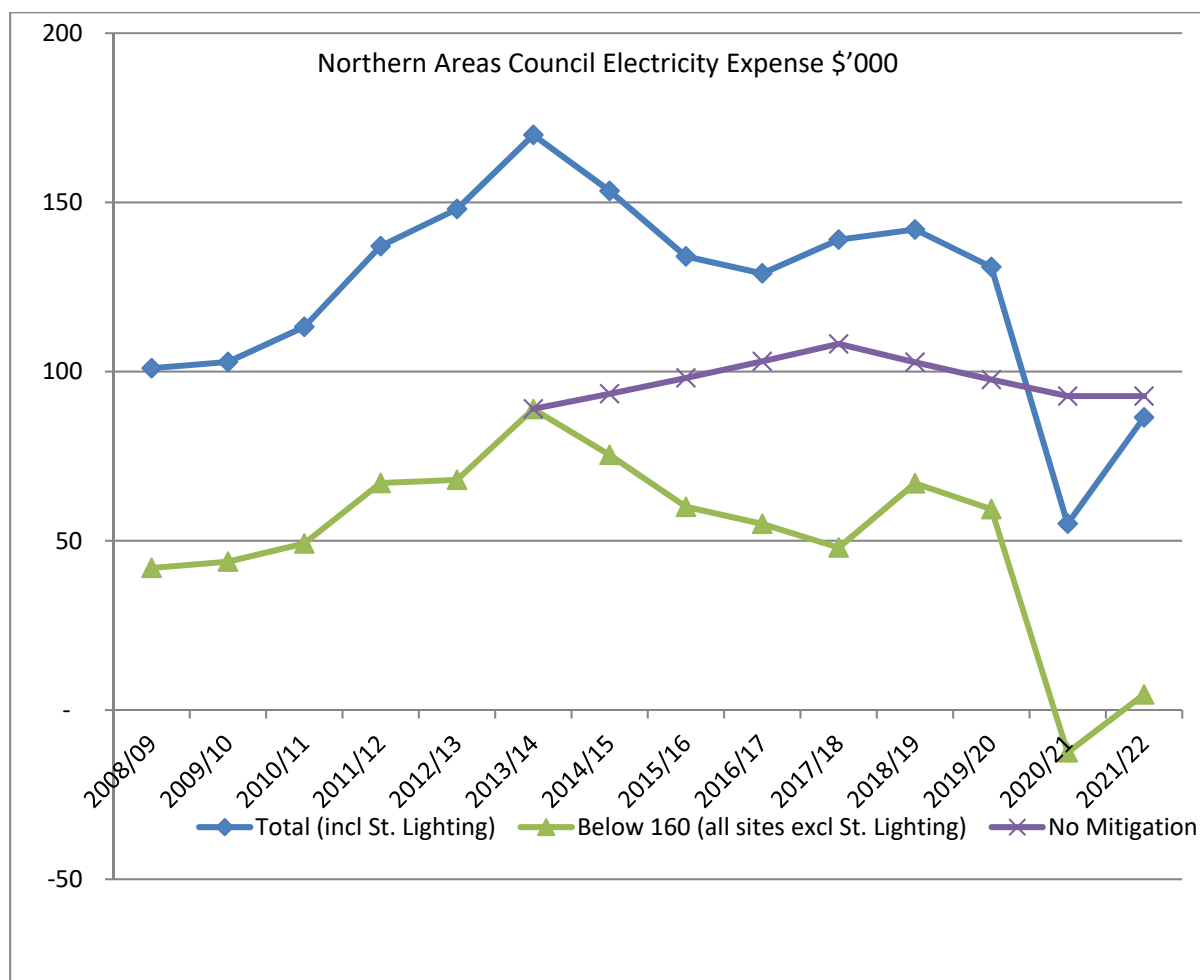
Due date for written submissions for the Draft Annual Business Plan was Friday 17th June. Unfortunately no written submissions were received during the consultation period.

The final budget adoption occurred at a Special Council Meeting held on the 29th June. No material changes were made to the final budget as a result of the consultation period.

Electricity

Council has implemented a range of measures to offset rising electricity prices over recent years. The effect of past solar installations can be seen in the below graph. This does not include the range of community facilities with solar in which power bills are paid direct by the group.

CORPORATE SERVICES CONTINUED



2021/22 includes quarterly credit payments of \$47,679 for 5 depots and 4 halls where larger solar projects have eliminated the bill and pushed them into ongoing credit (\$47,748 in 2020/21)

The “No Mitigation’ line applies a 5% yearly increase to the 2013/14 ‘Below 160’ figure of \$89,000 with a downward adjustment for 2019, 2020 and 2021, this mirrors industry trends. This is designed to represent the ‘do-nothing’ approach. The cumulative difference or saving between this line and where we are currently is \$433,000.

Swimming Pool power was added onto Councils contract in 2021/22 which totalled \$11,000 for 3 pools.

Solar Installations

The 2021/22 budget included both a general energy allowance and funds to install solar at Community Waste Water Management (CWMS) Sites. The general allowance included funds for installation of LED lighting at hall facilities (This project has proven very difficult due to availability of contractors who undertake this work under the government energy schemes which provide some rebates)

Projects that were achieved are as follows;

CORPORATE SERVICES CONTINUED

Gladstone CWMS 21kW Solar Installation

Jamestown CWMS 40kW Ground-mounted Solar Installation

Jamestown Office – 2nd Battery (this will be cycled nightly to reduce grid consumption plus provide greater back-up capacity during a power outage)

In addition staff co-ordinated LRCI grant funded 20kW solar installations at Gulnare Oval and Caltowie Hall.



2021-22 Annual Business Plan Summary

The Annual Business Plan sets out Council’s proposed services, programs and projects for 2021-22. It aims to maintain efficient services for the community and continues progress towards the longer term objectives for the district as set out in the Strategic Plan, Long Term Financial Plan and Asset Management Plans.

Council relies heavily on rates and grant revenue as primary sources of income. The following table provides a summary of the Budgeted Operating Income and Expenditure for the 2021-22 year.

Operating Income	\$m	Operating Expenses	\$m
Rates	\$9.20	Employee costs	\$3.66
User/Statutory charges	\$0.30	Materials, Contract, Other	\$3.28
Grants	\$2.42	Finance costs	\$0.41
Other income	\$0.63	Depreciation	\$5.05
Total	\$12.55	Total	\$12.40

A full copy of the Annual Business Plan is available at www.nacouncil.sa.gov.au



Mayor Ben Browne

Project Priorities for the Year

In 2021-22 Council will undertake major Capital Works that are in accordance with Council’s Asset Management Plans. Capital works must at least be equivalent to Asset Management Plans in order to ensure the longevity of existing assets and statutory compliance.

Council is proposing capital expenditure of \$6.3 million of which \$0.7 million is allocated for new assets and the remaining \$5.6 million for renewal and upgrade of existing assets.

Civil

- Re-sealing of existing Sealed roads \$522,000;
- New Seal allowance \$180,000 (Loan funded) – the 2021-22 program will cover selected streets from the 5 year program
- Infrastructure Renewal allowance \$500,000 (Loan funded)
- Unsealed road re-sheeting \$1,783,000;
- Bridges \$158,000; Footpaths \$108,000; Kerbs \$59,000;
- Ayr Street Consultation & Design \$200,000
- Creek Street Fence \$40,000
- Public Lighting \$40,000

Stormwater

- Jamestown Flood Mitigation \$200,000 (50% grants)
- Laura Stormwater Management \$100,000 (50% grants)
- Stormwater \$80,000
- Floodway & Culvert program \$50,000

Plant

- Plant replacement program of \$1,000,000 less trade values of \$100,000;

Buildings

- Jamestown/Spalding Pool projects \$131,000
- Building re-roof projects \$65,000
- Public toilet tiling \$40,000
- Planned building maintenance \$61,000
- Hall compliance (Fire safety, Disability compliance) \$50,000
- Solar/Energy Upgrades \$80,000



Georgetown Memorial Park

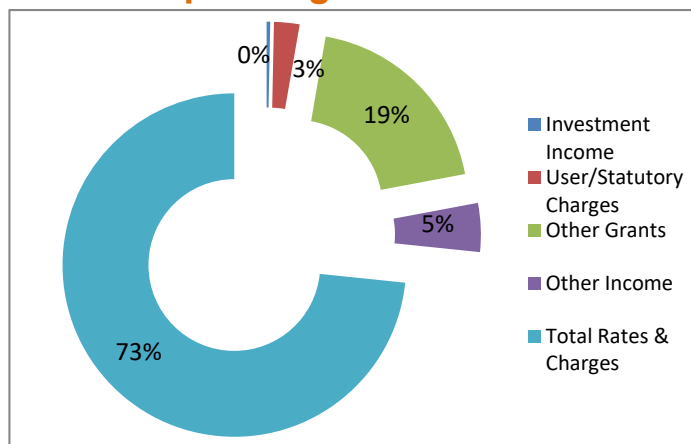
Public Open Space

- Playgrounds \$50,000; Belalie Creek Works \$50,000;

CWMS

- CWMS projects \$303,000;

2021/22 Operating Revenue Mix



Significant Influences and Priorities

A number of significant factors have influenced the preparation of the Council's 2021-22 Annual Business Plan. These include:

- Consumer Price Index increases on relevant goods and services of 1.8% for the year to December 2020;
- Local Government Price Index (LGPI) increases on relevant goods and services of 1.4% for the year;
- Council to make gradual improvements towards a financially sustainable operating position;
- Requirements to maintain and improve infrastructure assets to acceptable standards including roads, footpaths, lighting, stormwater drainage, street trees and plantings, open space and Council properties;
- Service and infrastructure needs for a changing population;
- Commitments to continuing projects and partnership initiatives over more than one year.
- New fees/charges imposed by other governments e.g. Waste Levy, Regional Landscape Levy;
- Disability Access and Inclusion Planning initiatives

In response to these factors, and to minimise the burden on ratepayers, the Annual Business Plan has been prepared within the following guidelines:

- The Annual Business Plan will result in the total revenue raised through general rates increasing by 2.00% (excluding growth);
- Total operating expenses to be held within CPI and LGPI of the current year's level;
- Maintenance of service levels for continuing Council programs and activities;
- Continuing to pursue shared service opportunities with governmental agencies, other local government authorities and private enterprise;
- Improving Asset Management practices through the implementation of various Asset Management Plans and associated service level documents.



Reflecting on 2020-21

Highlights of the goals and outcomes achieved by Council during the 2020-21 financial year include:

Building Maintenance Program

Continuation of Hall Fire Safety, disability and roof repair programs.

Events

Council continues to support a range of significant events in its communities. Events this year were limited due to Covid restrictions but included the Caltowie Chilled Out & Fired Up Music Festival. Other events including the Jamestown Easter Tennis Tournament and local sport that required Covid compliance assistance.

Other Operations

- Maintenance of roads and associated infrastructure including patrol grading, road patching and footpath/kerb repairs in the range of \$1.3M per annum.
- Public Open Space Maintenance (including Parks and gardens) of approx. \$500K per annum.
- Waste management, including Transfer Station operations and kerbside waste and recycling collection of approx. \$800K per annum.

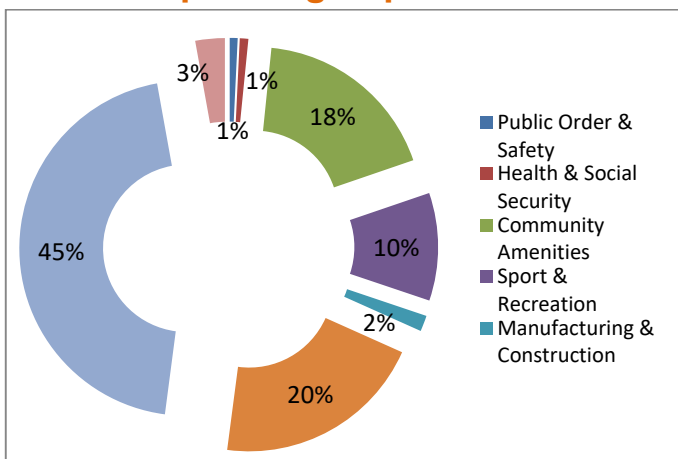
\$1.75M Re-sheeting 81kms of various rural roads

A capital works program of \$9.3M, including \$7M for the replacement and renewal of existing assets and \$2.3M for new and upgraded assets (Boosted with Drought & LRCI funding of \$1.5M)

Major projects were:

- Re-sheeting approx. 81kms of unsealed roads to the value of \$1.75M
- Town Re-seal/New Seal works to the value of \$0.75M
- Major plant replacement program, Net \$600K
- Footpath renewal program \$300K
- Various Drought Projects of \$1M
- Local Road & Community Infrastructure Projects \$500K

2021/22 Operating Expense Mix



What it means for rates in 2021-22

How does Council determine the rates payable?

Council adopts the capital values (as provided by the Office of the Valuer-General) on all properties in the Council District. Council determines what revenue is required for Council operations in the district for each financial year in the form of the Annual Business Plan & Budget. The rate in the dollar and the fixed charge are then declared by Council for all properties in the area.

For example: A residential property has a capital value of \$190,000 and Council declares a rate in the dollar of 0.7050 cents. That property will pay \$190,000 x 0.7050 cents = \$1,339.50 + \$150.00 fixed charge for total of \$1,489.50.

In 2020-21 Council's general rate revenue was \$7,432,900. It is budgeted that in the 2021-22 financial year a 2.00% average general rate increase apply to existing rateable properties. New assessments will also add additional rate revenue of 0.5% bringing the gross expected rate income to \$7,620,000.

Overview

In setting its rates for the 2021/2022 financial year Council considered the following:

- The current economic climate and relevant factors such as inflation and interest rates;
- The specific issues faced by our community, including the effects of the drought and the previous impact of poor seasons for the farming community;
- The need to continue to replace and upgrade infrastructure and other assets including both plant and machinery and the road network;
- The objective of attracting and continuing to attract and support business activity to generate economic development;
- Council's Strategic Management Plan and the meeting of its objectives;
- The Budget for the 2021/2022 Financial Year and the Long Term Financial Plans;
- Householders, businesses and farmers;
- Employed, unemployed & pensioners;
- The broad principal of achieving equity in the distribution of rates;
- Minimising the level of general rates required by levying user pays fees and charges for goods and services where possible;
- Setting fees and charges to recover the full cost of operating or providing the services of goods, with provision for concessions to those members of the community unable to readily meet the full cost;
- Taking into account increases on Council valuations by the Office of the Valuer General;
- Council's membership of Regional Development Australia which in turn supports small businesses in the Council area;
- Promoting Single Farm Enterprise benefit which has reduced the rate burden on primary production businesses.
- Impact of the current Covid-19 measures on ratepayers.

Council conducts public consultation on a broad range of issues as required by its Public Consultation Policy. The Draft Annual Business Plan will be available to all ratepayers and community members who will have the opportunity to provide written feedback and comments prior to adoption.

Method Used To Value Land

Council may adopt one of three valuation methodologies to value properties in its area. They are:

- Capital Value – the value of the land and all improvements on the land;
- Site Value – the value of the land and any improvements which permanently affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements;
- Annual Value – a valuation of the rental potential of the property.

Council has decided to continue to use capital value as the basis for valuing land within its Council area. Council considers that this method provides the fairest method of distributing the rate burden across all ratepayers when applying the equity test of taxation.

Land use types are based on information provided by the Office of the Valuer-General. Please contact Council if you would like to object to your land use type.

Land Use Types
Residential
Commercial - Shop
Commercial - Office
Commercial - Other
Industry - Light
Industry - Other
Primary Production
Vacant Land
Other

Adoption of Valuations

Council will adopt the valuations made by the Office of the Valuer-General as provided to the Council in April 2021.

You may object to the valuation referred to in this notice by writing served personally or by post on the Valuer-General within 60 days after the date of service of this notice.

Office of the Valuer-General
GPO Box 1354, Adelaide 5001
Email: OVGobjections@sa.gov.au
Phone: 1300 653 346.

Council has no role in this process. It is also important to note that the lodgement of an objection does not change the due date or amount for payment of rates.

Review of Rates (Section 151(5) Report)

Council conducted a review of its rating system during February and March 2021 after engaging David Hope of Skillmar Systems Pty. Ltd. who specialises in this work. The review was the first since the Council was formed in 1997 and involved a period of consultation which included public meetings at Jamestown and Gladstone.

After considering consultation feedback Council adopted a change to the rating system at the April 2021 ordinary meeting that:

- Implements land use, using the land use definitions set out in Regulation 14 of the Local Government (General) Regulations 1999, as the basis for differential rates.
- Continues to provide a reduction in the rate in the dollar for primary production properties.
- Introduces differential rates for Commercial and Industry properties, currently with a slight reduction from the general rate (5%) while it assesses the short- and long-term impact of the COVID pandemic on those categories of ratepayer; and
- Retains a fixed charge, at a significantly lower quantum.

The rating structure is:

Rate Category	Differential
Residential	General rate
Commercial – Shop	95% of general rate
Commercial – Office	95% of general rate
Commercial Other	95% of general rate
Industry – Light	95% of general rate
Industry - Other	95% of general rate
Primary Production	49.5% of general rate
Vacant Land	144% of general rate
Other	General rate
Fixed Charge	\$150

General Rates

All land within a council area, except for land specifically exempt (e.g. crown land, council occupied land and other land prescribed in the Local Government Act 1999 – refer Section 168 of the Local Government Act 1999), is rateable. The Local Government Act provides for a Council to raise revenue for the broad purposes of the Council through a general rate, which applies to all rateable properties.

It is proposed to raise \$7,530,000

net general rate revenue in a total revenue budget of \$12,549,700. Council anticipates the following general rates based on land use category to raise the necessary revenue.

Land Use Category	Rate in \$	Property Rate Revenue (\$'000)
Residential	0.007050	2183
Commercial - Shop	0.006697	62
Commercial - Office	0.006697	11
Commercial - Other	0.006697	225
Industry - Light	0.006697	6
Industry - Other	0.006697	33
Primary Production	0.003240	4636
Vacant Land	0.010223	159
Other	0.007050	215

Fixed Charge

Council proposes to impose a fixed charge on rateable properties of \$150. The fixed charge is levied against the whole of an allotment (including land under a separate lease or licence) and only one fixed charge is levied against two or more pieces of adjoining land, whether intercepted by a road or not, if the land is owned by the same owner(s) and occupied by the same occupier(s). Council believes that a fixed charge provides an equitable base for the rating system.

If two or more pieces of rateable land within the area of the Council constitute a single farm enterprise, only one fixed charge may be imposed against the whole of the land. The Single Farm Enterprise provision allows for eligible farmers to achieve more equitable distribution of the fixed charge (which reflects the changing nature of farm holdings in the area). Approval is subject to a written application and such evidence as Council may reasonably require. Applications must be received by June 30 to take effect in the following financial year.

Annual Service Charges

Council provides a Community Wastewater Management System (CWMS) to most properties in Jamestown, Laura, Gladstone and the Moyletown area of Jamestown. Council will recover the full cost of operating, maintaining and improving this service for this financial year (includes setting aside funds for the future replacement of the assets employed in providing the service and septic tank de-sludge on a 4-yearly cycle) through the imposition of an annual service charge of \$506.00 per occupied property unit and \$410.00 per unoccupied unit. The service charges have been increased in accordance with the CWMS Asset Management Plan.

Any surplus of revenue over expense is kept in a dedicated reserve account for future replacement or upgrades of respective schemes.

Council provides waste collection services to townships within the Council area. This annual service charge will be calculated at 100% of anticipated costs of roadside waste collection and disposal for all areas having a pickup. The Waste Collection Annual Service Charge proposed for 2021/22 year is \$240.00 per unit (2 bin system).

Some rural properties voluntarily participate in the service and are invoiced through Council's debtor system.

Please note that properties exempt from General Rates are not necessarily exempt from Annual Service Charges if applicable.

State Government Concessions

These concessions were formerly available to the holders of pensioner concession cards, veterans, low-income earners, unemployed, students, and self-funded retirees.

These concessions were all abolished by the State Government with effect from 30 June 2015. From 1 July 2015, the State Government has elected to replace these concessions with a single "cost-of-living payment" provided directly to those entitled. This payment may be used for any purpose, including offsetting Council rates. Note that not all former recipients of rates concessions will be entitled to the new payment. To check eligibility, contact the Department for Communities and Social Inclusion (DCSI) Concessions Hotline 1800 307 758 or email concessions@sa.gov.au or at www.sa.gov.au/concessions

Also from 1 July 2017 the separate concession entitlements for Council Community Wastewater Management Systems (CWMS) were also handled directly by the State Government.

Postponement of Rates for State Seniors Card Holders

Section 182A of the Local Government Act 1999 provides for the option for State Seniors Card Holders to postpone part of the rates on a long term basis. A deferred amount is subject to a monthly interest charge with the accrued debt being payable on the disposal or sale of the property. Applications are subject to the same conditions as deferral or postponement of rates.

