An aerial photograph of a coastal town and an industrial facility. The town is densely packed with houses and buildings, situated on a hillside overlooking the ocean. The industrial facility, featuring large silos and a conveyor system, is located near a pier extending into the water. The ocean is a deep blue, and the sky is a lighter blue with scattered white clouds. The text "DISTRICT COUNCIL OF THE COPPER COAST" is overlaid in white, bold, sans-serif font at the top of the image.

# DISTRICT COUNCIL OF THE COPPER COAST

2016-2017  
Annual Report

*lifestyle location of choice*

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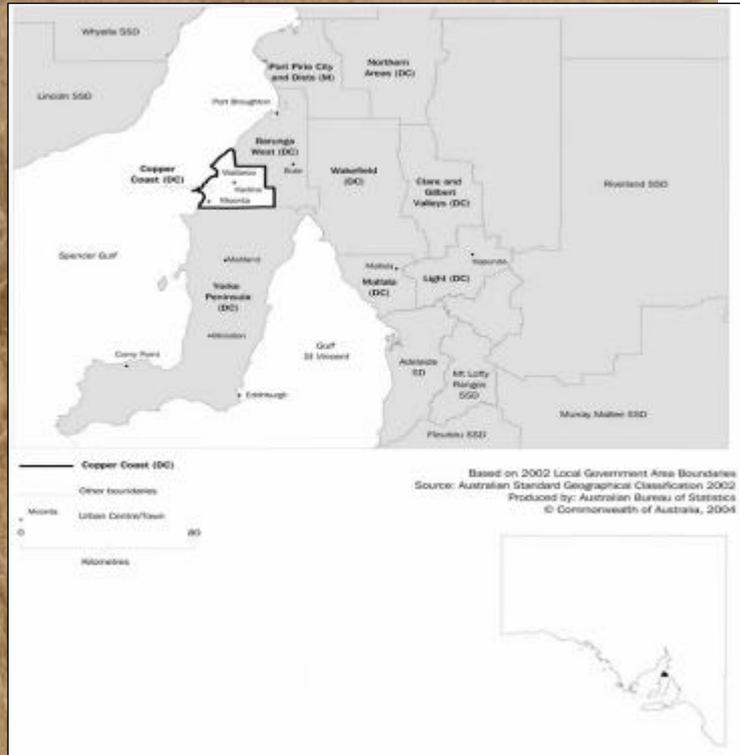
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# Forward

Council is required to produce an Annual Report under the provisions of Section 131 of the Local Government Act 1999.

Annual Reports are produced by the Council to communicate with residents and businesses in the community, ratepayers and prescribed bodies about the Council's governance, its services, performance and achievements.

While Annual Reports are principally documents of accountability, the Council may also use its Annual Report as a document to promote its achievements in the local communities and to attract investment into the area. Annual Reports are also a historical record of the Council's activities during the previous financial year.



# Message from the Mayor

Message to be provided



Paul D.K. Thomas  
**Mayor**







# Message from the CEO

**Peter Harder**

*'I congratulate the Council on its achievements, the forthright manner in which it has gone about its business, the commitment to good governance and above all its assistance to me in my role as CEO.'*



I am pleased to present this Annual Report on behalf of Council which will highlight a number of achievements for the Council.

These achievements are supported by a number of plans, our Strategic Plan "Moving Toward 2025", Infrastructure and Long Term Finance Plan and Business Plans all which will shape our community in a positive way and provide a framework for the future development of the Copper Coast.

It has been another successful year and this report is an opportunity to outline our achievements. I would like to thank all those involved with the successes of 2016/17 as the Council has worked diligently and consistently to build its position as a leader in the region and gained a reputation for being a Council committed to its community through the advancement of social and community benefits.

While the District Council of the Copper Coast, comprising the Elected Members and Staff, are responsible for the good government of the Council, this Council has worked in association with neighbouring Councils in the Yorke Peninsula Council Alliance, and regionally through the Central Local Government Region to demonstrate and reinforce its strong position of leadership and stewardship based on good governance principles. In all political environments, and local Council is certainly one, there are advocates and critics of the outcomes of governance.

Council can rest assured that it has upheld good governance and its responsibility can take many forms.

The Council role is vast and varied and includes the inherited stewardship of heritage and historic character of the Copper Coast towns, where development pressures can potentially erode or change the face completely of the historic fabric that the community strives to retain. Areas like infrastructure, cultural awareness, social and community health and wellbeing, including an emerging issue called climate change. These local issues and many more are the responsibilities taken on by the Elected Council and the staff of the Council. As Council takes on this growing role of responsibility it fulfils its duties in a responsive and compliant manner, such compliance requires consultation with and involvement of the community, together with accessing the best possible advice to assist in the process of making democratic decisions.



*Thrington Rd - Moonta*

There are many times and examples where not everyone agrees with the decisions that are made, but irrespective of this a decision has to be made and is made by the Council based on the best possible advice and for the best foreseeable outcome for the community.

I congratulate the Council on its achievements, the forthright manner in

which it has gone about its business, the commitment to good governance and above all its assistance to me in my role as CEO. I also commend the staff for the commitment they have made in achieving Councils desired outcomes, the service provided to the community, often under trying circumstances and competing priorities.