For further information and details please contact the Rates Officer

Northern Areas Council:
PO Box 120 Jamestown SA 5491
Email: admin@nacouncil.sa.gov.au
Phone: 8664 1139

Discretionary Rebate of Rates - Section 166(1)(l)

Any ratepayer who feels they require relief because of a substantial change in rates payable due to a redistribution of the rate burden arising from a change to the basis of council's rates may apply to

Council. A rebate of rates under this section may be granted for a period exceeding one year, but not exceeding three years.

Payment of Rates

The Council has decided that the payment of rates will be by quarterly billing, due on the 3rd September 2021, 3rd December 2021, 4th March 2022 and 3rd June 2022.

Difficulty in paying Rates

Any ratepayer who may, or is likely to experience difficulty with meeting the standard payment arrangements is invited to contact the Rates Officer, to discuss alternative payment arrangements. Council treats such inquiries confidentially.

Late Payment of Rates

The Local Government Act provides that Councils impose a penalty of a 2% fine on any payment for rates, whether due by instalment or otherwise that are unpaid after the due date. A payment that continues to be in arrears is then charged penalty interest at an interest rate, set each year according to a formula in the Act, for each month it continues to be late. Penalty fines allow the Council to recover some of the administration costs that arise because rates were not received by the due date.

Remission and Postponement of Rates

Where a ratepayer is suffering hardship in paying rates he/she is invited to contact the Rates Officer to discuss the matter. Council treats such inquiries confidentially.

Rebate of Rates

The Local Government Act 1999, requires Councils to rebate the rates payable on some land. This includes a 100% rebate for hospitals, health centres, churches and cemeteries. A minimum rebate of 75% is applied for land used predominantly for educational purposes (subject to some qualifications).

Applications for any other discretionary rebates should be in writing to the Manager Corporate Services, detailing the basis for applying for the rebate. Council will consider each application on merit.

Sale of Land for Non-Payment of Rates

Section 184 of the Local Government Act, provides that a Council may sell any property where the rates have been in arrears for three years or more. The Council is required to notify the owner of the land of its intention to sell the land; provide the owner with details of the outstanding amounts and advise the owner of its intention to sell the land if payment of the outstanding amount is not received within one month.

Regional Landscape (State Government) Levy

The Landscape South Australia Act 2019 requires Council to raise a levy on behalf of the Northern & Yorke Landscape Region. This levy is shown separately on the rates notice.

Council does not retain this revenue, nor determine how the revenue is spent. Council is required to raise \$277,234 in 2021/22, being an increase of \$2,744 or 1%.

Council will recover this amount by applying a Levy of 0.01573 cents in the \$ against the capital value of every property in the area.

Any queries relating to the Regional Landscape Levy should be directed to:

Northern & Yorke Landscape Board
155 Main North Road, Clare SA 5453
Phone: (08) 8841 3444
Email: DEWNR.nynrmboard@sa.gov.au

COMMUNITY DEVELOPMENT

Council’s Manager, Community Development was successful in securing the grant funds from external sources, during the 2021/22 financial year.

Applicant	Grant	Project
Caltowie Bowling Club	Active Club Grants	Program and equipment funding
Jamestown Amateur Swimming Club	Active Club Grants	Program and equipment funding
Jamestown Show Society	Agricultural Shows and Field Days program	Funding assistance for agricultural shows cancelled in 2021
Laura Bowling Club	Active Club Grants	Program and equipment funding
Northern Areas Council	Bridges Renewal Program	Pine Creek Bridge
Northern Areas Council	Local Government Infrastructure Partnership Program	Various road sealing projects
Northern Areas Council	Local Roads and Community Infrastructure Fund Phase 3	Various community infrastructure projects



Council secured just over \$2.9m in funding from the Federal Government’s Bridges Renewal Program to upgrade and widen the structure of the Pine Creek Bridge near Laura

COMMUNITY DEVELOPMENT CONTINUED

Community Projects Budget and Grant Rounds

Since 2008/09 Council has assigned funds to the Community Projects Budget to consider ‘one-off’ requests from community groups for support prioritising projects or events do not ‘fit’ existing funding or grant guidelines.

With the increasing number of ‘one-off’ requests being presented to Council from both Section 41 Committees or Incorporated community and sporting groups, it became evident that a process was required to ensure the fair and equitable distribution of the funds.

The allocation of funds from the Community Projects Budget was distributed over a single round in September 2021, with \$20,000 available. A total of 8 groups were successful in obtaining funding, with the projects being:

Successful Applicants 2021/22	Awarded
Caltowie Chilled Out and Fired Up Festival	\$1,500
Gulnare History Group	\$2,500
Jamestown Lions Club	\$2,500
Jamestown National Trust	\$3,000
Laura 150 Year Committee	\$1,500
Laura Bowling Club	\$3,000
Laura Community Development and Tourism Association	\$3,000
Laura Memorial Civic Centre Management Committee	\$3,000



The Caltowie Chilled Out and Fired Up Music Festival were one of 8 groups who were successful in obtaining grant funding

COMMUNITY DEVELOPMENT CONTINUED

AGL Hallett Wind Farm Community Fund

2021/22 saw the continuation of the AGL Hallett Wind Farm Community Fund, with an allocation of \$28,500 distributed to groups across the Council area.

A total of 11 different community groups were successful in obtaining funding.

2021/22 was the fifteenth financial year in which Council had partnered with AGL for the fund, having commenced in 2007/08 on the completion of stage one of the Hallett Wind Farm.

Successful Applicants 2021/22	Awarded
Gulnare Community Development Board	\$3,000
Jamestown Apex Club	\$3,000
Jamestown Development Association Diggers Walk Committee	\$2,800
Jamestown National Trust	\$1,685
Laura 150 Committee	\$3,000
Laura and Districts Probus Club	\$315
Laura Community Development and Tourism Association	\$2,500
Laura Memorial Civic Centre Management Committee	\$3,000
Rocky River Historic and Art Society	\$2,500
Spalding History Group	\$2,950
Washpool Hall Management Committee	\$3,000



The Washpool Hall Management Committee were one of 11 groups who shared in \$27,750 in grant funding

COMMUNITY DEVELOPMENT CONTINUED

Neoen Energy Hornsdale Wind Farm Energy Efficiency Fund

As in previous years the Neoen Hornsdale Wind Farm Community Fund has been split in to two even rounds, one being for the specific energy efficiency related projects and the other for the traditional general projects.

For the Neoen Energy Hornsdale Wind Farm Energy Efficiency Fund, \$60,000 was distributed specifically for energy efficiency projects. A total of 9 different community groups were successful in the seeking funding in the 2021/22 round.

Successful projects for 2021/22 were:

Successful Applicants 2021/22	Awarded
Gladstone Bowling Club	\$2,440
Gladstone Memorial Hall	\$8,000
Jamestown AH & F Society	\$8,000
Jamestown Hydrotherapy Pool	\$4,800
Jamestown Lawn Tennis Club	\$8,000
Laura Bowling Club	\$7,900
Rocky River Historic and Art Society	\$6,800
RSL & Combined Services Clubs Jamestown	\$8,000
Spalding Sports Association	\$6,060



The Jamestown Lawn Tennis Club were successful in obtaining \$8,000 toward upgrading their floodlighting to energy

COMMUNITY DEVELOPMENT CONTINUED

Neoen Energy Hornsdale Wind Farm General Community Fund

For the general projects round, a total of 16 groups from across the Council area shared in \$60,000 in funding. The successful groups were:

Successful Applicants 2021/22	Awarded
Bundaleer Forest Community Areas Association	\$4,200
Caltowie Bowling Club	\$5,000
Gladstone Community Development and Tourism Association	\$4,200
Jamestown Apex Club	\$5,000
Jamestown Bowling Club	\$2,600
Jamestown Flying Group	\$2,000
Jamestown Golf Club	\$5,000
Jamestown History Group	\$1,500
Jamestown Hydrotherapy Pool	\$5,000
Jamestown Peterborough Football & Netball Club Inc.	\$5,000
Jamestown RSL	\$3,000
Jamestown Table Tennis Club	\$5,000
Laura 150	\$5,000
Laura Community Development and Tourism Association	\$1,200
Laura Sporting Reserve	\$5,000
Rocky River Historic & Art Society	\$1,300

In total 44 different grants were awarded across the four funds, delivering \$167,750 to not for profit volunteer based organisations across the Council area.

Official presentations were very limited due to COVID-19 restrictions.

COMMUNITY DEVELOPMENT CONTINUED



The Jamestown Flying Group were successful in securing event funding via the Neoen General Fund

Southern Flinders Tourism

2021/22 saw Council continue to work in partnership with neighbouring Councils across the region to promote Tourism in the Southern Flinders Ranges. In partnership with the Port Pirie Regional Council, District Council of Mount Remarkable, District Council of Orroroo/Carrieton and the District Council of Peterborough Council continued to work in accordance with the Southern Flinders Tourism and Events Strategy and Action Plan.

2021/22 proved to be a year of minimal interruption compared to the year prior. Tourism numbers were generally very good in comparison to pre COVID years.

However the uncertainty of the pandemic meant that again some key community events were cancelled. The Laura Fair was cancelled for a third consecutive year, whilst the Jamestown Show was again abandoned. Some of the smaller style events such as the Jamestown Races and the Jamestown Christmas Pageant returned following a Covid hiatus.



The Jamestown Races made a successful return in 2021

The Jamestown Flying Group also opted to further reschedule their planned 2021 Air Show by a year, with plans to host the event in 2022.

Work continued on the planning stages for the \$6.5 million Silver to Sea Tourist Trail stretching from Port Pirie via Gladstone, Jamestown and Peterborough through to Broken Hill. Initial works commenced in Peterborough, with works earmarked to begin in the Council area in 2023.

COMMUNITY DEVELOPMENT CONTINUED



The Beetaloo Reservoir remains a key component in the Remarkable Southern Flinders Project

Work has continued on the new Remarkable Southern Flinders Project featuring the new National Park.

This will stretch from Beetaloo Valley through to the Northern section of the District Council of Mount Remarkable near Wilmington.

Whilst work has commenced in the Northern Section, planning continues for the rollout of various projects in and around Beetaloo Valley.

The Bundaleer Forest Picnic Ground Function Centre known as “Maple and Pine” was officially opened by Premier Hon. Stephen Marshall on Sunday 18 July 2021. Also in attendance were Member for Stuart Hon. Dan Van Holst Pellekaan and Rowan Ramsey MP, Federal Member for Grey.

The facility continues to boost the local economy, with a large number of hirers from outside of the Council area. The facility has also been accompanied by a barbeque area and undercover shelter, as the greater Bundaleer Picnic Ground area has become very popular with community members and tourists.



Premier Stephen Marshall was joined by Member for Grey, Rowan Ramsey MP, Member for Stuart Hon. Dan Van Holst Pellekaan, Mayor Ben Browne and community members in the opening of the Maple and Pine function centre at the Bundaleer Forest Picnic Ground

COMMUNITY DEVELOPMENT CONTINUED

Bundaleer and Beetaloo Reservoir Recreational Fishing Access

2021/22 saw a continuation of recreational fishing access, at the Bundaleer and Beetaloo Reservoirs, which now includes on-water access at Bundaleer Reservoir for non-motorised craft including canoes and kayaks.

Combined with a significant fish stocking program, recreational fishers were able to achieve significant results, with well sized fish being caught at the site.



Council's role at the Beetaloo Reservoir remains limited primarily to tourism promotion, however it is anticipated that the level of recreational fishing is likely to increase as a result of a greater number of visitors upon the completion of the Remarkable Southern Flinders project.



The Beetaloo Reservoir again proved to be a popular spot for recreational fishing

COMMUNITY DEVELOPMENT CONTINUED

Mid North Starclub Field Officer

Council continued its commitment to the Mid North Starclub Officer program, along with the Port Pirie Regional Council, District Council of Mount Remarkable, District Council of Orreroo Carrieton, District Council of Peterborough and the Office for Recreation and Sport.

2021/22 was the final year of the combined funding program, with funding initially committed until 30 June 2022. The Office for Recreation and Sport advised that funding had been extended until 31 December 2022.



The Jamestown Amateur Swimming Club were successful in receiving programs and equipment funding



The Multi Purpose Sporting Courts and lighting project at Spaldina was completed and used for the very first time

Training courses were again provided to volunteer run clubs and associations and were predominantly held online due to the Covid-19 pandemic. However as the year progressed and with the changes in Covid restrictions, training was eventually able to return to face to face format.

A grant writing workshop was held in Laura in June which was extremely well attended by groups from across the group of five Councils who are served by the Field Officer.

The Field Officer has concentrated efforts towards the following key areas:

- Coaching, Officiating & Volunteers
 - Safe Supportive Environments
 - Club Management Structures and Processes
- Ben Brown commenced in the role of Field Officer in November 2021, replacing Rhys Millington who served in the role since 2017.



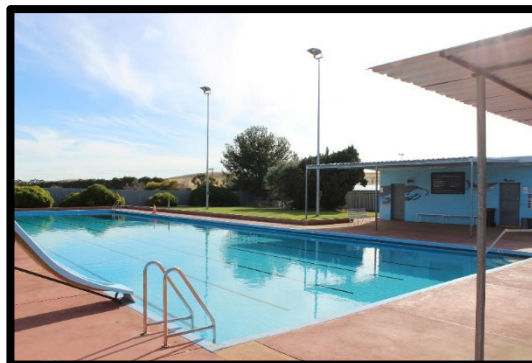
With a grant writing workshop in Laura

COMMUNITY DEVELOPMENT CONTINUED

Swimming Pools

Swimming Pools continue to serve as a key recreational facility across the Council area. Council continues to operate three outdoor swimming pools, located at Gladstone, Jamestown and Spalding.

VACSWIM and school swimming programs remain a key activity at the facilities, whilst competitive swimming continues to be a popular sporting choice at Gladstone and Jamestown.



In accordance with Council's asset management plan and working in alignment with the previously completed operational level plans, Council completed an upgrade of the plant room at the Gladstone Swimming Pool, to ensure full compliance with regulations.



Upgrades of the male changing rooms at the Gladstone and Spalding Pools were completed during the year, following on from upgrades to the female and disabled facilities in the previous year.

This was due to grant funding via the Federal Government. Council now has up to date modern and compliant changing room facilities at each of its three outdoor swimming pools. The Canteen facilities at the Gladstone Pool were also upgraded in readiness for the 2022/23 swim season.

For the first time, Council offered a 50% subsidy toward the electricity costs at each of the three pools. Combined with solar energy installations, significant savings were achieved for each Pool Committee, who can in turn reinvest the savings in improvements at the facilities.

COMMUNITY DEVELOPMENT CONTINUED

Regional Hydrotherapy Pool and Gymnasium

During the 2021/22 financial year, Council continued to manage the facility in accordance with the operational level asset management plan, whilst continuing an inward review of the facility, seeking to undertake efficiency measures to ensure long term financial sustainability.

Due to the nature of the pool as a rehabilitation facility, since March 2020 it was impacted at a greater level than many other community facilities by Covid restrictions. Such restrictions also impacted the availability of the gym for members of the public, due to the increased requirements for cleaning and hygiene controls, however such measures significantly eased in the latter part of the 2021/22 financial year.

The installation of additional solar panels further reduced energy costs at the site, better enabling the facility to remain financially sustainable across the long term.

With regard to gym memberships, there had been a slight increase in memberships following Covid restrictions, however it remains at a far lower level than the pre Covid era.



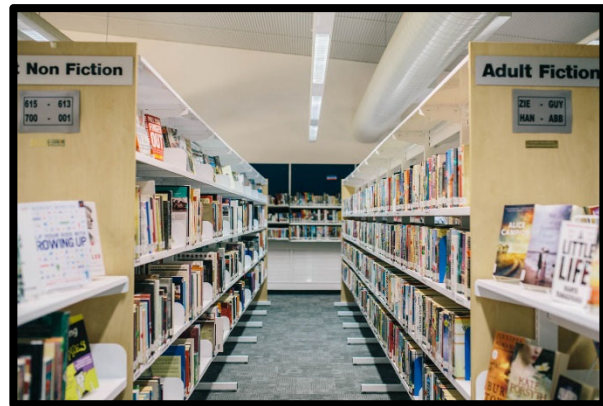
An expansion of the Solar Energy Installation, combined with existing energy efficiency measures has saved significant ongoing expenses at the Regional Hydrotherapy Pool in Jamestown

COMMUNITY DEVELOPMENT CONTINUED

Jamestown Community Library

Council continued its partnership with the South Australian Government's Department of Education and Child Development, through the Jamestown Community Library located at the Jamestown Community School.

A management board continued to oversee Library operations consisting of Council's Manager, Community Development, the Principal of the Jamestown Community School and the School Librarian.



The library continued to service the Jamestown Community School, Jamestown Kindergarten and Childcare Centre, St James School in addition to the local community.

With the easing of Covid restrictions, library activities were able to resume, largely to pre Covid normality. Author visits again resumed with strong attendance from community members on those occasions.

FLINDERS MOBILE LIBRARY - 2021/22

The Flinders Mobile Library continued to provide library services to residents of the Northern Areas Council, Mount Remarkable District Council and the Port Pirie Regional Council during 2021/22. The Flinders Mobile Library service is based out of Gladstone, with the mobile library truck visiting 16 townships, 9 schools, 2 kindergartens and 2 hospitals on a fortnightly schedule.

POPULATION SERVED	2017/18	2018/19	2019/20	2020/21	2021/22
District Council of Mt Remarkable	2774	2907	2910	2909	2913
Northern Areas Council	2450	2522	2532	2540	2544
Port Pirie Regional Council	996	1019	1012	1013	1009
TOTAL	6220	6448	6454	6462	6466

The total population served data is gathered from the Census and provided to Flinders Mobile Library by PLS (Public Library Services). This data forms a part of the formula used to determine both the State Government's contribution to the service and each individual Council's financial contribution to the library each year.

Circulation Statistics

LOANS	2017/18	2018/19	2019/20	2020/21	2021/22
Total Physical Loans	41,421	36,165	30,933	35,798	31113
Total Digital Loans (ebooks + eAudio)	1400	1157	2314	2636	3583
Total Digital Loans (eMagazines)	-	-	17,523	24,699	1888
Total Holds placed & collected	7745	7456	7298	8453	8467

A note about the 2020/21 statistics: Between January – April 2022, due to internal Council Covid-19 restrictions the Flinders Mobile Library did not visit our schools, and due to continued restrictions April – July 2022 we only visited schools spasmodically. This has impacted negatively on our loans by approx. 4000+ loans for the 6th month when compared to the school visits for the same period last year.

eMagazine Statistics: The way the supplier of emagazine count statistics changed this year. In previous years every individual article read was counted, whereas from this year forward the count is on magazines borrowed. The provider for the emagazines also changed in February 2022 from PressReader to BorrowBox and Libby, which will change the way loan statistics are recorded for emagazines going forward into 2022/23.

The total number of ebook & eAudio loans equals 14.95% of the total number of loans (excl. eMagazines).

Collection Statistics

Collection maintenance is a constant and ongoing process, meaning that collection totals are in a constant state of flux as old items go out and new items come in. At June 30th 2022, Flinders Mobile Library had a total of 19,253 physical items in the collection. These items consist of books, DVD's, CD's, CD-ROM's, magazines, language kits and audio books.

FLINDERS MOBILE LIBRARY - 2021/22 CONTINUED

COLLECTION	30/6/18	30/6/19	16/6/20	30/6/21	30/6/22
Items on the Flinders Mobile Library truck	6564	6473	5393	5805	5,657
Items in the Flinders Mobile Library depot	13913	13591	12812	12441	13,596
TOTAL items in the entire collection	20,477	20,064	18205	18246	19,253



Borrower Statistics

We had an increase of 21 borrowers registered with Flinders Mobile Library during the 2021/22 financial year. The Flinders Mobile Library officially had 1313 registered members at June 30, 2022; however in actual fact, 1464 people regularly access our library service. We joined 124 new borrowers in 2021/22 which included 15 electronic self-registrations.

Of these 1313 borrowers, 553 are students who, for the majority of visits, access the Flinders Mobile Library when we visit their school during the school term. These student borrowers made up 42.12% of the total Flinders Mobile Library borrowers for 2021/22.

BORROWERS	2017/18	2018/19	2019/20	2020/21	2021/22
Borrowers registered with Flinders Mobile Library	1270	1250	1244	1306	1,313
Borrowers registered with another home library but also use our service regularly	129	135	136	137	151
TOTAL borrowers utilising Flinders Mobile Library	1399	1385	1380	1443	1,464

BORROWERS BY COUNCIL AREA	2017/18	2018/19	2019/20	2020/21	2021/22
District Council of Mt Remarkable	558	547	561	581	643
Northern Areas Council	540	538	523	558	677
Port Pirie Regional Council	134	132	124	126	149
Other	38	33	36	41	11
TOTAL	1270	1250	1244	1306	1,480

Below is a break-down of Flinders Mobile Library borrowers by their home towns for 2021/22. We visit the local school in each of the towns marked with an *.

BORROWER BREAKDOWN BY TOWN	2017/18	2018/19	2019/20	2020/21	2021/22
<i>District Council of Mount Remarkable</i>					
Murray Town	8	6	8	9	8
Appila	16	16	18	17	22
Port Germein	36	32	33	37	50
Wirrabara	33	33	34	37	41

Melrose*	84	88	83	90	89
Wilmington*	95	87	93	92	113
Booleroo Centre*	278	280	287	303	320
<i>Northern Areas Council</i>					
Gulnare	10	11	10	10	15
Yacka	26	20	20	20	28
Georgetown	25	22	24	31	32
Spalding*	58	60	58	55	69
Laura*	170	173	174	188	207
Gladstone*	271	273	257	279	326
<i>Port Pirie Regional Council</i>					
Redhill	22	19	17	17	18
Napperby*	58	56	43	43	62
Koolunga*	53	47	54	57	69
UNDEFINED	27	27	31	21	11

Library Events.

In December 2021 Felicity Squires left the staff of the Flinders Mobile Library, her position was filled by Rachel May. Candice Ellis, the Library Manger is currently on 12 months maternity leave from 1/2/22 – 1/2/2023. During her absence Louise Simpson is acting Library Manager and Joanne Primer started with the Library in January 2022 to back fill the other Library position.

The Library has, following the easing of Covid restriction, restarted visiting our regions playgroups with a visit to the Gladstone Playgroup in May. We have also joined our local community when BMW played the Southern Flinders teams in the Northern Football League at Gladstone Oval, where over 50 people accessed the library with 132 items loaned and 3 new members joined.

INFRASTRUCTURE SERVICES

Councils Infrastructure Services Department provides a range of services, construction and maintenance to maintain and improve the built assets of council which in turn support and facilitate community activity.

The Infrastructure Services Department of Council experienced another dry year with minimal rain throughout the year. The Climatic environment impacts council operations through increased water carting requirements for construction and limited maintenance grading opportunities due to low moisture content in road pavement.

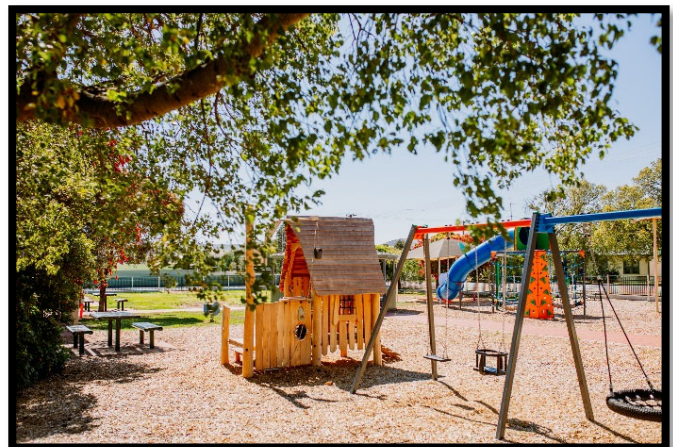


Strategic Actions

In conformance with Council's Strategic Plan, the Infrastructure Services Department has commenced or delivered a number of initiatives through the year in conjunction with the delivery of Council capital and operating programs. These are summarised in the following pages.

Playgrounds

Georgetown Memorial Park received a new playground and with additional funding from the Georgetown Development Association the playground was able to have additional equipment installed to provide a greater experience for the young ones. Council managed the project with input from the community on the type of playground equipment required.



INFRASTRUCTURE SERVICES CONTINUED

Sealing and Re-seals



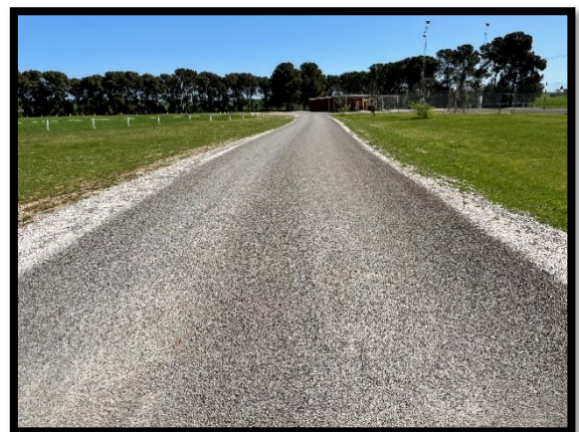
Bundaleer Reservoir carpark new seal 2021/22



EC Allen Road Andrews new seal 2021/22



Ewart Oval Gladstone new seal 2021/22



Gulnare Oval new seal 2021/22

Council made a determination to allocate funds to seal key unsealed township Streets & Community Sport and Recreational areas throughout the Council district.

This strategic decision resulted in an allocation in the 2021-22 year capital program. 2021/22 heralded a historic milestone whereby Council went to request for tender for re-seal/new seal program to cover in excess of 155,000m² (3,500 tonne of aggregate/stone needed), this would

INFRASTRUCTURE SERVICES CONTINUED

include the likes of the Sir Hubert Wilkins Aerodrome Jamestown 25,000m².



West Terrace Georgetown new seal 2021/22



Laura Oval Carpark new seal 2021/22



Jamestown Victoria Park new seal 2021/22

To provide context; in the previous decade Council sealing program efforts yielded an average seal in excess of 75,000m² per year.

INFRASTRUCTURE SERVICES CONTINUED

The sealing works fiscal component is the by-product of Local Government Infrastructure Partnership Program, Local Roads and Community Infrastructure Program (Phase I, II & III) and Council funds, this is covered more in the Community Development Report.

Street Lighting

Council made inroads into the lighting program which followed on from an audit conducted in 2017 with street lighting projects completed in several of the townships.

Bridges

Further to last year's reference to the possible remediation of the Pine Creek Bridge outside Laura, Council is now able to confirm that this remediation will proceed, with a Federal Government grant for \$2.928M, via the Bridges Renewal/Heavy Vehicle and Safety Productivity Program approved by Department of Infrastructure, Transport Regional Development and Communications.

This grant amount accounts for 80% of the total cost estimate (\$3.66M) to upgrade the Pine Creek Bridge, increasing the current load restriction significantly. The Pine Creek Bridge detailed design works have been programmed into Councils 2022/23 capital works program.



Pine Creek Bridge 2020



Andrews Bridge West 2020

Council has targeted both Andrews Road bridges east and west Spalding for upgrade, the works are almost completed.

INFRASTRUCTURE SERVICES CONTINUED

Council is also targeting an upgrade of the wrought iron Hill River Road Bridge in Spalding where a structural assessment has been undertaken for a long-term maintenance program. The assessment is due to be completed 2022/23.



Hill River Road Bridge 2022

Asset Management

Council has been progressing with generational change in asset management practice through 2020/21 and 2021/22. Asset management is a balance between cost, risk & performance and requires a robust data management system and ongoing review of asset condition to mitigate the risks of ineffective decision making in asset renewal and funding projections.

This year and the year prior, Staff have committed to implementing use of asset management software, hosted by industry specialists, to ensure the security of its asset data inventory, digital location information, valuations and condition.

2021/22 Council has begun work on autonomy in the asset management space which is a departure from previous years where Council relied on the *'expertise of consultants'* to drive the asset management software. The idea of Council's autonomy will allow Operations full ownership and complete control over the asset management data.

INFRASTRUCTURE SERVICES CONTINUED

CWMS

A number of small projects were carried out during the year to conform to safety requirements and meet current equipment standards.

Public Events

Council supported community events with management of road closures through statutory processes and liaison with the Department of Infrastructure and Transport and SAPOL. A range of other measures were provided to assist the Australia Day celebrations and Caltowie Chilled Out and Fired Up Music Festival.

Unfortunately other community events including the Laura Fair and Jamestown Show were cancelled due to COVID-19.

Plant Replacement

Plant owned and operated by Council forms a distinct asset class and requires management to obtain best value to council's stakeholders. Council reviewed its 10 year replacement program, amending as necessary to meet changing demands and service delivery requirements. A program of updating & renewing plant and vehicle assets was carried out through the year within the approved budget.

A major capital plant purchase for 2021/22 was the new Lincom Pacific Powerscreen Trackpactor 290SR crusher, imported from Ireland in February 2022.



Lincom Pacific Powerscreen Trackpactor 290SR 2021/22

INFRASTRUCTURE SERVICES CONTINUED

The crusher is proving to be far more efficient than its predecessor, crushing to a minus 40mm product at 130-150 tonnes per hour. An efficiency trial was conducted while crushing in Hagers 9 Mile pit. A hire unit tracked mobile stacker was trialled and proved so successful that council elected to purchase a stacker to use permanently. By doing this we reduce the requirement for an operator and a loader to tail off the crusher.



Footpath Renewal

Council resolved to assign capital from the infrastructure renewal account and grant allocations towards footpath and kerb works. A program developed from the asset management system for the high priority areas across townships was adopted by Council and the program commenced.

Budget

Council's operations and maintenance budget is split across the activities of the asset groups and services and includes costs for labour, materials and contracts associated with carrying out the day to day services and maintenance across the council region.

Asset Management

In accord with Section 122 of the Local Government Act 1999 Council is required to develop and adopt strategic plans. Asset Management Plans (AMP) are considered to constitute a core component of the set of strategic plans that meet this statutory requirement.

As a high priority, Council has promoted the development of Asset Management Plans from strategic level through to operational plans. These strategic documents provide high level information that informs the future funding needs of the asset class for which they have been developed. The operational plans incorporate schedules for maintenance activities and similar planning tools like unique asset identification.

The goal of infrastructure management is to meet a required level of service set by Council, in the most cost effective manner, through the management of assets for present and future ratepayers. To enable this to occur, Council must identify the unique information about a particular asset.

INFRASTRUCTURE SERVICES CONTINUED

Capital Program

The Capital program was only partly delivered in 2021-22 including carried forward projects. Staff shortages and the lack of contractors being available led to the capital program not being completed.

A number of projects also did not commence due to delays in grant funding advice, and other projects were developed in terms of design, however were too late in the year to be commenced on site.

2021-22 has been a busy year in terms of infrastructure renewal. A significant re-sheeting program was delivered across the Council district. The quantity of road being re-sheeted in current years is sufficient to renew all sheeted roads over an 18 year period. Road users will be aware that many heavily used sheeted roads will not last that long. The reasons relate to the quality of rubble as much as use, weather and maintenance.

INFRASTRUCTURE SERVICES CONTINUED

Annual Project Priorities for 2021/22

Priority	Budget Amount	Status
Resealing of Existing Seal Roads	\$522,000	Completed
New Sealed Roads	\$180,000	Completed
Infrastructure Renewal	\$500,000	In progress, carried forward to 2022/23
Unsealed Road Re-sheeting	\$1,783,000	Completed
Bridges, Footpaths & Kerbing	\$325,000	In progress, carried forward to 2022/23
Ayr St Consultation & Design	\$200,000	In progress, carried forward to 2022/23
Creek St Fence	\$40,000	Completed
Public Lighting	\$40,000	Carried forward
Jamestown Flood Mitigation	\$200,000	Completed
Laura Stormwater Management	\$100,000	Deferred
Stormwater	\$80,000	In progress, carried forward
Floodway & Culvert program	\$50,000	In progress, carried forward
Plant replacement program	\$1,000,000	Completed
Jamestown/Spalding Pool	\$131,000	In progress, carried forward to 2022/23
Building re-roof projects	\$65,000	Deferred to 2022/23
Public toilet tiling	\$40,000	In progress, carried forward to 2022/23
Planned building maintenance	\$61,000	In progress, carried forward to 2022/23
Hall compliance	\$50,000	In progress, carried forward to 2022/23
Solar/Energy Upgrades	\$80,000	In progress, carried forward to 2022/23
Playgrounds	\$50,000	Completed
Belalie Creek Works	\$50,000	In progress
CWMS Projects	\$303,000	In progress, carried forward to 2022/23

REGULATORY SERVICES

Development Applications -Building Assessment

During the 2021-2022 financial year Council received 151 development applications which was once again an increase in the number of development applications received in the previous financial year.

The value of the 2021-2022 development applications was \$10.73 million including both residential and commercial development.

The Planning, Development and Infrastructure Act 2016 implemented in July 2020 requires all new development applications to be lodged online and assessed against the State-wide code.



As part of the reforms, Council has formed the Mid North Regional Assessment Panel (RAP) in conjunction with the Regional Council of Goyder, Wakefield Regional Council and the Clare and Gilbert Valleys Council. Council did not have any Development Applications referred to the Regional Assessment Panel during 2021-2022.

Development applicants have the choice to have their applications assessed for building rules compliance by a private certifier or by Council.

Building Fire Safety

This year's building fire safety inspections were delayed due to Covid19 and staff availability, buildings with outstanding compliance orders were followed up with work still continuing.

The level of fire safety compliance is progressing, with the majority of Council owned buildings compliant.

Where buildings are being upgraded, building fire safety requirements are included in the scope of work.

Vacant & Unsightly Properties

Vacant dwellings continue to require considerable time and are difficult to deal with where owners are unable to be contacted or not prepared to co-operate with Council's directions.

Local Nuisance & Litter Control legal notices have been issued to property owners who have not complied with Council's directions to clean up unsightly conditions.

Unsightly properties create problem for Council and communities, and although Council has legislation to enforce land owners to remove junk, refuse etc from their properties, compliant closure can take some time.

A number of unsightly properties have been assessed for Council action.

REGULATORY SERVICES CONTINUED

There have been a number vacant buildings, (dwellings/ churches/ schools/vacant shops) sold with new owners carrying out extensive upgrading and renovations.

This has been a positive outcome for communities and Council with buildings upgraded and occupied.

Vacant dwellings with inadequate facilities and sanitation are declared unfit for human occupancy.

Illegal Development

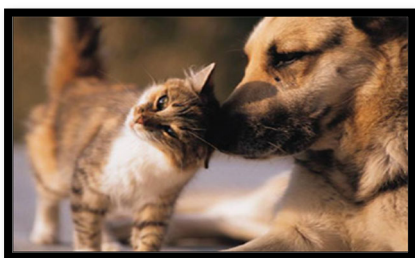
Work that commences without Council approval is Illegal development, staff direct owners to cease work and submit a development application for assessment and approval.

Applicants often request staff assistance with information required to be included in a development application.

Illegal Dumping

Illegal dumping is an ongoing issue, most illegal dumping has occurred on backroads outside of townships.

Council has had to remove illegally dumped asbestos material which requires testing, removal and disposal by a licensed removalist.



Removing asbestos based material is costly, an example is a small 1,800mm x 1,200mm (6x4) trailer load of illegally dumped refuse containing a small quantity of asbestos material costs our ratepayers \$1,500 to dispose of appropriately.

Animal Control

The Dogs and Cats online (DACO) registration system continues to be the 'one stop shop' for dog and cat registrations with many of the renewals and new registrations done out of business hours by the animal owners in the comfort of their home.

1823 registrations were carried out in 2021-22 financial year which included 1566 dogs and 257 cats.

The registrations resulted in \$34,829 in fees with an additional \$673 received in infringement and impoundment fees. The expiations resulted from dogs wandering, barking, and attacking or harassing both humans and animals.

Council's Animal Management Officer has successfully re-homed a number of dogs voluntarily surrendered by their owners to Council.

Cat registrations also have continued to rise in numbers in line with the Dog and Cat Management Board's focus on the management of cats throughout the state.



Reports of residents troubled by wandering or excessive numbers of cats on their properties have continued in 2021-22 year.

REGULATORY SERVICES CONTINUED

Anyone experiencing problems with cats can access cat cages by contacting Council's Administration Offices or Animal Management Officer, Garry Harris.

Council has developed off leash areas in Gulnare, Georgetown, Gladstone and Laura.

Pest Control

Pigeon control in townships has been Council's main area of pest control. Council employs a licensed Pest Controller to carry out controlled culling in townships.

Cemeteries

Management of cemetery records and interment processes is an ongoing activity for Council. 34 interments and 9 ashes placements occurred during 2021-22.

Community Wastewater Management Systems (CWMS)

Waste Water applications connections to the Community Waste Water Management System are assessed and approved by Council.

Waste water systems connected to the CWMS systems in Gladstone, Jamestown and Laura continue to be de-sludged every four years through the Contractor de-sludging programme.

Regional Health Plan

The Regional Public Health and Well-being Plan was completed and adopted by Council in July 2021. Section 51 of the South Australian Health Act 2011 requires Council to develop a Public Health Plan to protect, improve and promote community health and wellbeing. "Healthy and Connected Communities" is the Regional Public Health and Wellbeing Plan (RPHWP) for the Northern Group of Councils (NGC) of Clare & Gilbert Valleys, Regional Council of Goyder and Northern Areas Council for 2021-2026.

Building Maintenance

Council engaged a specialist gutter cleaning Contractor to clean all gutters and downpipes on 70 council owned buildings.

The Contractor provided photos and a condition report including recommended cleaning intervals/frequencies for each building.

The condition reports allows Council to use the information in future maintenance budgets allocations.



COMPLIANCE STATEMENT

Access to Council Documents

The following documents are available for public inspection at the Council Office, 9 am to 5 pm Monday to Friday at 94 Ayr Street, Jamestown or some of these documents are available on Council's website. Members of the public may purchase copies of these documents, charges are available on Council's website.

- Council Agenda
- Council Minutes
- Annual Financial Statements
- Assessment Book Entry
- Supplementary Roll
- Development Application Register
- Register of Employees' Salaries, Wages and Benefits
- Register of Fees and Charges Levied by Council
- Statutory Appointments
- Strategic Plan

Freedom of Information

Requests for other information not included in the above listed documents are considered in accordance with Section 9 of the Freedom of Information Act, 1991. The Freedom of Information Act 1991 provides legislation and guidelines for access and provision of information to the public. Requests under the FOI Act 1991 for access to documents in the possession of Council should be accompanied by the relevant application fee and directed in writing to:

Freedom of Information Officer
Northern Areas Council
PO Box 120
Jamestown SA 5491

Forms are available at the Council Office or on Council's website. Applications will be responded to as soon as possible within the statutory 30 days of Council receiving the properly completed Freedom of Information Request Form, together with the application and search fees.

One Freedom of Information request was received in 2021/2022.

COMPLIANCE STATEMENT CONTINUED

Amendment of Council Records

A Member of the public may gain access to Council documents to make amendments concerning their personal affairs by making a request under the Local Government Act 1999. A member of the public may then request a correction to any information about themselves that is incomplete, incorrect, misleading or out of date. To gain access to these Council records, a member of the public must complete a Freedom of Information Request Form as indicated above outlining the records, that person wishes to inspect.

Community Lands

Council has compiled a register of all lands determined through public consultation that are not excluded from the definition of community land.

Pursuant to Section 197 (3) of the Local Government Act 1999, Council at its meeting on 14 December 2004, adopted Management Plans for all Council Community Lands.

Section 198 provides:

- A management plan may be amended by the adoption of a proposal for its amendment.
- Council may only adopt a proposal for amendment to, a management plan after the Council has carried out the public consultation that would be required if the proposal were for a new management plan.
- However, public consultation is not required if the amendment has no impact or no significant impact on the interests of the community.
- A council must give public notice of its adoption of a proposal for the amendment or revocation of a management plan.

No land has been excluded from Community Land definition during the 2021/22 year.

Competitive Tendering and Cost Effective Services

During the 2021-22 financial year there were sixteen tenders sought through a competitive tender process through SA Tenders and Vendor Panel websites.

All tenders were for capital projects including purchase of a Crusher and a Mobile Tracked Stacker/conveyor; road reseal aggregate supply; new seals preparation earthworks; Pine Creek & Hill River Bridges assessment reports; design & construct Bute Street Crossing; new seals & reseals in Andrews, Caltowie, Gladstone, Georgetown, Jamestown, Laura and Spalding including Community Area seals at sporting grounds; re-roofing of Spalding RSL and Jamestown Dental buildings; gutter cleaning of Council owned buildings; district signage, cleaning & jetting of CWMS pipes and chambers; UHF Radio Repeater Network upgrade and Stormwater Management Plans for Gladstone, Georgetown, Laura and Spalding.

A number of requests for quotation, "RFQ," for a range of products and services were also carried out within the policy guidelines for the value of the planned procurements. An emphasis on local purchasing was a consistent theme through Council.

COMPLIANCE STATEMENT CONTINUED

Auditor's Remuneration

Council's Audit Fees for the 2021/22 financial year were paid as follows:

Dean Newberry and Partners	\$ 15,939
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Dean Newberry and Partners commenced a five year audit term in 2020-21.

Legal Fees

Council incurred legal fees totalling \$60,323 in 2021/22. This legal advice was provided for planning, governance, human resource & administrative matters.

Application of Competition Principles – National Competition Policy

In accordance with the Revised Clause 7 Statement on the Application of Competition Principles to Local Government under the Competitive Principles Agreement (September 2002), Council is required to review its business activities in order to determine whether Council is involved in any "significant business activities", that should be subject to the Government Business Enterprises (Competition) Act 1996.

Private Works

Council undertook private works during the year, on an ad hoc basis, dependant on workload, however this was not considered to be a significant activity under the Competition Principles.

There were no activities conducted by Council in Category 1 (i.e. business activities with an annual revenue in excess of \$2 million or employing assets in excess of \$20 million).

During the reporting period, Council did not receive any complaints regarding the application of competitive neutrality.

Procurement Policy

Council's Procurement Policy was first adopted in June 2010 and was last reviewed and adopted September 2020.

The purpose of this policy is to establish a framework of broad principles to ensure that the procurement of goods and services by Council are:

- timely
- competitive and cost effective
- of quality and fit for intended purpose
- support the efficient delivery of Council services
- are conducted transparently and ethically in accord with relevant legislation

The existence of this Policy is to provide Elected Members, Council officers, potential suppliers and buyers and the Community with a framework detailing how procurement activities will be undertaken by Council in a consistent, fair and transparent manner.

COMPLIANCE STATEMENT CONTINUED

Confidentiality Provisions

During the 2021/2022 financial year the Council utilised the confidentiality provisions Section 90(2) of the Local Government Act 1999 on a total of 30 occasions, namely:

1. Australian Loadmaster Trailers – Purchase of Property
2. Telstra Claim – Laura Main Street
3. Electricity Services
4. Vehicle Changeover
5. Rural Youth Building – Spalding
6. Chief Executive Officer Annual Review Consultants Quotations
7. Staff Matter
8. Spray Seal Capital Works 2021-22 Request for Tender Road New Seal and Reseal Supply and Delivery
9. Capital Works 2021-22 Request For Quote 2021-22 Road New Seal Re-Seal Aggregate - Supply and Delivery
10. Capital Works 2021-22 Request For Tender New Seal Preparation Earthworks
11. Chief Executive Officer Performance Appraisal
12. Staff Matter
13. Pine Creek Bridge Substructure Assessment/Remedial Works with Costings & Option 3 Costings for Superstructure Remedial Works
14. Plant Replacement – Crusher
15. Code of Practice
16. Tender for Spalding Bowls Club Re-Roofing
17. 2022 Australia Day Awards
18. Chief Executive Officer - Recruitment
19. Code of Practice
20. Chief Executive Officer Recruitment
21. Spalding Sports Complex – Variation to Scope of Work
22. Bute Street Crossing – Jamestown
23. Vehicle Changeovers
24. Appointment of Chief Executive Officer
25. Tender for Tracked Mobile Stacker
26. Tender for Trailer Mounted Air Compressor
27. Review of Confidential Minutes
28. Tender for Trailer Mounted Air Compressor
29. District and Town Entry Signage
30. Review of Confidential Minutes

Consisting of:

Section 90(3)(a) – information the disclosure of which:
would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead) – 1 occasion

Section 90(3)(b) – information the disclosure of which:

COMPLIANCE STATEMENT CONTINUED

(i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposed to conduct, business, or to prejudice the commercial position of the council; and (ii) would, on balance, be contrary to public interest - 3 occasions

Section 90 (3) (b & d) - information the disclosure of which:

(i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposed to conduct, business, or to prejudice the commercial position of the council; and (ii) would, on balance, be contrary to public interest (d) commercial information of a confidential nature (not being a trade secret) the disclosure of which— (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and (ii) would, on balance, be contrary to the public interest; - 4 occasions

Section 90 (3) (i) - information the disclosure of which:

information relating to actual litigation, or litigation that the council or council committee believes on reasonable grounds will take place, involving the council or an employee of the council; - 2 occasions

Section 90(3) (b & k) – information the disclosure of which:

(i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposed to conduct, business, or to prejudice the commercial position of the council; and (ii) would, on balance, be contrary to public interest (k) tenders for the supply of goods, the provision of services or the carrying out of works; - 14 occasions

Section 90 (9) (b) - In this section—*personal affairs* of a person includes:

(b) that person's employment records, employment performance or suitability for a particular position, or other personnel matters relating to the person, but does not include the personal affairs of a body corporate. – 4 occasions

Section 90 (3) (a) and (9) (b) information the disclosure of which:

would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead) and –

In this section—*personal affairs* of a person includes:

(b) that person's employment records, employment performance or suitability for a particular position, or other personnel matters relating to the person, but does not include the personal affairs of a body corporate – 2 occasions

Twenty Six items have been released from confidentiality during 2021/2022.

During the 2021/2022 financial year Council resolved 381 Issues, of which 30 were subject to confidentiality. This equates to 7.9% of all issues considered by Council being treated under confidentiality and this is outside of the Ombudsman's recommendation of 3%.

During the 2021/2022 financial year 26 orders were released from confidentiality.

Twenty Six items have been released from confidentiality during 2021/2022.

COMPLIANCE STATEMENT CONTINUED

Elector Representation

An Elector Representation Review was last undertaken in 2017.

The Review outcome was as follows:

- Council will continue to have wards. There will be four wards. Two of the wards have changed names
 Jamestown → Belalie
 Spalding → Broughton
- The total number of electors will be nine, as listed below:
 - ◊ Belalie Ward: 4 Elected Members
 - ◊ Broughton Ward: 1 Elected Member
 - ◊ Rocky River Ward: 3 Elected Members
 - ◊ Yackamoorundie Ward: 1 Elected Member

A Mayor will be elected from within the nine Elected Members elected by the voters.

Current Representation

According to the House of Assembly Roll and the Supplementary Voters Roll, as maintained by Council, there were 3509 persons eligible to vote in Local Government elections in the Northern Areas Council. Electors - 3509 – No of Wards 4 – Quota per Member – 389

The Northern Areas Council ward quota of 389 is comparable to Councils in South Australia of a similar size.

Name	Number of Electors	Number of Elected Members	Representation Quota
Coorong	3900	9	433
Kangaroo Island	3617	10	361
Goyder	3119	7	445
Yankalilla	4576	9	508

Data Source: Electoral Commission SA 2021 (made available via LGA SA)

Registers, Codes and Policies

In accordance with the Local Government Act, 1999 Council must maintain certain Registers, Codes and Policies.

Registers

- Register of Interest – Primary and Ordinary Returns – Council Members
- Register of Allowances and Benefits – Council Members
- Register of Remuneration, Salaries and Benefits – Employees
- Register of Primary and Ordinary Returns – Council Chief Executive Officer and Managers

COMPLIANCE STATEMENT CONTINUED

Codes

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

Policies

Council is governed by a number of policies covering operational and governance areas, which are reviewed on a regular basis.

Policies		
Asset Accounting Policy	Asset Management Policy	Budget Framework Policy
Building & Swimming Pool Inspection Policy	Caretaker Policy	Code of Practice for Access to Council and Committee Meetings and Documents Policy
Community Development	Complaints Policy	Computer Systems Usage Policy
Council Members Allowances and Benefits Policy	Credit Card Policy	Debt Recovery Policy
Disposal of Land and Assets	Emergency Management Policy	Employee Conduct Policy
Enforcement Policy	External Grant Funding Policy	Financial Hardship Policy
Fraud Corruption Misconduct & Maladministration Policy	Grievance Resolution Policy	Hardship Policy for Residential Customers of CWMS and Recycle Water Services
Land Division Policy	Internal Financial Control Policy	Investment Policy
Order Making Policy	Management of Town Development Boards and or Associations	Media Protocol
Prudential Management Policy	Procurement Policy	Property Access
Records Management Policy	Public Consultation Policy	Public Interest Disclosure Policy
Risk Management Strategy	Request for Service Policy Under Section 270	Risk Management Policy
Sale of Council Roads	Road and Public Place Naming	Safe Environment Policy
Training and Development Policy for Council Members	Storage and Disposal of Timber	Tourism
Work Experience/Community Service Order Schemes	Tree Management Policy	Volunteer Policy

COMPLIANCE STATEMENT CONTINUED

Section 41 Committees

- Ewart Oval Management Committee
- CEO Performance Management Panel
- Georgetown Heritage Society
- Gladstone Swimming Pool Management Committee
- Jamestown Regional Hydrotherapy Pool and Gymnasium Management Committee
- Southern Flinders Regional Sports Complex Management Committee
- Stone Hut Soldiers Memorial Hall Committee
- Flinders Mobile Library Committee

Statutory Committees

- Mid North Regional Assessment Panel
- Building Fire Safety Committee

Subsidiaries

Council is a member of 1 regional subsidiary pursuant to Section 43 of the Act.

- Legatus

Legatus is made up of 15 Councils that meet regularly and make recommendations to the Local Government Association.

GOVERNANCE

Decision Making Structure of Council

1. Attendance by the Public

- Council meetings were held at the Council Chamber, 94 Ayr Street, Jamestown at 9 am on the third Tuesday of each month.
- Council's Audit and Risk Committee meet at least twice per year, and other times as appropriate.
- Council is now part of the Mid North Regional Assessment Panel which consists of the Clare and Gilbert Valley Council, Regional Council of Goyder, Wakefield Regional Council and Northern Areas Council.
- The Building Fire Safety Committee hold a minimum of 2 meetings each calendar year.
- Council and Committee meetings are open to the public and attendance at these meetings is encouraged.

Members of the public can raise a relevant topic or issue with Council, in the following manner:

POST: PO Box 120, Jamestown SA 5491

EMAIL: admin@nacouncil.sa.gov.au

2. Deputations

With the permission of the Committee Chair or Mayor, a member of the public can address Council or a Committee personally, or on behalf of a group of residents.

3. Written Requests

Any person wishing to raise a matter with Council, should communicate in writing to the Chief Executive Officer.

4. Petitions

Written petitions should be addressed to the Council on any relevant issue that is covered by Council's jurisdiction, for presentation to Council.

5. Elected Members

Members of the public can contact an Elected Member of Council to discuss any issue relevant to Council. Contact details are available on Council's website.

6. Agenda & Minutes

Agendas for meetings are placed on public display at Council's Principle Office in Jamestown and satellite offices at Gladstone and Spalding, and on Council's website, no less than three clear days prior to meetings. Closing dates are applicable for Council meetings for items to be included on Agendas. Contact Council to determine these timelines.

Minutes for Council meetings are displayed within 5 days of the meeting date.

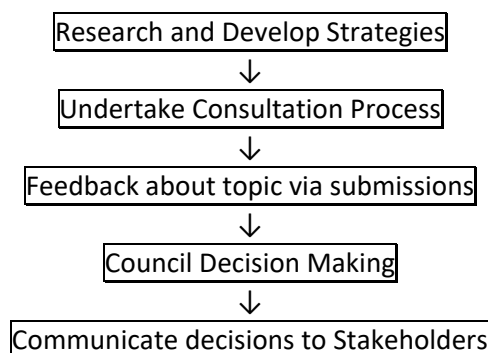
Public Consultation

The Council consults with local residents on particular issues that affect their neighbourhood.

Northern Areas Council has adopted a Public Consultation Policy in accordance with Section 50 of the Local Government Act 1999. The policy is available for inspection at the Council Offices and on Council's website.

GOVERNANCE CONTINUED

The steps taken in implementing the Consultation and Decision Making processes are outlined below:



Procurement Policy

Council's Procurement Policy and Procedure has established basic principles that allow industry to have an equal opportunity to compete and participate. They aim to protect the interest of all parties and to ensure propriety and public accountability in arranging contracts within local government. Council's Procurement Policy was reviewed in September 2020.

Tenders are called if the expected value for any one/multiple item of goods/services is over \$75,000 (Request for Tender).

The execution of projects by contract, or the supply of goods or services, are initiated by one of four basic tendering procedures.

These being:

- Open Tenders. All interested parties are invited through open public advertisement to tender on a common basis. Tenderers are required to prove they have the necessary competence, resources, quality, occupational health and safety management and financial capacity to undertake the work.
- Selected Tenders. A limited number of organisations are directly invited to tender because of their proven experience or recognised ability to undertake particular work.
- Negotiated Tenders. A firm tender is arrived at by negotiation with a single prospective organisation. The negotiations must be carried out in good faith.
- Pre-registered tenders. Expressions of interest are invited for a project. Applicants are evaluated with a small number meeting the required criteria then being invited to tender.

A copy of the Procurement Policy is available on the Council website.

Internal Review of Council Decision

Council is committed to open, responsive and accountable government. This includes providing processes by which citizens adversely affected by a decision of Council can have their grievances considered.

GOVERNANCE CONTINUED

Many issues arise during the course of the Council activities and most are initially made verbally by telephone, face to face or in writing to a Council Officer and flow through to a customer request, or to an Elected Member.

This policy and procedure specifically addresses the manner in which request for a review of a previous decision of Council will be dealt with, and provides a fair, consistent and structured process for any party dissatisfied with a decision which has been made by Council.

Any grievances are first referred to the relevant Council staff member, and on most occasions this will result in the matter being resolved satisfactorily.

No requests were received to review a Council Decision in the 2021/2022 year.

Complaints Policy and Procedure

The Complaints Policy and Procedure provides a framework to Council for receiving and responding to complaints from the public as a means of improving customer service in all areas of Council's operations.

This policy aims to ensure that issues which are the subject of complaints are addressed efficiently and effectively, to the satisfaction of the complainant.

Delegations

The Chief Executive Officer and Senior Officers have the authority from Council to make decisions on specified administrative and policy areas.

Strategic Plan

The 2020-2027 Strategic Plan focuses on Council's priorities, reflecting the desire to move into a sound financial position, to manage assets, to provide a high standard of equitable services across the Council area, and to support and develop staff.

The Plan has been developed through a process which involved:

- Consultation;
- Review and analysis of policies and documentation;
- Aligning with State and Regional plans;
- Workshop with Elected Members and Senior Staff;
- Assistance from an external Consultant

The Plan has five goals:

Goal 1 – A Thriving Local Economy

Goal 2 – A Desirable Place to Live or Visit

Goal 3 – Stronger Communities Across our Region

GOVERNANCE CONTINUED

Goal 4 – Effective Infrastructure & Community Assets

Goal 5 – Sustained Financial Stability

Actions have been developed for each of these Goals.

Key External Organisation Links

Council is a member of and involved with a number of statute and operational organisations, including:

- Legatus
- Local Government Association of SA
- Local Government Finance Authority of SA
- Northern Passenger Transport Network
- Northern and Yorke Landscape Board
- Regional Development Australia Yorke and Mid North

Council Member Allowances

The Northern Areas Council is in Group 4. The Annual allowances for the Northern Areas Council Members as at 30 June 2022 were:

Councillor	\$10,635 per annum
Deputy Mayor	\$13,294 per annum
Mayor	\$42,540 per annum

Council Member Allowances are paid quarterly in arrears.



Northern Areas Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2022

Our vision is a region of safe, sustainable and inclusive communities. A Community proud of its heritage and encouraged by a promising future. A place to enjoy a rural lifestyle, where business is encouraged to grow and visitors are welcomed.



General Purpose Financial Statements

for the year ended 30 June 2022

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Northern Areas Council


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.



Peter Ward
Chief Executive Officer

7 November 2022



Ben Browne
Mayor

7 November 2022

Northern Areas Council

General Purpose Financial Statements

for the year ended 30 June 2022

Understanding Council's Financial Statements

Introduction

Each year, individual Local Governments across South Australia are required to present a set of audited Financial Statements to their Council and Community.

About the Certification of Financial Statements

The Financial Statements must be certified by the Chief Executive Officer and Mayor as "presenting a true & fair view" of the Council's financial results for the year and ensuring both responsibility for and ownership of the Financial Statements across Council.

What you will find in the Statements

The Financial Statements set out the financial performance, financial position and cash flows of Council for the financial year ended 30 June 2022.

The format of the Financial Statements is standard across all South Australian Councils and complies with both the accounting and reporting requirements of Australian Accounting Standards and the requirements as set down in the South Australia Model Financial Statements.

The Financial Statements incorporate 4 "primary" financial statements:

1. **A Statement of Comprehensive Income**
A summary of Council's financial performance for the year, listing all income & expenses.
2. **A Balance Sheet**
A 30 June snapshot of Council's financial position including its assets & liabilities.
3. **A Statement of Changes in Equity**
The overall change for the year (in dollars) of Council's "net wealth".
4. **A Statement of Cash Flows**
Indicates where Council's cash came from and where it was spent.

About the Notes to the Financial Statements

The Notes to the Financial Statements provide greater detail and additional information on the 4 Primary Financial Statements.

About the Auditor's Reports

Council's Financial Statements are required to be audited by external accountants (that generally specialize in Local Government).

In South Australia, the Auditor provides an audit report, with an opinion on whether the Financial Statements present fairly the Council's financial performance and position.

About the Independence Certificates

Council's Financial Statements are also required to include signed Certificates by both the Council and the Auditors that the Council's Auditor has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Who uses the Financial Statements?

The Financial Statements are publicly available documents and are used by (but not limited to) Councillors, Residents and Ratepayers, Employees, Suppliers, Contractors, Customers, the Local Government Association of South Australia, the SA Local Government Grants Commission, and Financiers including Banks and other Financial Institutions.

Under the *Local Government Act 1999* the Financial Statements must be made available at the principal office of the Council and on Council's website.

Statement of Comprehensive Income

for the year ended 30 June 2022

\$ '000	Notes	2022	2021
Income			
Rates	2a	9,279	8,947
Statutory Charges	2b	133	147
User Charges	2c	191	178
Grants, Subsidies and Contributions	2g	4,118	3,007
Investment Income	2d	40	42
Reimbursements	2e	153	154
Other income	2f	358	346
Total Income		<u>14,272</u>	<u>12,821</u>
Expenses			
Employee costs	3a	3,770	3,482
Materials, Contracts and Other Expenses	3b	3,478	3,128
Depreciation, Amortisation and Impairment	3c	4,801	4,752
Finance Costs	3d	183	250
Total Expenses		<u>12,232</u>	<u>11,612</u>
Operating Surplus / (Deficit)		<u>2,040</u>	<u>1,209</u>
Asset Disposal & Fair Value Adjustments	4	(700)	(566)
Amounts Received Specifically for New or Upgraded Assets	2g	880	438
Net Surplus / (Deficit)		<u>2,220</u>	<u>1,081</u>
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	9a	–	(63,683)
Total Amounts which will not be reclassified subsequently to operating result		–	(63,683)
Amounts which will be reclassified subsequently to operating result			
Other movements	1	–	(200)
Total Amounts which will be reclassified subsequently to operating result		–	(200)
Total Other Comprehensive Income		–	(63,883)
Total Comprehensive Income		<u>2,220</u>	<u>(62,802)</u>

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	6,217	5,633
Trade & Other Receivables	5b	910	923
Inventories	5c	153	121
<u>Subtotal</u>		<u>7,280</u>	<u>6,677</u>
Total current assets		<u>7,280</u>	<u>6,677</u>
Non-current assets			
Financial Assets	6	266	481
Infrastructure, Property, Plant & Equipment	7a(i)	105,979	104,236
Total non-current assets		<u>106,245</u>	<u>104,717</u>
TOTAL ASSETS		<u>113,525</u>	<u>111,394</u>
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	1,582	1,548
Borrowings	8b	2,348	3,597
Provisions	8c	1,167	1,109
Other Current Liabilities		455	426
<u>Subtotal</u>		<u>5,552</u>	<u>6,680</u>
Total Current Liabilities		<u>5,552</u>	<u>6,680</u>
Non-Current Liabilities			
Borrowings	8b	3,479	2,437
Provisions	8c	21	24
Total Non-Current Liabilities		<u>3,500</u>	<u>2,461</u>
TOTAL LIABILITIES		<u>9,052</u>	<u>9,141</u>
<u>Net Assets</u>		<u>104,473</u>	<u>102,253</u>
EQUITY			
Accumulated surplus		14,517	12,510
Asset revaluation reserves	9a	89,024	89,024
Other reserves	9b	932	719
Total Council Equity		<u>104,473</u>	<u>102,253</u>
<u>Total Equity</u>		<u>104,473</u>	<u>102,253</u>

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 at the end of previous reporting period		12,510	89,024	719	102,253
Net Surplus / (Deficit) for Year		2,220	–	–	2,220
Other Comprehensive Income					
Gain (loss) on revaluation of IPP&E	7a	–	–	–	–
- Other Movements (prior year amendment)		–	–	–	–
Other comprehensive income		–	–	–	–
Total comprehensive income		2,220	–	–	2,220
Transfers between Reserves		(213)	–	213	–
Balance at the end of period		14,517	89,024	932	104,473
2021					
Balance at the end of previous reporting period		11,810	152,755	490	165,055
Net Surplus / (Deficit) for Year		1,081	–	–	1,081
Other Comprehensive Income					
Gain (loss) on revaluation of IPP&E	7a	–	(63,683)	–	(63,683)
- Other Movements (prior year amendment)		(200)	–	–	(200)
Other comprehensive income		(200)	(63,683)	–	(63,883)
Total comprehensive income		881	(63,683)	–	(62,802)
Transfers between Reserves		(181)	(48)	229	–
Balance at the end of period		12,510	89,024	719	102,253

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		9,281	8,980
Statutory Charges		133	147
User Charges		191	178
Grants, Subsidies and Contributions (operating purpose)		3,645	3,007
Investment Receipts		40	42
Reimbursements		153	154
Other Receipts		362	863
<u>Payments</u>			
Payments to Employees		(3,749)	(3,923)
Payments for Materials, Contracts & Other Expenses		(2,937)	(2,342)
Finance Payments		(186)	(268)
Net cash provided by (or used in) Operating Activities	11b	<u>6,933</u>	<u>6,838</u>
Cash flows from investing activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		880	438
Sale of Replaced Assets		102	34
Sale of Surplus Assets		62	–
Repayments of Loans by Community Groups		59	56
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(5,809)	(3,466)
Expenditure on New/Upgraded Assets		(1,599)	(876)
Net Purchase of Investment Securities		163	79
Loans Made to Community Groups		–	(100)
Net cash provided (or used in) investing activities		<u>(6,142)</u>	<u>(3,835)</u>
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from Borrowings		1,121	700
<u>Payments</u>			
Repayments of Borrowings		(1,328)	(2,178)
Net Cash provided by (or used in) Financing Activities		<u>(207)</u>	<u>(1,478)</u>
Net Increase (Decrease) in Cash Held		584	1,525
plus: Cash & Cash Equivalents at beginning of period		5,633	4,108
Cash and cash equivalents held at end of period	11a	<u>6,217</u>	<u>5,633</u>
Additional Information:			
plus: Investments on hand – end of year	6b	–	163
Total Cash, Cash Equivalents & Investments		<u>6,217</u>	<u>5,796</u>

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

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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 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Council's accounting policies.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes.

1.3 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 2021/22 financial statements. 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 Department of Health and SA Health.

It is expected further financial impacts will flow into the 2022/23 financial year but these have been largely taken into account during the development of the budget process for 2022/23. The budget assumptions for 2022/23 assume a continued easing of restrictions put in place by the government. Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

(2) The Local Government Reporting Entity

Northern Areas Council is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 94 Ayr Street, Jamestown, SA 5491. 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.

Trust monies and property held by Council but subject to the control of other persons have been excluded from these reports. A separate statement of moneys held in the Trust Fund is available for inspection at the Council Office by any person free of charge.

(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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

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

	Cash Payment Received	Annual Allocation	Difference
2019/20	\$1,850,352	\$1,795,389	+ \$54,963
2020/21	\$1,797,717	\$1,813,376	- \$15,659
2021/22	\$2,639,207	\$1,879,898	- \$759,309

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 15 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.

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, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13.

(5) Inventories

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

(6) Infrastructure, Property, Plant & Equipment**6.1 Initial Recognition**

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

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.

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life.

Examples of capitalisation thresholds applied during the year are given below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Office Furniture & Equipment	\$1,000
Other Plant & Equipment	\$1,000
Buildings - new construction/extensions	\$10,000
Park & Playground Furniture & Equipment	\$2,000
Road construction & reconstruction	\$10,000
Paving & footpaths, Kerb & Gutter	\$2,000
Drains & Culverts	\$5,000
Reticulation extensions	\$5,000
Sidelines & household connections	\$5,000
Artworks	\$5,000

6.3 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Significant uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 7.

6.4 Depreciation of Non-Current Assets

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

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

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

Plant, Furniture & Equipment

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

Building & Other Structures

Buildings – masonry	50 to 100 years
Buildings – other construction	20 to 40 years
Buildings - sealed carparks	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 1. Summary of Significant Accounting Policies (continued)

Infrastructure

Sealed Roads – Surface	15 to 25 years
Sealed Roads – Structure	20 to 50 years
Unsealed Roads	10 to 20 years
Bridges – Concrete	80 to 100 years
Paving & Footpaths, Kerb & Gutter	80 to 100 years
Drains	80 to 100 years
Culverts	50 to 75 years
Flood Control Structures	80 to 100 years
Dams and Reservoirs	80 to 100 years
Bores	20 to 40 years
Reticulation Pipes – PVC	70 to 80 years
Reticulation Pipes – other	25 to 75 years
Pumps & Telemetry	15 to 25 years

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

(8) Borrowings

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

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

(9) Employee Benefits

9.1 Salaries, Wages & Compensated Absences

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

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

Weighted avg. discount rate 3.25% (2021, 0.77%)

Weighted avg. settlement period 9.3 years (2021, 9.3 years)

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 18.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 1. Summary of Significant Accounting Policies (continued)

(10) Leases**Accounting policy applicable from 01 July 2019**

The Council assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

10.1 Council as a lessee

The Council applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

(11) Equity Accounted Council Businesses

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements, which are only recognised if material, are accounted for in accordance with AASB 128 *Investments in Associates and Joint Ventures*.

As of 1 July 2020 Council has elected to derecognise their interest in the Central Local Government Region of SA due to Council assessing their interest in the subsidiary is not material. The effect of the derecognising the interest did not have a material impact on the financial statements.

As of 30 June 2021 Council's equity interest in the Central Local Government Region is \$41,278.

(12) 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.

(13) New accounting standards and UIG interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2021. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2022, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Councils.

Effective for NFP annual reporting periods beginning on or after 1 January 2022

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments

Effective for NFP annual reporting periods beginning on or after 1 January 2023

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards (amended by AASB 2020-6)
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB 2021-6)

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

Note 1. Summary of Significant Accounting Policies (continued)

Effective for NFP annual reporting periods beginning on or after 1 January 2025

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5 and AASB 2021-7)

(14) Comparative Figures

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

(15) Other Movements

This other movement represents the realignment of the equity accounts as a result of immaterial prior period non-cash errors in relation to a combination of Equity investment in other Joint Ventures, CWMS reserve movements and Asset Revaluation Reserve movements.

(17) Disclaimer

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

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

Note 2. Income

\$ '000	2022	2021
(a) Rates		
General Rates		
General Rates	7,605	7,431
Total General Rates	7,605	7,431
Other Rates (Including Service Charges)		
Landscape Levy	279	276
Waste Collection	544	414
Community Wastewater Management Systems	877	860
Total Other Rates (Including Service Charges)	1,700	1,550
Other Charges		
Penalties for Late Payment	40	41
Legal & Other Costs Recovered	9	4
Total Other Charges	49	45
Less: Discretionary Rebates, Remissions & Write Offs	(75)	(79)
Total Rates	9,279	8,947
(b) Statutory Charges		
Development Act Fees	42	59
Town Planning Fees	33	32
Animal Registration Fees & Fines	36	38
Sundry	22	18
Total Statutory Charges	133	147
(c) User Charges		
Cemetery/Crematoria Fees	49	36
Hall & Equipment Hire	31	29
Property Lease	12	12
Sundry	13	13
Waste Management	43	37
Road Rents	11	11
Washdown Bay	32	40
Total User Charges	191	178
(d) Investment Income		
Interest on Investments		
- Local Government Finance Authority	21	22
- Banks & Other	1	-
- Loans to Community Groups	18	20
Total Investment Income	40	42

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

Note 2. Income (continued)

\$ '000	2022	2021
(e) Reimbursements		
Roadworks	57	29
NRM Costs	11	9
Other	85	116
<u>Total Reimbursements</u>	<u>153</u>	<u>154</u>
(f) Other income		
Insurance & Other Recoupments - Infrastructure, IPP&E	13	15
Rebates Received	60	71
Sundry	10	9
Section 41 Committees	275	251
<u>Total Other income</u>	<u>358</u>	<u>346</u>
(g) Grants, Subsidies, Contributions		
Amounts Received Specifically for New or Upgraded Assets	880	438
Total Amounts Received Specifically for New or Upgraded Assets	<u>880</u>	<u>438</u>
Other Grants, Subsidies and Contributions	816	314
Untied - Financial Assistance Grant	2,639	1,798
Roads to Recovery	408	612
Library and Communications	21	19
Sundry	234	264
Total Other Grants, Subsidies and Contributions	<u>4,118</u>	<u>3,007</u>
<u>Total Grants, Subsidies, Contributions</u>	<u>4,998</u>	<u>3,445</u>
The functions to which these grants relate are shown in Note 12.		
(i) Sources of grants		
Commonwealth Government	1,224	926
State Government	2,660	1,817
Other	1,114	702
Total	<u>4,998</u>	<u>3,445</u>

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

Note 3. Expenses

\$ '000	Notes	2022	2021
(a) Employee costs			
Salaries and Wages		3,639	3,344
Employee Leave Expense		223	308
Superannuation - Defined Contribution Plan Contributions	18	310	273
Superannuation - Defined Benefit Plan Contributions	18	46	61
Workers' Compensation Insurance		84	86
Less: Capitalised and Distributed Costs		(532)	(590)
<u>Total Operating Employee Costs</u>		<u>3,770</u>	<u>3,482</u>
Total Number of Employees (full time equivalent at end of reporting period)		52	47
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		16	6
Bad and Doubtful Debts		-	1
Elected Members' Expenses		138	139
Election Expenses		2	1
<u>Subtotal - Prescribed Expenses</u>		<u>156</u>	<u>147</u>
(ii) Other Materials, Contracts and Expenses			
Contractors		655	650
Energy		134	103
Legal Expenses		60	66
Levies Paid to Government - NRM levy		277	274
Insurance		482	453
Maintenance - Infrastructure		872	762
Maintenance - Plant & Equipment		400	363
Fuel - Plant & Equipment		484	308
Libraries		95	94
Waste Management		640	578
Section 41 Expenses		83	58
IT & Communications		193	141
Water		165	160
Community Grants/Donations		286	273
Less: Capitalised and Distributed Costs		(1,504)	(1,302)
<u>Subtotal - Other Material, Contracts & Expenses</u>		<u>3,322</u>	<u>2,981</u>
<u>Total Materials, Contracts and Other Expenses</u>		<u>3,478</u>	<u>3,128</u>

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

Note 3. Expenses (continued)

\$ '000	2022	2021
(c) Depreciation, Amortisation and Impairment		
(i) Depreciation and Amortisation		
Buildings & Other Structures	519	470
Infrastructure		
- Stormwater Drainage	224	223
- CWMS	327	337
- Roads	2,868	2,909
- Bridges	281	281
Plant & Equipment	529	507
Furniture & Fittings	53	25
Subtotal	4,801	4,752
<u>Total Depreciation, Amortisation and Impairment</u>	<u>4,801</u>	<u>4,752</u>

(d) Finance Costs

Interest on Loans	163	230
Bank Fees	20	20
<u>Total Finance Costs</u>	<u>183</u>	<u>250</u>

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2022	2021
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	164	34
Less: Carrying Amount of Assets Sold	(864)	-
Gain (Loss) on Disposal	(700)	34
(ii) Assets Surplus to Requirements		
Less: Carrying Amount of Assets Sold	-	(600)
Gain (Loss) on Disposal	-	(600)
<u>Net Gain (Loss) on Disposal or Revaluation of Assets</u>	<u>(700)</u>	<u>(566)</u>

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

Note 5. Current Assets

\$ '000	2022	2021
(a) Cash & Cash Equivalent Assets		
Cash on Hand at Bank	3,470	1,521
Deposits at Call	2,747	4,112
<u>Total Cash & Cash Equivalent Assets</u>	<u>6,217</u>	<u>5,633</u>
(b) Trade & Other Receivables		
Rates - General & Other	558	560
Accrued Revenues	11	1
Debtors - General	138	196
GST Recoupment	153	109
Loans to Community Organisations	50	57
Subtotal	<u>910</u>	<u>923</u>
<u>Total Trade & Other Receivables</u>	<u>910</u>	<u>923</u>
(c) Inventories		
Stores & Materials	53	46
Rubble Stock	100	75
<u>Total Inventories</u>	<u>153</u>	<u>121</u>

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

Note 6. Non-Current Assets

\$ '000	2022	2021
Financial Assets		
Receivables		
Loans to Community Organisations	266	318
Total Receivables	266	318
Other Financial Assets (Investments)		
Fixed term Deposits - Section 41 Committees	-	163
Total Other Financial Assets (Investments)	-	163
Total Financial Assets	266	481

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

	Fair Value Level	as at 30/06/21				Asset movements during the reporting period						as at 30/06/22			
		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 Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Land & Land Improvements	2	8,505	–	–	8,505	–	–	–	–	–	–	8,505	–	–	8,505
Buildings & Other Structures	2	2,069	–	–	2,069	15	359	(115)	(24)	–	–	1,953	397	(24)	2,326
Buildings & Other Structures Infrastructure	3	29,881	–	(14,773)	15,108	890	1,037	(109)	(475)	–	–	29,399	1,904	(14,874)	16,429
- Stormwater Drainage	3	13,380	50	(3,605)	9,825	–	79	–	(224)	–	–	13,381	129	(3,829)	9,681
- CWMS	3	19,046	38	(8,040)	11,044	73	79	(2)	(327)	–	–	19,021	190	(8,343)	10,868
- Roads	3	79,641	2,951	(31,701)	50,891	470	2,444	(512)	(2,868)	–	–	77,764	5,865	(33,205)	50,424
- Bridges	3	14,979	63	(11,828)	3,214	–	127	(11)	(281)	–	–	14,915	190	(12,055)	3,050
Plant & Equipment		–	10,041	(6,641)	3,400	–	1,789	(115)	(549)	–	–	–	11,254	(6,728)	4,526
Furniture & Fittings		–	578	(398)	180	5	40	–	(53)	–	–	–	621	(451)	170
Total Infrastructure, Property, Plant & Equipment		167,501	13,721	(76,986)	104,236	1,453	5,954	(864)	(4,801)	–	–	164,938	20,550	(79,509)	105,979
Comparatives		215,777	27,913	(75,501)	336,378	797	3,657	(601)	(4,753)	(70,126)	6,443	167,501	13,721	(76,986)	104,236

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 (name the asset classes), 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.

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.

Land & Land Improvements

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

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

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

Land & land Improvements were revalued as at 30 June 2021 by Mid North Valuations. All acquisitions made after this time are recorded at cost.

The next scheduled revaluation date will be during the 2024/25 financial year.

Buildings & Other Structures

Buildings and other structures were revalued as at 30 June 2021 by Mid North Valuations. All acquisitions made after this time are recorded at cost. The next scheduled revaluation date will be during the 2024/25 financial year.

Infrastructure

Roads

Road assets were valued by Tonkin Consulting Pty Ltd at depreciated current replacement cost as at 1 July 2020, based on actual costs incurred during the reporting period ended 30 June 2021. All acquisitions made after the respective dates of valuation are recorded at cost.

The next scheduled revaluation date will be during the 2024/25 financial year.

Stormwater drainage infrastructure was valued by Tonkin Consulting Pty Ltd as at 1 July 2020 at depreciated current replacement cost, based on actual costs incurred during the reporting period ended 30 June 2021. All acquisitions made after the respective dates of valuation are recorded at cost.

The next scheduled revaluation date will be during the 2024/25 financial year.

Community wastewater management system infrastructure was valued by Tonkin Consulting Pty Ltd as at 1 July 2020 at depreciated current replacement cost, based on actual costs incurred during the reporting period ended 30 June 2021. All acquisitions made after the respective dates of valuation are recorded at cost.

Bridges were revalued as at 1 July 2020 by Tonkin Consulting Pty Ltd. All acquisitions made after this time are recorded at cost.

The next scheduled revaluation date will be during the 2024/25 financial year.

Plant & Equipment

These assets are recognised on the cost basis.

All other Assets

These assets are recognised on the cost basis. Library books and other lending materials are capitalised in bulk, and written out when fully depreciated.

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

Note 8. Liabilities

\$ '000	2022 Current	2022 Non Current	2021 Current	2021 Non Current
(a) Trade and Other Payables				
Goods & Services	1,259	–	696	–
Payments Received in Advance	144	–	617	–
Accrued Expenses - Employee Entitlements	139	–	129	–
Accrued Expenses - Finance Costs	28	–	31	–
Accrued Expenses - Other	12	–	75	–
<u>Total Trade and Other Payables</u>	<u>1,582</u>	<u>–</u>	<u>1,548</u>	<u>–</u>

(b) Borrowings

Loans	2,348	3,479	3,597	2,437
<u>Total Borrowings</u>	<u>2,348</u>	<u>3,479</u>	<u>3,597</u>	<u>2,437</u>

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

(c) Provisions

Employee Entitlements - Long Service Leave	684	21	670	24
Employee Entitlements - Annual Leave	483	–	439	–
<u>Total Provisions</u>	<u>1,167</u>	<u>21</u>	<u>1,109</u>	<u>24</u>

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 - Other	7,836	–	–	–		7,836
Buildings & Other Structures Infrastructure	10,655	–	–	–		10,655
- Stormwater Drainage	8,823	–	–	–		8,823
- CWMS	5,119	–	–	–		5,119
- Roads	53,010	–	–	–		53,010
- Bridges	2,841	–	–	–		2,841
Total Asset Revaluation Reserve	88,284	–	–	–		88,284
Comparatives	152,015	(63,683)	(48)	–		88,284

\$ '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							
Jamestown CWMS Reserve	162	159	–	–			321
Laura CWMS Reserve	395	50	–	–			445
Gladstone CWMS Reserve	162	4	–	–			166
Total Other Reserves	719	213	–	–			932
Comparatives	490	229	–	–			719

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).

Jamestown CWMS Reserve

The Jamestown CWMS reserve is used to record the holding of funds for future Jamestown Community Wastewater Management System development (formally STEDS).

Laura CWMS Reserve

The Laura CWMS reserve is used to record the holding of funds for future Laura Community Wastewater Management System development (formally STEDS).

Gladstone CWMS Reserve

The Gladstone CWMS reserve is used to record the holding of funds for future Gladstone Community Wastewater Management System development (formally STEDS).

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

Note 10. Assets Subject to Restrictions

\$ '000	2022	2021
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The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.

Cash & Financial Assets

CWMS	932	719
Total Cash & Financial Assets	932	719

Total Assets Subject to Externally Imposed Restrictions	932	719
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CWMS - LGFA reserve from separate rates which remain unexpended on CWMS maintenance, upgrade and replacement over the period of each individual scheme.

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

Note 11. 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	6,217	5,633
Balances per Statement of Cash Flows		6,217	5,633

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

Net Surplus/(Deficit)		2,220	1,081
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		4,801	4,752
Grants for capital acquisitions treated as Investing Activity		(880)	(438)
Net (Gain) Loss on Disposals		700	566
Non-Cash Equity Adjustment		–	(200)
		6,841	5,761
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		6	8
Net (Increase)/Decrease in Inventories		(32)	117
Net Increase/(Decrease) in Trade & Other Payables		34	546
Net Increase/(Decrease) in Unpaid Employee Benefits		11	(459)
Net Increase/(Decrease) in Other Provisions		44	439
Net Increase/(Decrease) in Other Liabilities		29	426
Net Cash provided by (or used in) operations		6,933	6,838

(c) Financing Arrangements

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

Bank Overdrafts	150	150
Corporate Credit Cards	20	20
LGFA Cash Advance Debenture Facility	1,987	1,761

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

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

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.
Details of these Functions/Activities are provided in Note 12(b).

\$ '000	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Functions/Activities										
Other	–	–	–	–	–	–	–	–	(174)	740
Economic Development	994	798	312	310	682	488	964	462	660	664
Protection of the Environment	2	2	10	5	(8)	(3)	–	–	–	–
Sport & Recreation	199	351	1,240	1,107	(1,041)	(756)	31	61	17,545	15,926
Transport & Communication	1,290	542	4,841	4,760	(3,551)	(4,218)	1,281	1,131	61,935	62,711
Other Purposes	237	253	743	525	(506)	(272)	–	–	7,876	6,628
Mining, Manufacturing & Construction	42	53	187	213	(145)	(160)	–	–	–	–
Community Amenities	146	110	2,133	2,070	(1,987)	(1,960)	–	–	13,945	14,122
Health & Welfare	64	56	80	75	(16)	(19)	–	–	1,090	1,095
Public Order & Safety	35	38	75	72	(40)	(34)	–	–	277	282
Administration	11,265	10,490	2,613	2,475	8,652	8,015	1,842	1,353	10,371	9,128
Total Functions/Activities	14,274	12,693	12,234	11,612	2,040	1,081	4,118	3,007	113,525	111,296

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 12(b). Components of Functions

The activities relating to Council functions are as follows:

Economic Development

Regional Development, Support to Local Businesses, Tourism, Caravan Parks, Community Grants and Other Economic Development.

PROTECTION OF THE ENVIRONMENT

Agricultural Services and Other Environment.

SPORT AND RECREATION

Parks and Gardens, Sports Facilities – Indoor, Sports Facilities – Outdoor, Swimming Centres – Indoor, Swimming Centres – Outdoor, and Other Recreation.

TRANSPORT AND COMMUNICATION

Aerodrome, Bridges, Community Bus, Footpaths and Kerbing, Roads – sealed, Roads – formed, Roads – natural formed, Roads – unformed, Stormwater and Drainage, Traffic Management, LGGC – roads (formula funded), and Other Transport.

OTHER PURPOSES

Depots, Plant Maintenance & Operating, Minor Plant, Work Health & Safety, Training, Loan Interest, Weed Spraying, Vandalism.

MINING, MANUFACTURING & CONSTRUCTION

Building Control, Clean Air/Pollution Control, Litter Control, Health Inspections.

COMMUNITY AMENITIES

Town Planning, Waste/Recycling Collection and Disposal, Green Waste, Transfer Stations, Other Waste Management, Street Cleaning, Street Lighting, Cemeteries/Crematoria, Public Conveniences, Street Cleaning, Community Waste Water Management Systems (CWMS).

HEALTH & WELFARE

Northern Passenger Transport Scheme, Health Centres, Youth programs, Aged Homes support, Community support programs.

PUBLIC ORDER & SAFETY

Dog Control, Fire Prevention, Emergency Services Levy.

Council Administration

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13. 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 0.25% and 1.05% (2021: 0.25% and 0.25%).

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 9% (2021: 9%). 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.

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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 13. Financial Instruments (continued)

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

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 (6 monthly for fixed loans); interest is charged at fixed (or variable) rates between 2.05% and 6.4% (2021: 1.3% and 6.7%).

Carrying Amount:

Approximates fair value.

\$ '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	6,217	–	–	6,217	6,217
Receivables	385	188	49	622	618
Other Financial Assets	–	–	–	–	–
Total Financial Assets	6,602	188	49	6,839	6,835
Financial Liabilities					
Payables	1,259	–	–	1,259	1,259
Current Borrowings	2,348	–	–	2,348	2,348
Non-Current Borrowings	–	2,359	42	2,401	3,479
Total Financial Liabilities	3,607	2,359	42	6,008	7,086
2021					
Financial Assets					
Cash & Cash Equivalents	5,633	–	–	5,633	5,633
Receivables	454	228	91	773	681
Other Financial Assets	163	–	–	163	163
Total Financial Assets	6,250	228	91	6,569	6,477
Financial Liabilities					
Payables	696	–	–	696	696
Current Borrowings	3,597	–	–	3,597	3,597
Non-Current Borrowings	–	3,037	70	3,107	2,437
Total Financial Liabilities	4,293	3,037	70	7,400	6,730

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

Note 13. Financial Instruments (continued)

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
Other Variable Rates	2.80%	2,348	1.80%	–
Fixed Interest Rates	4.82%	1,131	4.86%	6,034
		<u>3,479</u>		<u>6,034</u>

Net Fair Value

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

Risk Exposures

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

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

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

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

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

Note 14. 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	25	190
Infrastructure	317	105
Plant & Equipment	61	862
	403	1,157
These expenditures are payable:		
Not later than one year	403	1,157
	403	1,157

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

Note 15. Financial Indicators

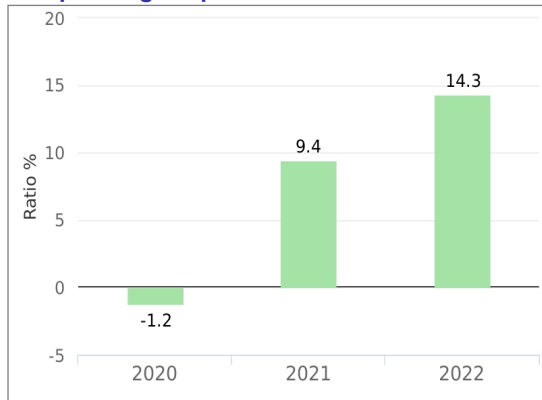
	Indicator 2022	Indicators 2021	Indicators 2020
Financial Indicators overview			
<i>These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.</i>			
1. Operating Surplus Ratio			
Operating Surplus			
Total Operating Income	14.3%	9.4%	(1.2)%
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>			
2. Net Financial Liabilities Ratio			
Net Financial Liabilities			
Total Operating Income	12%	16%	34%
<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>			
Adjusted Operating Surplus Ratio			
Operating Surplus			
Total Operating Income	10.8%	9.1%	(1.7)%
Adjustments to Ratios			
<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>			
Adjusted Net Financial Liabilities Ratio			
Net Financial Liabilities			
Total Operating Income	23%	24%	45%
3. Asset Renewal Funding Ratio			
Asset Renewals			
Infrastructure & Asset Management Plan required expenditure	121%	79%	96%
<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>			

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

Note 15. Financial Indicators (continued)

Financial Indicators - Graphs

1. Operating Surplus Ratio



Purpose of operating surplus ratio

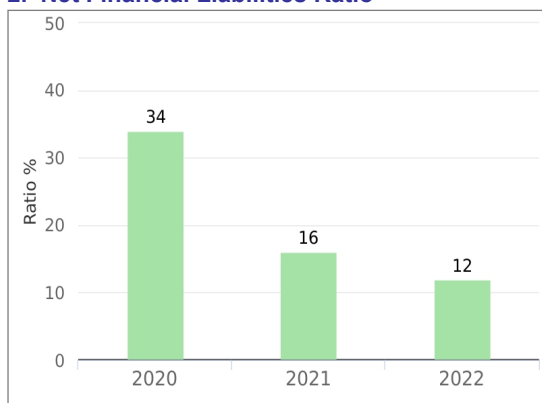
This indicator is to determine the percentage the operating revenue varies from operating expenditure

Commentary on 2021/22 result

2021/22 ratio	14.3%
----------------------	--------------

Council's Target range is 0-10%. This was adopted by Council in February 2022 as part of reviewing the Long Term Financial Plan (LTFP).

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio

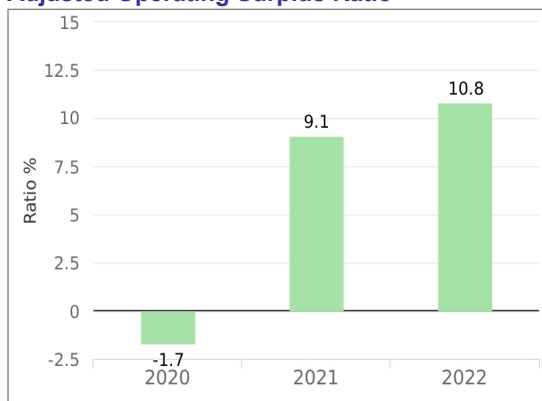
This indicator shows the significance of the net amount owed to others, compared to operating revenue

Commentary on 2021/22 result

2021/22 ratio	12%
----------------------	------------

Council's Net Financial Liabilities as a proportion of Council's annual operating income will peak in 2021-22 and is expected to reduce over the remaining life of the LTFP as our cash position improves. Council's Target range is 0-50%

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio

This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

Commentary on 2021/22 result

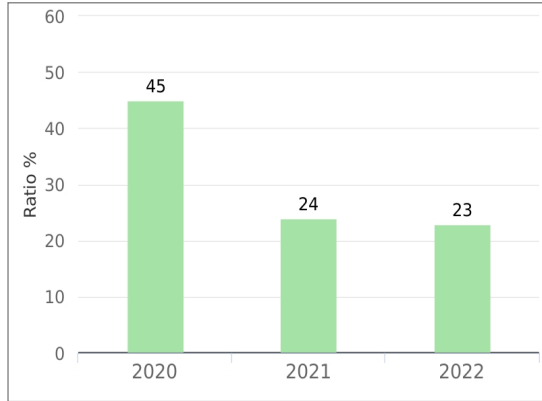
2021/22 ratio	10.8%
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A breakeven position was budgeted to occur in the 2020/21 Budget. The continued improving trend will see the Operating Surplus Ratio near the top of the target range in later years of the LTFP.

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

Note 15. Financial Indicators (continued)

Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio

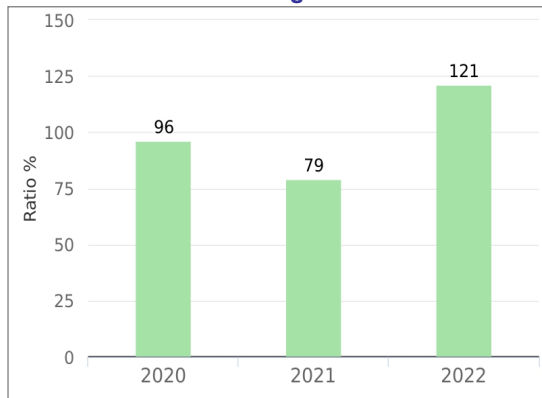
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure

Commentary on 2021/22 result

2021/22 ratio 23%

2022/23 Financial Assistance Grants were received in advance in April 2022 and amounted to \$1,526,018

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio

This indicator aims to determine if assets are being renewed and replaced in an optimal way

Commentary on 2021/22 result

2021/22 ratio 121%

Budgeted renewal of existing assets over the life of the current LTFP averages 105% which is within Council's target range of 95-105%

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

Note 16. 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	14,272	12,821
less Expenses	(12,232)	(11,612)
Operating Surplus / (Deficit)	2,040	1,209
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(5,809)	(3,466)
add back Depreciation, Amortisation and Impairment	4,801	4,752
add back Proceeds from Sale of Replaced Assets	102	34
	(906)	1,320
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(1,599)	(876)
add back Amounts Received Specifically for New and Upgraded Assets	880	438
add back Proceeds from Sale of Surplus Assets (including investment property, real estate developments & non-current assets held for resale)	62	–
	(657)	(438)
Net Lending / (Borrowing) for Financial Year	477	2,091

Note 17. Leases

Council does not have any Leases.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 18. Superannuation

The Council makes employer superannuation contributions in respect of its employees to Host Plus (formerly Statewide Super 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 2020. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to Other Superannuation Schemes

Council also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to the Council.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 19. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but knowledge is considered relevant to the users of the financial report in making and evaluating decisions about the allocation of scarce resources.

1. Land under roads

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

At reporting date, Council controlled 2,203 km of road reserves of average width 20 metres.

2. Potential insurance losses

Council is a multi-purpose organisation providing a large range of building, parks infrastructure, playgrounds and other facilities accessible to the public. At any time, it is likely that claims will have been made against Council that remain unsettled.

Council insures against all known insurable risks using a range of insurance policies, each of which is subject to deductible "insurance excesses", the amount of which varies according to the class of insurance.

Council has recognised the potential losses arising from claims known at reporting date based on average historical net cost (including insurance excess) of similar types of claims. Other potential claims not reported to Council may have existed at reporting date.

3. Bank guarantees

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to \$212,487 (2021: \$249,301) at reporting date.

Council does not expect to incur any loss arising from these guarantees.

4. Legal expenses

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council did not have any notice of appeals against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

Note 20. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2022, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Council is unaware of any material or significant "non adjusting events" that should be disclosed.

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

Note 21. Related Party Transactions

Key Management Personnel

Transactions with Key Management Personnel

Summary on who Key Management Personnel are here...

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, 13 persons were paid the following total compensation.

\$ '000	2022	2021
The compensation paid to Key Management Personnel comprises:		
Short-Term Employee Benefits	763	721
Total	763	721

Amounts paid as direct reimbursement of expenses incurred on behalf of Council have not been included above.

Northern Areas Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

Note 22. Equity - Retained Earnings and Revaluation Reserves Adjustments

Correction of errors relating to a previous reporting period

Nature of prior-period error

1. A material error to the change in revaluation movement for 3 asset classes revalued in FY2021 was identified during the 2021-2022 Audit resulting in the recorded total net revaluation decrement being overstated by \$739,471. This resulted in the closing Carrying Value of Infrastructure Property Plant & Equipment to be increased by \$739,471 and total comprehensive income to be decreased by the same amount.

Statement of Comprehensive Income
for the year ended 30 June 2021

		Audited	Adjustments	Updated
		2021		2021
	Notes	\$'000		\$'000
NET SURPLUS / (DEFICIT)		1,081	-	1,081
Other Comprehensive Income				
Amounts which will not be reclassified subsequently to operating result				
Changes in Revaluation Surplus - I,PP&E	9a	(63,683)	739	(62,944)
Total Amounts which will not be reclassified subsequently to operating result		(62,602)	739	(61,863)
Total Other Comprehensive income		(63,883)	739	(61,863)

Statement of Financial Position
as at 30 June 2021

		Audited	Adjustments	Updated
		2021		2021
	Notes	\$'000		\$'000
Non-Current Assets				
Financial Assets	6a	481	-	481
Infrastructure Property Plant & Equipment	7a(i)	103,496	739	104,235
Total Non-Current Assets		103,977	739	104,716
Total Assets		110,654	739	111,393
Net Assets		101,513	739	102,252
EQUITY				
Accumulated Surplus		12,510	-	12,510
Asset Revaluation Reserve		88,284	739	89,023
Other Reserves		719	-	719
TOTAL EQUITY		101,513	739	102,252

Northern Areas Council

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

Note 22. Equity - Retained Earnings and Revaluation Reserves Adjustments (continued)

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

2021	Notes	Audited			TOTAL EQUITY \$'000
		Acc'd Surplus \$'000	Asset Revaluation reserve \$'000	Other Reserves \$'000	
Balance at end of previous reporting period		11,810	152,015	490	164,315
Restated Opening Balance		11,810	152,015	490	164,315
Net Surplus / (Deficit) for Year		1,081	-	-	1,081
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	-	(63,683)	-	(63,683)
- Other Movements (Prior year Amendment)		(200)			
Other Comprehensive Income		(200)	(63,683)	-	(63,683)
Total comprehensive income		881	(63,683)	-	(62,802)
Transfers between Reserves		(181)	(48)	229	-
Balance at end of period		12,510	88,284	719	101,513

2021	Notes	Updated			TOTAL EQUITY \$'000
		Acc'd Surplus \$'000	Asset Revaluation reserve \$'000	Other Reserves \$'000	
Balance at end of previous reporting period		11,810	152,015	490	164,315
Restated Opening Balance		11,810	152,015	490	164,315
Net Surplus / (Deficit) for Year		1,081	-	-	1,081
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E	7a	-	(62,944)	-	(62,944)
- Other Movements (Prior year Amendment)		(200)	-	-	(200)
Other Comprehensive Income		(200)	(62,944)	-	(63,144)
Total comprehensive income		881	(62,944)	-	(62,063)
Transfers between Reserves		(181)	(48)	229	-
Balance at end of period		12,510	89,023	719	102,252

	Audited		Updated	
	as at 30/06/21 Closing Balance \$'000	Adjustments \$'000	as at 30/06/21 Closing Balance \$'000	
Note 9. Reserves				
Asset Revaluation Reserve				
Land - Other	7,836	-	7,836	
Buildings & Other Structures Infrastructure	10,655	1,044	11,699	
- Stormwater Drainage	8,823	39	8,862	
- CWMS	5,119	-	5,119	
- Roads	53,010	(344)	52,666	
- Bridges	2,841	-	2,841	
JV's / Associates - Other Comprehensive Income	-	-	-	
Total Asset Revaluation Reserve	88,284	739	89,023	
Comparatives	152,015	-	152,015	

HEAD OFFICE214 Melbourne Street
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www.deannewbery.com.auDean Newbery
ABN: 30 164 612 890**Independent Auditor's Report****To the members of the Northern Areas Council****Opinion**

We have audited the accompanying financial report of the Northern Areas Council (the Council), which comprises the statement of financial position as at 30 June 2022, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as 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 auditor independence requirements of 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.

Council's Responsibility for the Financial Report

The Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* and for such internal control as Council determines is necessary to enable the preparation of the financial report to be free from material misstatement, whether due to fraud or error.

In preparing the financial report, Council is responsible for assessing the Council'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 Council either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Council'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 the 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 financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Council.
- Conclude on the appropriateness of the Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DEAN NEWBERY



SAMANTHA CRETEN
PARTNER

Signed on the 8th day of November 2022,
at 214 Melbourne Street, North Adelaide, South Australia, 5006

HEAD OFFICE214 Melbourne Street
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www.deannewbery.com.auDean Newbery
ABN: 30 164 612 890**INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE NORTHERN AREAS COUNCIL****Opinion**

In our opinion, the Council has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to the Internal Controls established by the Council relating 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 law for the period 1 July 2021 to 30 June 2022.

Basis for opinion

We have audited the Internal Controls of the Northern Areas Council (the Council) under the requirements of *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 for the period 1 July 2021 to 30 June 2022 have been conducted properly and in accordance with law.

We conducted our engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and *ASAE 3150 Assurance Engagements on Controls* issued by the Auditing and Assurance Standards Board.

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

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* to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities have been conducted properly and in accordance with law.

Our Independence and Quality Control

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and applying Auditing Standard *ASQC 1 Quality Control for Firms that Perform Audits and Review of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking the assurance engagement.

Assurance Practitioner's Responsibilities

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 have been conducted properly and in accordance with law.

ASAE 3150 requires that we plan and performed our procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the control objectives and the controls operating effectively through the period. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

An assurance engagement to report on the designed and operating effectiveness of controls involves performing procedures to obtain evidence about the suitability of the design of the controls to achieve the control objectives and the operating effectiveness of the controls throughout the period. The procedures selected depend on our judgement, including the assessment of the risks that the controls are not suitably designed or the controls did not operate effectively. Our procedures included testing the operating effectiveness to the controls that we consider necessary to achieve the control objectives identified. An Assurance engagement of this type also includes evaluating the suitability of the control objectives.

Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129(1)(b) of the Local Government Act 1999* in relation to the 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 operating effectiveness of 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.

DEAN NEWBERY



SAMANTHA CRETEN
PARTNER

Signed on the 8th day of November 2022
at 214 Melbourne Street, North Adelaide, South Australia, 5006

Northern Areas Council

General Purpose Financial Statements for the year ended 30 June 2022

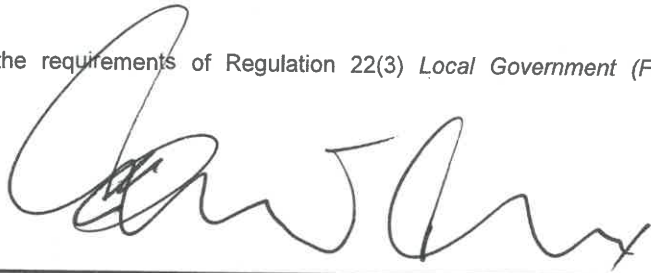
Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Northern Areas Council for the year ended 30 June 2022 the Council's Auditor, Dean Newbery 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*.



Peter Ward
Chief Executive Officer



Ian Swan
Presiding Member, Audit Committee

Date: 3 November 2022



HEAD OFFICE

214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

T: (08) 8267 4777
www.deannewbery.com.au

Dean Newbery
ABN: 30 164 612 890

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Northern Areas Council 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, 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*.



SAMANTHA CRETEN

Partner

DEAN NEWBERY

Dated this 8th day of November 2022



2021/2022 ANNUAL REPORT

The Legatus Group Charter requires that the AGM receive the Legatus Group Annual Report which may incorporate reports from committees and any representatives reports from other organisations. The Legatus Group AGM held on Friday 9 September 2022 adopted this report.

The Legatus Group Charter clause 6.3 Annual Report

6.3.1 The Legatus Group must each year, produce an Annual Report summarising the activities, achievements and financial performance of the Legatus Group for the preceding Financial Year.

6.3.2 The Annual Report must incorporate the audited financial statements of the Legatus Group for the relevant Financial Year.

6.3.3 The Annual Report must be provided to the Constituent Councils by 30 September each year.

The Legatus Group is a regional subsidiary of:

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

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

In 2016 the Central Local Government Region of South Australia adopted the trading name of Legatus Group to which it is referred. The Legatus Group is established to:

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

The Legatus Group is a body corporate and is governed by a Board of Management which has the responsibility to manage all activities of the group and ensure that they act in accordance with its Charter.

Contact Details: Address: 20 King Street Mintaro SA 5415 PO Box 1 Mintaro SA 5415 Telephone: 0407819000 Email: ceo@legatus.sa.gov.au Website: www.legatus.sa.gov.au

Legatus Group Board of Management: The Board consists of all principal members (Mayors) of the Constituent Councils which for 2020/2021 were:

Council	Delegate
Adelaide Plains Council	Mayor Mark Wasley
Barunga West Council	Mayor Leonie Kerley
Clare & Gilbert Valleys Council	Mayor Wayne Thomas
Copper Coast Council	Mayor Roslyn Talbot
District Council of Mount Remarkable	Mayor Phillip Heaslip
District Council of Orroroo Carrieton	Mayor Kathie Bowman
District Council of Peterborough	Mayor Ruth Whittle OAM
Light Regional Council	Mayor Bill O'Brien
Northern Areas Council	Mayor Ben Browne
Port Pirie Regional Council	Mayor Leon Stephens
Regional Council of Goyder	Mayor Peter Matthey OAM

The Barossa Council	Mayor Bim Lange OAM
The Flinders Ranges Council	Mayor Greg Flint
Wakefield Regional Council	Mayor Rodney Reid
Yorke Peninsula Council	Mayor Darren Braund

Office Bearers for 2021/22

Chairman	Mayor Phillip Heaslip
Deputy Chairs	Mayor Bill O'Brien Mayor Rodney Reid
South Australian Regional Organisation of Councils	Mayor Peter Matthey Mayor Bill O'Brien
Chief Executive Officer	Mr Simon Millcock
Auditor	Dean Newberry and Associates

The following meetings of the Board of Management were held during the 2021/22 year:

- 3 September 2021 Annual General Meeting Orroroo
- 3 September 2021 Ordinary General Meeting Orroroo
- 3 December 2021 Special Meeting online
- 10 December 2021 Ordinary General Meeting Kadina
- 14 February 2022 Special Meeting online
- 21 February 2022 Special Meeting online
- 11 March 2022 Ordinary General Meeting Nuriootpa
- 10 June 2022 Ordinary General Meeting Melrose

There were four advisory committees in 2021/2022 and all agendas and minutes from the Board meetings and these committees are published on the Legatus Group Website. All advisory committee minutes were provided with the agendas to the Legatus Group meetings. The Constituent Councils are provided during the year with Board Agendas, Minutes, Annual Report, Business Plan, Budget and Financial Reports.

Committee	Members
Audit Committee	<ul style="list-style-type: none"> • Mayor Kathie Bowman (Chair) • Mayor Rodney Reid • Mr Peter Ackland • Mr Colin Byles • Mr Ian McDonald
Management Group (Council CEOs)	<ul style="list-style-type: none"> • Mr Sam Johnson OAM (Mt Remarkable) (Chair) • Mr James Miller (Adelaide Plains) • Mr Martin McCarthy (Barossa) • Ms Maree Wauchope (Barunga West) • Dr Helen Macdonald (Clare & Gilbert Valleys) • Mr Russell Peate (Copper Coast) • Mr Eric Brown (Flinders Ranges) • Mr David Stevenson (Goyder) • Mr Brian Carr (Light) • Mr Colin Byles (Northern Areas) • Mr Dylan Strong (Orroroo/Carrieton) replaced by Mr Paul Simpson • Mr Stephen Rufus • Mr Peter Ackland (Pirie Regional) • Mr Andrew MacDonald (Wakefield) • Mr Andrew Cameron (Yorke Peninsula)
Road & Transport Infrastructure Advisory Committee:	<ul style="list-style-type: none"> • Dr Helen Macdonald Chair (CEO Clare & Gilbert Valleys Council) • Lee Wallis (Goyder) • Steve Kaesler (Barossa) • Tom Jones (Adelaide Plains) • Mike Wilde (Department of Planning, Transport and Infrastructure)

	<ul style="list-style-type: none"> • Kelly-Anne Saffin (CEO RDA YMN) • Dylan Strong (CEO Orroroo Carrieton) • Michael McCauley (Yorke Peninsula) • Stuart Roberts (Wakefield) • Mitchell Foote (Flinders Ranges)
Community Wastewater Management Advisory Committee	<ul style="list-style-type: none"> • Andrew MacDonald Chair (CEO Wakefield) • Gary Easthope (Clare and Gilbert Valleys) • Adam Broadbent (Light) • Matthew McRae (Copper Coast) • Riaz Uddin (Goyder) • Hayden Battle (Wakefield)

Chairs Report – Mayor Phillip Heaslip

It has been my pleasure to serve in this my inaugural year as Chair and I take this opportunity to report on some of the highlights of the past year.

Internally we have undertaken workshops and surveys to update our Strategic Plan which has been distributed to member councils for their consideration. This will be the subject of a report at the 9 September 2022 Legatus Group Ordinary meeting. We extended the contract of our CEO Mr Simon Millcock until 30 June 2024.

The board has taken an approach over the past three years to not significantly increase members fees whilst using the reserves to undertake both administration and project work including the appointment of an Administration Officer. The board has noted this will need reviewing in the coming year, we plan to have met the targets for our reserves as previously agreed to by June 2023.

The board has focused this year on the key areas of:

- Roads and Transport Infrastructure
- Waste Management – including Wastewater
- Community Capacity Wellbeing
- Environmental Stainability

The Legatus Group provides a pivotal role to member councils in advocating on regional and state-wide issues and this has included:

- Rating equity associated with major energy producers that resulted in Hon Geoff Brock MP introducing a Private Members Bill in December 2021 which was not able to progress as time ran out to pass the Bill during that Parliament. The Legatus Group continued to lobby prior to the State election and then with all Local Members of the new Parliament to reintroduce and support the Bill.

- Wellbeing and Mental Health via a Memorandum of Understanding with Lifeline Country to Coast to support the existing and develop new Connect Centres within the region. This has gained traction with Hon Geoff Brock MP, Fraser Ellis MP and Penny Pratt MP co-signing a letter to the Minister for Health to support the Legatus Group – Lifeline recommendations. This included support for the extension of the two Family and Business Support Mentors through Dept Primary Industries and Regions within our northern councils.
- Assisted with matters relating to Community Wastewater Management Schemes (CWMS) which has seen a review and CWMS reform program.
- Delivered the SA Regional Organisation of Councils a SA Regional Road Priority Project.
- Assisted with the Northern and Yorke Drought Resilience Plan in partnership with Regional Development Australia Organisations and the Northern and Yorke Landscape Board.

The Legatus Group provided support at a regional and state level with forums, workshops and webinars including:

- SA CWMS Conference
- Legatus Group Waste Forum
- Yorke Mid North Alliance Regional Planning Forum
- Legatus Group Regional Roads Forum
- Accessible Tourism Forum
- Ageing and Disability Lifestyle Expo
- Community Development Forum
- Aboriginal self-determination Webinar
- Native Foods Cultural Awareness Forum

Key reports and projects supported this year by the Legatus Group were:

- Smart Irrigation (Copper Coast & Orroroo Carrieton)
- Stormwater Harvesting (Copper Coast, Light & Adelaide Plains)
- CWMS Pump Monitoring and Management (Copper Coast)
- South Flinders Storytelling Brighter Futures Podcast project
- Legatus Group Regional Local Roads Plan database updates
- CWMS on-line training project
- Handling Customer Request processes
- Assessment of Bridge and Culverts report
- Legatus Group Waste and Resource Recovery Strategy and Action Plan 2021-2026
- Northern and Yorke Climate Change Sector Agreement
- Opportunities for the Development of Accessible Tourism on the Yorke Peninsula
- Remarkable Southern Flinders Ranges Tourism report

Whilst we have commenced the Regional Workforce Attraction, Development & Retention Action Plan for the Legatus Group LGAs in collaboration with Torrens University Australia.

Direct support has been provided to successful grant applications for the region:

- 2021 SLRP grants resulting in over \$3.8m for local roads.
- Resilient Coastal Ecosystems for Environment and Tourism works in coastal areas adjacent to the Walk the Yorke trail with just under \$1m awarded as part of a \$1.6m, 3-year project.

Current grant applications that the Legatus Group are involved with are:

- Pilot Organics Processing Plant at Peterborough
- Carbon Offsetting for Local Government
- Climate Resilient Asset Capacity Augmentation for Community Wastewater Management
- with Constructed Floating Wetland Systems
- Caravan / RV Dump Point Project
- LG Career Pathways & Workforce Toolkit for Regional SA Councils

The Legatus Group continued to support the South Australia Drought Resilience Adoption and Innovation Hub as a Local Government project partner and it was pleasing to see its head office open in Roseworthy and one of the nodes in Orroroo.

Roadworks on National and State Highways continues to progress whilst the Road and Transport Infrastructure Advisory Committee have been active this year via updates to our Regional Roads Plan and renewed Deficiency Action Plan.

There has been significant support for equity associated with the Special Local Roads Program funding and we look forward to positive outcomes especially for the Yorke Peninsula Council application in the upcoming announcements.

The 2021 Legatus Group Road and Transport Forum provided the opportunity for member councils to come together and discuss and be more informed on issues around areas such as heavy vehicle access.

Whilst not relevant to all member councils the Assessment on Bridge and Culverts report is a valuable step in identifying the regions priorities.

The release of the Legatus Group Waste and Resource Recovery Strategy and Action Plan 2021-2026 has been of major interest to members in the area of waste and recycling. Local Government needs to work cooperatively with the SA Government including both Green Industries SA and the EPA in making a significant contribution to positive reforms currently taking place in South Australia.

The South Australian Government released the South Australia's Waste Strategy 2020-25, showing that Regional Waste Management Plans are to be in place for all SA regional local government areas and/or regional city clusters by 2023. The Plans are required to set regionally appropriate and progressive waste diversion targets. The 20-Year State Infrastructure Strategy identifies opportunities for development in regional areas, including in investment in:

- equipment and facilities for waste compaction and bulk hauling to reduce costs of transporting waste to end markets;
- expanding or developing commercial composting organics from MSW and industries such as vineyards, orchards and other agriculture; and
- developing high-value organics products.

In March 2021, the South Australian Regional Organisation of Councils through the Legatus Group released a Report on Waste Management Infrastructure for South Australian Regional Councils to assist with future actions regarding Waste Management for Regional Local Governments in SA.

Through our partnerships with the University sector, we have released in 2021 reports on:

- Making and Using Organic Compost
- Implementing the Circular Economy in SA
- A supply chain analysis of the circular economy in regional South Australia

The Legatus Group has identified a series of targeted projects that leverage advocacy and collaboration activities to deliver targeted outcomes for the region through the Legatus Group Waste and Resource Recovery Strategy 2021-2026 and its Action Plan.

We continue to encourage and foster closer working relationships with the three Regional Development Australia (RDA) organisations and the Northern and Yorke Landscape Board.

The region has been proactive in supporting the challenges of our changing environment through the development of the Sector Agreement for the Climate Change Adaptation Plan and we now have the Barossa Light Adelaide Plains councils incorporated into this plan. The continued support for the Northern and Yorke Coastal Management Action Plan included the coordination of workshops and a grant application through the Northern and Yorke Landscape Board. The Legatus Group have been an active supporter of the SA Coastal Council Alliance.

The Legatus Group have supported and are an active partner in the Northern and Yorke Landscape Board Aboriginal Engagement Committee and staged a number of webinars, workshops and forums.

We acknowledge the RDA's who have committed their staff to be members of several Legatus Group Advisory Committee and or Project Reference Groups. The Legatus Group CEO and staff committed large amounts of time to the development of many Conferences and Forums. I also note with positivity the CEO and staff's efforts to support other regional councils through their roles.

The collaboration and establishment of MoUs and partnerships with universities has been strengthened during the past year and provided valuable reports through research and partnerships and provides cost effective research projects.

The Audit and Risk Management Group Committee have ensured that the work plan has assisted us in improving our governance and recommendations around variations to our policies.

There has been valuable feedback gained from the Legatus Group Management Group meetings and information sharing opportunities by and for this CEO group.

The Community Wastewater Management Advisory Committee assisted in gaining a further extension of the Joint CWMS program until June 2023, staging of a successful SA conference, developing an online training program and assisting with the reforms being developed by the LGA CWMS Committee.

It was noticeable that there was a reduced attendance by the State Government Members of Parliament and our Federal Member although the Hon Geoff Brock MP is an exception and is a regular attendee.

In closing I would like to thank everyone who has taken a proactive role in progressing the strategic initiatives of the region. I thank Mayors Bill O'Brien and Rodney Reid for your roles as Deputy Chairs, Mayors Bill O'Brien and Peter Matthey as our SAROC representatives and Mayor Kathy Bowman as Chair of our Audit and Risk Management Committee.

I note that the reports prepared by the Legatus Group CEO and progressed to SAROC and other stakeholders and partners in all tiers of government continue to be well received. The organisations

positive approach to strong partnerships and a collaborative approach, with our other regional local government associations, stakeholders and tiers of government continues.

These activities are coordinated and managed by our CEO Mr Simon Millcock. I wish to thank him for his committed, dedicated and consistent approach in the development and delivery of the goals and directions of the board.

I would like to acknowledge all the Board members and those who have committed time to the Advisory Committees. Your valuable service to our communities and the region continues to provide much needed leadership into the future.

Mayor Phillip Heaslip

Chairman Legatus Group

CEO Report – Mr Simon Millcock

Firstly, I would like to acknowledge the support provided to me by the Chair Mayor Phillip Heaslip and Deputy Chairs Mayor Rodney Reid and Bill O'Brien, Board, CEOs, Committees, Regional Partners and the Legatus Group staff for the past year.

This year saw the scaling back on some of project work with a focus on a more consolidated approach by the board to reflect the strategic priorities whilst continuing to support state-wide, regional and subregional programs and research.

This was made possible by the boards continued approach to reducing their reserves and utilising the carry over and grant funding from the LGA Regional Capacity Building Allocations.

We were not as successful with grant applications compared to recent years but all contracts for grants and projects have been acquitted and reported on accordingly. In last year's annual report, I outlined consideration is needed to not raise expectations of increased capacity and or project delivery into the future due to the reliance on grants. This has now included the closure of the Legatus Group Office and its associated costs. Whilst the financial services have seen a significant increase as we moved away from member councils providing this service at a reduced rate.

\$103,927 was generated from other income streams and council contributions were \$170,400. As such 62% of the Legatus Group's income came from its membership fees. The 15-member council contributions during the previous five years had been on average around 26% of the Legatus Group Income. Individually members contributions to the overall income were 4% and is significantly lower than other Regional LGAs.

The result is that the Legatus Group is in a sound financial position to cover its forthcoming liabilities and this is reflected in the 2022 – 2023 business plan and budget. The board has noted that the current use of reserves to fund some administration costs beyond June 2023 is not sustainable and that this is to be addressed in the coming year.

Due to the APR. Intern program no longer being accessible there was a reduction in the level of funding available for cost effective research although the partnerships with the Universities have continued to add value to our programs.

This year saw my attendance and deliver of agendas, minutes and reports to close to 40 Legatus Group Board, Advisory Committee, Yorke Mid North Alliance and SAROC meetings whilst managing the delivery of state and regional forums, workshops and webinars. There was considerable time spent with the development and management of reference groups for nearly all projects.

Employment numbers were reduced this year to a part time Project Manager Dr Paul Chapman (partly funded through the LGA CWMS Managamnet Committee). The board supported having a part time administration officer and after the initial contract fell through, we were able to contract Tracey Rains who commence in November 2021. This caused some reduced level of productivity but has now provided beneficial outcomes with Tracey having been in place for several months.

A significant amount of time was provided on the review of the Legatus Group Strategic Plan which is currently with Councils for their consideration whilst the Charter updates are also with member councils and these are reflective of the current thinking of the board.

Following a variation to the format for the Legatus Regional Management Group (CEOs) they have taken on a forum style approach as opposed to a meeting style.

In collaboration with the LGA this year saw a large commitment of my time in progressing the advocacy on Rating Equity through initially the Legatus Group then SA Regional Organisation of Councils and the LGA Board.

My representation includes as a member of the Yorke Mid North Alliance, LGA Regional CEOs Forum and the Northern and Yorke Landscape Board Aboriginal Engagement Committee.

I provided a regional voice to help support the local government sector in the following areas:

- Local Govt Grants Network Best Practice Grants Guide
- Judge for the Local Government Information Technology SA Incorporated Awards
- Creative Industries Think Tank
- SA Volunteer Conference and Regional Network

The Legatus Group Website was updated and a bi monthly CEO Newsletter developed along with increased publication on social media to keep members and partners informed. The following were delivered and or published and they flow on from previous projects and report.

Waste

- Legatus Group Waste and Resources Recovery Strategy and Action Plan
- Implementing the Circular Economy in SA research paper
- A supply chain analysis of the Circular Economy in Regional South Australia
- 3 videos featuring volunteer based recycling projects in the Barossa Valley and Clare and Gilbert Valleys
- Endorsement of the content for 9 CWMS on-line training videos

Roads / Transport

- SA Regional Road Priority Report
- Bridge Deficiency Report
- Legatus Group Road Deficiency Action Plan 2022 Minor Update

Community / Tourism

- SA Film Corp publication featuring 9 of the member councils as Film Friendly Councils from the Flinders Ranges, Southern Flinders and Yorke Peninsula regions

- Brighter Futures Storytelling / Podcasts featuring 7 communities across the Southern Flinders Ranges
- Partner with the Opening the Door to Nature – accessible tourism project to be delivered across the region in 2022/2023
- Inclusive and Accessible Tourism Experiences Yorke Peninsula report
- Remarkable South Flinders Ranges Tourism Alliance report

An update on the Wellbeing Gap Analysis was completed in June 2022 and this has been used as the basis for the joint approach to the Minister for Health by local MPs, Lifeline and Legatus Group for increased resources in the centralised model for mental health.

Following a workshop to identify business systems for member councils and with some seed funding the project Handling Customer Request Processes was developed by the Port Pirie Regional Council with several member councils involved.

The Local Govt Workforce research project with Torrens University commenced and a final report is due in September 2022.

I would like to sincerely thank the support I received from Paul Chapman, Tracey Rains and Colin Davies. Working as a team in isolation across a myriad of topics had its challenges but the resulting work from all was of a professional standard that reflected well for the Legatus Group.

Simon Millcock

CEO Legatus Group

Chair Legatus Group Audit and Risk Committee – Mayor Kathy Bowman

This is a summary of activities undertaken, and recommendations made during 2021-2022.

The committee met on 4 occasions with 2 special meetings which is accordance with the Charter with the following attendance.

Date	No of Members Attending
24 August 2021	4
30 August 2021(Special Meeting)	3
22 November 2021	4
30 November 2021(Special Meeting)	5
1 March 2022	5
24 May 2022	4

Committee Member	No of Meetings Attended
Chairman Mayor Kathie Bowman	3
Mayor Rodney Reid	6

Peter Ackland	4
Colin Byles	6
Ian McDonald	6

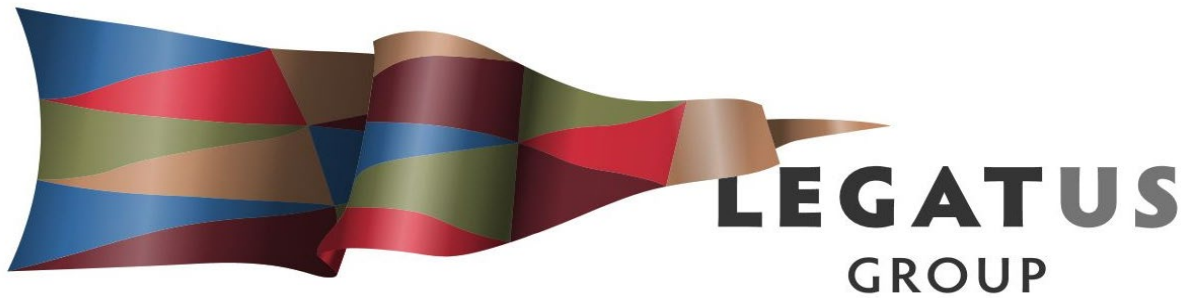
The following table sets out the principal issues addressed by the Committee for 2021-2022 year.

Principal Issues Examined	Recommendations to Board
Financial Report	No issues, unqualified audit, adopted for the 21/22 financial year.
Review of budget against actuals	Noted no issues and supported the allocation of the expenditure identified of carry over reserves and accumulated surplus for business plan and budgets.
Review of work plan, internal controls	<ol style="list-style-type: none"> 1. Work planned maintained and adoption of recommendations by Auditor re policies. 2. Recommended and supported workshop on strategic plans and long term financial plan with appropriate recommendations to the board. 3. Assisted with and provided recommendations re the provision of Financial Management Services.
Charter	Recommended the Legatus Group adopt a variation to the Legatus Group Charter and supported the development of workshop to review the updated charter and its subsequent recommendation to distribute the revised charter to the board for their consideration.
Business, Budget and Strategic Plan	<ol style="list-style-type: none"> 1. Noted the development of the 2021-2022 business plan and budget and its quarterly updates. 2. Noted and supported the development of a workshop for updating the Legatus Group Strategic Plan and provided input to the review.
Membership	Recommendations to Board re membership of Audit Committee
Equity / reserves	Recommendations to Board on the levels to be held

Mayor Kathy Bowman

Chairman Legatus Group Audit and Risk Management Committee

CENTRAL LOCAL GOVERNMENT
REGION of SA
trading as



Annual Financial
Statements

For the financial year

1 July 2021 – 30 June 2022

LEGATUS GROUP

General Purpose Financial Reports
for the year ended 30 June 2022

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LEGATUS GROUP

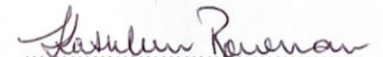
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2022

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Group 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 Group'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 Group provide a reasonable assurance that the Group's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Group's accounting and other records.


.....
Simon Francis MILLCOCK
CHIEF EXECUTIVE OFFICER


.....
Mayor Kathie BOWMAN
CHAIR, Audit & Risk Management
Committee

Date: 9 SEPT 2022.

STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2022

	Notes	2022 \$	2021 \$
INCOME			
Council Contributions	2	170,400	177,525
Grants, subsidies and contributions	2	93,783	333,151
Investment income	2	7,032	8,188
Reimbursements	2	-	75,400
Other income	2	3,108	15,279
Total Income		<u>274,323</u>	<u>609,543</u>
EXPENSES			
Employee costs	3	263,171	352,082
Materials, contracts & other expenses	3	305,395	555,477
Depreciation, amortisation & impairment	3	7,209	5,489
Total Expenses		<u>575,775</u>	<u>913,048</u>
OPERATING SURPLUS / (DEFICIT)		(301,453)	(303,505)
Other Comprehensive Income		-	-
NET SURPLUS / (DEFICIT)		(301,453)	(303,505)
TOTAL COMPREHENSIVE INCOME		<u><u>(301,453)</u></u>	<u><u>(303,505)</u></u>

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

LEGATUS GROUP

STATEMENT OF FINANCIAL POSITION

as at 30 June 2022

	Notes	2022 \$	2021 \$
ASSETS			
Current Assets			
Cash and cash equivalents	4	657,733	929,918
Trade & other receivables	4	<u>2,152</u>	<u>39,970</u>
Total Current Assets		<u>659,885</u>	<u>969,888</u>
Non-current Assets			
Infrastructure, property, plant & equipment	5	<u>13,872</u>	<u>19,361</u>
Total Non-current Assets		<u>13,872</u>	<u>19,361</u>
Total Assets		<u>673,757</u>	<u>989,249</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	6	15,037	37,162
Provisions	6	<u>23,881</u>	<u>19,350</u>
Total Current Liabilities		<u>38,918</u>	<u>56,512</u>
Non-current Liabilities			
Provisions	6	<u>15,667</u>	<u>12,113</u>
Total Non-current Liabilities		<u>15,667</u>	<u>12,113</u>
Total Liabilities		<u>54,585</u>	<u>68,625</u>
NET ASSETS		<u>619,172</u>	<u>920,624</u>
EQUITY			
Accumulated Surplus		349,402	650,854
Other Reserves	7	<u>269,770</u>	<u>269,770</u>
TOTAL EQUITY		<u>619,172</u>	<u>920,624</u>

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

LEGATUS GROUP

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2022

		Accumulated Surplus	Other Reserves	TOTAL EQUITY
2022	Notes	\$	\$	\$
Balance at end of previous reporting period		650,854	269,770	920,624
Net Surplus / (Deficit) for Year		(301,453)	-	(301,453)
Other Comprehensive Income				
Transfers between reserves	7	-	-	-
Balance at end of period		349,402	269,770	619,172
2021				
Balance at end of previous reporting period		704,359	519,770	1,224,129
Restated opening balance		704,359	519,770	1,224,129
Net Surplus / (Deficit) for Year		(303,505)	-	(303,505)
Other Comprehensive Income				
Transfers between reserves	7	250,000	(250,000)	-
Balance at end of period		650,854	269,770	920,624

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

LEGATUS GROUP

STATEMENT OF CASH FLOWS for the year ended 30 June 2022

		2022	2021
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Council Contributions		170,400	177,525
Investment receipts		7,032	8,188
Grants utilised for operating purposes		131,599	387,027
Reimbursements		-	75,400
Other revenues		3,108	15,279
<u>Payments</u>			
Employee costs		(255,086)	(338,002)
Materials, contracts & other expenses		(327,520)	(653,504)
Net Cash provided by (or used in) Operating Activities	8	(270,467)	(328,087)
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Sale of replaced assets		-	-
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	-
Expenditure on new/upgraded assets		(1,720)	-
Purchase of investment property		-	-
Net purchase of investment securities		-	-
Development of real estate for sale		-	-
Loans made to community groups		-	-
Capital contributed to equity accounted Council businesses		-	-
Net Cash provided by (or used in) Investing Activities		(1,720)	-
CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
Proceeds from borrowings		-	-
Proceeds from aged care facility deposits		-	-
<u>Payments</u>			
Repayments of borrowings		-	-
Repayment of finance lease liabilities		-	-
Repayment of aged care facility deposits		-	-
Net Cash provided by (or used in) Financing Activities		-	-
Net Increase (Decrease) in cash held		(272,187)	(328,087)
Cash & cash equivalents at beginning of period	8	929,919	1,258,006
Cash & cash equivalents at end of period	8	657,733	929,919

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1. Basis of Preparation

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

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

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

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

1.1 Historical Cost Convention

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

1.2 The Local Government Reporting Entity

The Legatus Group ("the Group") is a regional subsidiary under Section 43 and Schedule 2 of the *Local Government Act 1999*.

The Constituent Councils are:

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

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

1.3 Income recognition

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

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.4 Cash, Cash Equivalents and other Financial Instruments

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

Receivables for generally unsecured and do not bear interest. All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 10.

1.5 Vehicles & Contents

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

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Group for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are as follows:

Contents	\$2,000
Motor Vehicles	\$5,000

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

Contents	1 to 5 years
Motor Vehicles	3 to 5 years

1.6 Payables

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

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

1.7 Employee Benefits

Salaries, Wages & Compensated Absences

The Group has 2 FTE employees as at the 30 June 2022, a Chief Executive Officer, a part-time Project Officer and a part-time Admin Officer. Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government 10 year bond rates.

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

No accrual is made for sick leave as the Group's 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. The Group does not make payment for untaken sick leave.

1.8 Superannuation

The Group contributes the statutory 10.0% SGC superannuation to the nominated superannuation funds for all staff. This will increase to 10.5% for the 2022-23 financial year.

1.9 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.

1.10 Leases

In the previous year, the Group performed an assessment of the potential impact of AASB 16 *Leases*. The Group is only engaged in a short-term lease as per Section 5 of AASB 16 and therefore the lease is recognised as an operating expense on a straight-line basis over the term of the lease.

1.11 New Accounting Standards

In the current year, the Group adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to the Group's accounting policies.

The Group has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective. Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2022 reporting period and have not been used in preparing these reports.

AASB 2018-6 Amendments to Australia Accounting Standards – Definition of a Business

AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material

AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current

AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvement 2018-2020 and Other Amendments

AASB 17 Insurance Contracts

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

1.12 Economic Dependencies

The Group is aware of its current dependence on Grants Revenue received from the Commonwealth Government, State Government and the Local Government Association for the ongoing operations of the Group. Should the Group not secure funding or a significantly reduced level of funding in future years, it may impact on the ability of the Group to continue operating as a going concern.

1.13 Disclaimer

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

1.14 Comparative Information

During the financial year, the Group has reviewed the allocation and classification of some transactions which have been updated in the comparative information presented. Changes in classification has resulted in no change to the previously reported financial performance and position of the Group.

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 2 - INCOME

	2022 \$	2021 \$
COUNCIL CONTRIBUTIONS		
<u>General Contribution</u>	<u>170,400</u>	<u>177,525</u>
	<u>170,400</u>	<u>177,525</u>
INVESTMENT INCOME		
Interest on investments		
Local Government Finance Authority	7,032	8,185
Banks	-	3
	<u>7,032</u>	<u>8,188</u>
REIMBURSEMENTS		
- for Internships	-	75,400
	<u>-</u>	<u>75,400</u>
OTHER INCOME		
Conference Registrations & Sponsorship	3,108	15,279
	<u>3,108</u>	<u>15,279</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS		
Waste Management	-	60,000
CWMS	28,000	61,000
Coastal Management	-	140,000
Research & Development	-	26,000
Regional Capacity	42,783	-
SA Road Funding	15,000	-
NRM - - Landscape Priority	8,000	-
Sundry	-	46,151
	<u>93,783</u>	<u>333,151</u>
<i>The functions to which these grants relate are shown in Note 10.</i>		
Sources of grants		
State government	8,000	174,000
LGA	85,783	159,151
	<u>93,783</u>	<u>333,151</u>

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 3 - EXPENSES

	2022 \$	2021 \$
EMPLOYEE COSTS		
Salaries and Wages	198,882	281,829
Employee leave expense	31,768	33,226
Superannuation	22,064	28,510
Workers' Compensation Insurance	4,232	2,012
Professional Development	127	400
FBT	6,098	6,106
Total Operating Employee Costs	263,171	352,082
Total Number of Employees	2.0	1.4
<i>(Full time equivalent at end of reporting period)</i>		
MATERIALS, CONTRACTS & OTHER EXPENSES		
<u>Prescribed Expenses</u>		
Auditor's Remuneration	2,338	2,238
Subtotal - Prescribed Expenses	<u>2,338</u>	<u>2,238</u>
<u>Other Materials, Contracts & Expenses</u>		
Contractors & Consultants	241,380	461,067
Legal Expenses	80	-
Unleaded Fuel	4,075	3,053
Other Motor Vehicle Costs	2,752	2,754
Members Allowances & Support	4,125	5,500
Meetings & Conferences	4,807	23,692
Insurance	8,921	7,980
Rental - Premises	9,603	9,442
Advertising	704	3,905
Accommodation	1,932	3,587
Airfares, Taxi Fares & Parking	263	2,790
Travel - Reimbursement	1,124	2,086
Catering & Meals	7,372	17,142
Telephone & Internet	3,871	5,797
IT & Web	10,963	-
Postage/Stationery	784	594
Sundry	300	3,849
Subtotal - Other Materials, Contracts & Expenses	<u>303,057</u>	<u>553,239</u>
	305,395	555,477
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Motor Vehicle	5,489	5,489
Contents	1,720	-
	<u>7,209</u>	<u>5,489</u>

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 4 - CURRENT ASSETS

CASH & EQUIVALENT ASSETS

Cash at Bank	12,324	91,271
Deposits at Call	645,409	838,647
	<u>657,733</u>	<u>929,918</u>

TRADE & OTHER RECEIVABLES

Accrued Revenues	495	224
Debtors - General	-	39,270
GST / FBT Recoupment	1,657	476
	<u>2,152</u>	<u>39,970</u>

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 5 - NON-CURRENT ASSETS - VEHICLES & CONTENTS

	2021				2022			
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Motor Vehicles	-	28,967	(9,606)	19,361	-	28,967	(15,095)	13,872
Contents	-	3,948	(3,948)	-	-	3,678	(3,678)	-
TOTAL PLANT & EQUIPMENT	-	32,915	(13,554)	19,361	-	32,645	(18,773)	13,872
<i>Comparatives</i>	-	32,915	(8,065)	24,850	-	32,915	(13,554)	19,361

	2021	CARRYING AMOUNT MOVEMENTS DURING YEAR							2022	
	\$	\$							\$	
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers		Net Revaluation	CARRYING AMOUNT
	New/Upgrade	Renewals	In				Out			
Motor Vehicles	19,361	-	-	-	(5,489)	-	-	-	-	13,872
Contents	-	1,720	-	-	(1,720)	-	-	-	-	-
TOTAL PLANT & EQUIPMENT	19,361	1,720	-	-	(7,209)	-	-	-	-	13,872
<i>Comparatives</i>	<i>24,850</i>	-	-	-	<i>(5,489)</i>	-	-	-	-	<i>19,361</i>

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 6 - LIABILITIES

	2022		2021	
	Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES				
Goods & Services	2,205	-	32,740	-
Payments received in advance	7,500	-	-	-
Accrued expenses - employee entitlements	4,082	-	2,160	-
Accrued expenses - other	1,250	-	1,759	-
GST & PAYG	-	-	503	-
	15,037	-	37,162	-
PROVISIONS				
Employee entitlements - Annual Leave	23,881	-	19,350	-
Employee entitlements - Long Service Leave	-	15,667	-	12,113
Future reinstatement / restoration, etc				
Other				
	23,881	15,667	19,350	12,113

Note 7 - RESERVES

OTHER RESERVES	1/7/2021	Transfers to Reserve	Transfers from Reserve	30/6/2022
General Reserve	269,770	-	-	269,770
TOTAL OTHER RESERVES	269,770	-	-	269,770
<i>Comparatives</i>	<i>519,770</i>		<i>(250,000)</i>	<i>269,770</i>

PURPOSES OF RESERVES

Other Reserves

This reserve was established to provide for one year of basic operation (employee costs, vehicle costs, insurance, materials), should no revenue be received.

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 8 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2022 \$	2021 \$
Total cash & equivalent assets	4	<u>657,733</u>	<u>929,918</u>
Balances per Cash Flow Statement		<u>657,733</u>	<u>929,918</u>

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

Net Surplus (Deficit)		(301,453)	(303,505)
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		7,209	5,489
Net increase (decrease) in unpaid employee benefits		8,085	14,080
		(286,159)	(283,936)
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		37,818	53,875
Net increase (decrease) in trade & other payables		(22,125)	(98,027)
Net increase (decrease) in other liabilities		-	-
Net Cash provided by (or used in) operations		<u>(270,466)</u>	<u>(328,088)</u>

(c) Non-Cash Financing and Investing Activities

(d) Financing Arrangements

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

Corporate Credit Cards	1,000	1,000
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Note 9 - FUNCTIONS

The activities of the Region are categorised into the following programs, projects & activities:

- 1 Corporate Function
- 2 P001 - Regional & Community Sustainability
- 3 P003 - Regional Waste Management
- 4 P005 - Natural resources Management
- 5 P007 - LGA R&D projects
- 6 P009 - CWMS & Climate Change Co-ordinator
- 7 P017 - Waste Management Composting
- 8 P019 - Coastal Adaptation
- 9 P022 - Roads & Transport
- 10 P027 - Community Capacity Building
- 11 P028 - Regional Capacity Building
- 12 P029 - LGA R&D Projects
- 13 P032 - Sustainability Hub
- 14 P031 - Digital Maturity Index
- 15 P034 - N&Y Coastal Management Action Plan
- 16 P036 - LGA - R&D Regional Youth Volunteering
- 17 P037 - Creative Industries Project
- 18 P038 - Regional Waste Strategy
- 19 P040 - Disability Inclusion Action Plan
- 20 P042 - Drought Wellbeing Project
- 21 P043 - Stormwater Harvesting Trial
- 22 P044 - IT Data Gathering & Digital Research
- 23 P045 - Aboriginal Engagement Committee

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 10 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits **Accounting Policy:** Carried at lower of cost and net realisable value; Interest is recognised when earned.

Terms & conditions: Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 1.05% as at 30 June 2022

Carrying amount: approximates fair value due to the short term to maturity.

Receivables - Trade & other debtors

Accounting Policy: Carried at nominal value.

Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest.

Carrying amount: approximates fair value.

Liabilities - Creditors and Accruals

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

Terms & conditions: Liabilities are normally settled on 30 day terms.

Carrying amount: approximates fair value.

Liquidity Analysis

2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	657,733	-	-	657,733	657,733
Receivables	2,152	-	-	2,152	2,152
Other Financial Assets	-	-	-	-	-
Total	659,885	-	-	659,885	659,885
Financial Liabilities					
Payables	1,250	-	-	1,250	1,250
Current Borrowings	-	-	-	-	-
Non-Current Borrowings	-	-	-	-	-
Total	1,250	-	-	1,250	1,250
2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	929,918	-	-	929,918	929,918
Receivables	39,970	-	-	39,970	39,970
Other Financial Assets	-	-	-	-	-
Total	969,888	-	-	969,888	969,888
Financial Liabilities					
Payables	35,002	-	-	35,002	35,002
Current Borrowings	-	-	-	-	-
Non-Current Borrowings	-	-	-	-	-
Total	35,002	-	-	35,002	35,002

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 Group.

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 Group is the carrying amount, net of any allowance for doubtful debts. All Group 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 Group's boundaries, and there is no material exposure to any individual debtor.

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

Liquidity Risk is the risk that the Group will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates.

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 11 - FINANCIAL INDICATORS

	2022	2021	2020
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These Financial Indicators have been calculated in accordance with *Information Paper 9 - Local Government Financial Indicators* prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.

The Information Paper was revised in May 2015 and the financial indicators for previous years have been re-calculated in accordance with the revised formulas.

Operating Surplus Ratio

<u>Operating Surplus</u>	(109.9%)	(49.8%)	31.2%
Total Operating Income			

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

Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	(221%)	(148%)	(165%)
Total Operating Income			

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

Asset Renewal Funding Ratio

<u>Net Asset Renewals</u>	0%	0%	305%
Depreciation Expenditure			

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 12 - UNIFORM PRESENTATION OF FINANCES

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

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

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

	2022 \$	2021 \$
Income	274,323	609,543
Expenses	<u>(575,775)</u>	<u>(913,048)</u>
Operating Surplus / (Deficit)	(301,453)	(303,505)
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	-	-
Add back Depreciation, Amortisation and Impairment	7,209	5,489
Proceeds from Sale of Replaced Assets	<u>-</u>	<u>-</u>
	7,209	5,489
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(1,720)	-
Amounts received spec. for New and Upgraded Assets	-	-
Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i>	<u>-</u>	<u>-</u>
	(1,720)	-
Net Lending / (Borrowing) for Financial Year	<u>(295,964)</u>	<u>(298,016)</u>

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 13 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Group include the 15 Mayors/Chairpersons of the constituent Councils and the CEO. In all, 1 person was paid the following total compensation:

	2022	2021
	\$	\$
Salaries, allowances & other short term benefits	158,801	154,050
Member Allowance	4,125	5,500
Post-employment benefits	15,880	14,635
FBT	6,098	6,106
TOTAL	184,904	180,291

The Group received the following amounts in total:

	2022	2021
	\$	\$
Contributions for fringe benefits tax purposes	-	-
TOTAL	-	-

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

During the reporting period, no Key Management Personnel or parties related to them had any transactions on more favourable terms than those available to the general public.

OTHER RELATED PARTIES

Amounts received from Related Parties during the financial year and owed by Related Parties at the end of the financial year (inclusive of GST).	Received 2022	Outstanding 2022
	\$	\$
The Barossa Council	12,496	-
Barunga West Council	12,496	-
Clare and Gilbert Valleys Council	12,496	-
Copper Coast Council	12,496	-
The Flinders Ranges Council	12,496	-
Regional Council of Goyder	12,496	-
Light Regional Council	12,496	-
Adelaide Plains Council	12,496	-
District Council of Mount Remarkable	12,496	-
Northern Areas Council	12,496	-
District Council of Orroroo / Carrieton	12,496	-
District Council of Peterborough	12,496	-
Port Pirie Regional Council	12,496	-
Wakefield Regional Council	12,496	-
Yorke Peninsula Council	12,496	-
TOTAL	187,440	-

Description of Services provided to all Related Parties above:

The Legatus Group is the peak regional local government organisation that is focused on the interests of its communities. The Legatus Group's primary purpose focuses on the wealth, wellbeing and social cohesion of these communities via a sustainable approach of productive landscapes and natural environment. Its focus is on the key roles of local government.

The Group has Five Primary Goals and numerous strategies to achieve these are outlined in the Group's Strategic Plan 2018-2028 which is available on the Group's website.

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2022

Note 14 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE STATEMENT OF FINANCIAL POSITION

There are no contingencies, assets or liabilities not recognised in the financial statements for the year ended 30 June 2022.

Note 15 - EVENTS OCURRING AFTER REPORTING DATE

There were no events subsequent to 30 June 2022 that need to be disclosed in the financial statements.

LEGATUS GROUP

ANNUAL 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 the Legatus Group for the year ended 30 June 2022, the Council's Auditor, Dean Newbery & Partners, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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


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CHIEF EXECUTIVE OFFICER
The Barossa Council

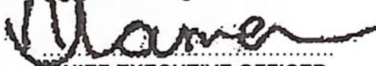

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CHIEF EXECUTIVE OFFICER
Clare & Gilbert Valleys Council


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CHIEF EXECUTIVE OFFICER
The Flinders Ranges Council


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CHIEF EXECUTIVE OFFICER
Light Regional Council

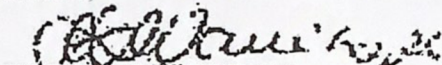

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CHIEF EXECUTIVE OFFICER
District Council of Mount Remarkable


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CHIEF EXECUTIVE OFFICER
Port Pirie Regional Council

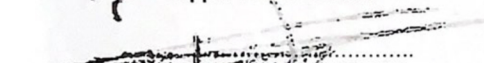

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CHIEF EXECUTIVE OFFICER
York Peninsula Council

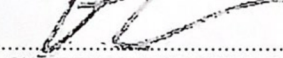

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CHIEF EXECUTIVE OFFICER
Wakefield Regional Council


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CHIEF EXECUTIVE OFFICER
Legatus Group


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CHIEF EXECUTIVE OFFICER
Barunga West Council



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CHIEF EXECUTIVE OFFICER
Copper Coast Council

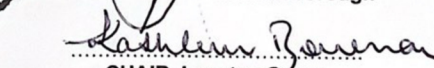

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CHIEF EXECUTIVE OFFICER
Regional Council of Goyder


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CHIEF EXECUTIVE OFFICER
Adelaide Plains Council


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ACTING CHIEF EXECUTIVE OFFICER
Northern Areas Council


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CHIEF EXECUTIVE OFFICER
District Council of Orroroo Carrieton


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CHIEF EXECUTIVE OFFICER
District Council of Peterborough


.....
CHAIR, Legatus Group
Audit & Risk Management Committee


.....
CHAIR
Legatus Group

Date: 9 SEPT 2022