My role has been made so much easier through their desire to achieve positive results. Above all the Council and staff can be justifiably proud in the fact they have done their best to achieve the highest quality outcomes within their available resources to build the Copper Coast into a successful and thriving Local Government community.

The future remains very exciting for the communities that make up the Copper Coast.

## Council's Vision

As a progressive Council the Elected Members of the District Council of the Copper Coast commit to a forward vision in their Strategic Plan, a plan for 10 years that is reviewed every 4 years.

As an elected body the 10 Councillors, led by the Mayor work for their community, making decisions about policies, establishing community priorities, application of scarce resources and balancing the needs of the Copper Coast.

The Councillor's vision is honed by engagement with residents, an understanding of Government Policy and their compliance with legislation,

both State and Federal; the Council's business outcomes are no different than those of the private sector apart from the impact and accountability that is influenced by and on the "public realm".



Wallaroo Town Centre

In November 1996 as part of the District Council of Northern Yorke Peninsula and the Corporation of the Town of Wallaroo the joint Council's prepared a "Voluntary Amalgamation Proposal to form the District Council of the Copper Coast", the joint population at that time was 10,473.

In the year 2016 the population has reached 14,139, not surprisingly, but some would say ambitiously, the Council amalgamation document projected a population increase of 2.9% per annum.

From 2006 to 2016 the population increased by 24% or 2797 persons. The permanent population doesn't reflect the increasing number of those that enjoy many months living in the Copper Coast, but have yet to call it their permanent home. Recent research has indicated that as these property owners retire many will become permanent residents; this may again restore the population increase levels to the highs of 2007 and 2008.

In 1996 the Council identified that the region had 4 key strengths and the

Strategic Plan of that era sought to build on:

- The regions heritage and historical site;
- Beautiful and accessible beaches;
- An outstanding lifestyle;
- An excellent agricultural base in terms of product and skills.

These identified strengths have, 20 years later, improved with the ageing process, while at the same time the metropolitan area of Adelaide and outer suburbia has shifted closer to the Copper Coast.

The Council of the day in 1996 had a workforce of 42.1 Full Time Equivalent employees (FTE), the workforce in 2017 comprises 94.4 FTE.



Heritage Drive

The number of Elected Members remains the same as in 1996 10 Councillors and 1 Mayor. The only difference in 2010 was the abolition of the Ward System of Elected Member representation. The 2010 general Council elections saw "Area Councillor" candidates all vying for "Council wide" representation together with the Mayoral candidates, another indicator that the Council of the Copper Coast has matured since that all decisions of the Council will be unquestionably "Council wide".

The attributes of the Council area are becoming more precious locally, regionally and nationally, while at the same time the opportunities that present themselves are only just beginning.



*Storm Damage*

The current Council has governed in a period of tightening economic times that has resulted in a move to creating a sustainable Council that ensures services are provided to the community at appropriate levels.

The Council's current Strategic Plan, "Moving Toward 2025" has five main objectives:

- Wellbeing
- Sustainability
- Prosperity
- Opportunity
- Leadership

The attainment of these objectives by Council and the community will ensure positive direction into the future.

When the plan was last updated, the community had an opportunity to input into where it wanted Council to focus.

Access around our community was by far the highest priority and our long term objectives have been tailored to deliver improved roads, footpaths, cycleways and the associated infrastructure.

The Council area has the ingredients for a bright future and the new vision to become South Australia's "***lifestyle location of choice***" will take determination and commitment. While it is a lofty goal, it is one that staff and Elected Members are united to achieve.



Peter Harder  
**Chief Executive Officer**

## Elected Members

### Current Elected Members (November 2014)



Back Row L-R: Bruce Schmidt, Brent Walker, Mathew East, William (Bill) Clarke, David Woodforde and Sheridan Brand.  
Front Row L-R: Margaret Pope, Su Bell, Paul Thomas (Mayor), Roslyn Talbot (Deputy Mayor) and Catherine Vluggen.

# Executive Services

## The Area in Focus

*‘Located a comfortable hour and a half drive from Adelaide, this region of the Yorke Peninsula is rich in history and thriving with coastal developments.’*



The Copper Coast is famous for having some of South Australia’s best holiday beaches. Located a comfortable hour and a half drive from Adelaide, this region of the Yorke Peninsula is rich in history and thriving with coastal developments. Its many attractions and accommodation make the Copper Coast an ideal tourist destination for both local and international visitors.

Located in the Copper Coast region are the Peninsula’s three largest urban centres of Kadina, Moonta and Wallaroo. Smaller towns and settlements are located throughout the Council area including the coastal towns of Port Hughes, North Beach and Moonta Bay and the rural settlement of Cunliffe and Paskeville, home of the renowned Yorke Peninsula Field Days.

The Region’s prosperity is largely attributed to the diversified arable farming activities based on cereal grains, oilseeds and pulses, together with livestock. The Yorke Peninsula and Wakefield Plains region encompass some of South Australia’s most fertile land and with recent advances in technology and effective crop diversification; the region has consistently achieved high yields.

The agricultural sector is a major employer within the region and is well supported by significant bulk grain handling and commodity facilities at the deep-sea port of Wallaroo. Growth in the manufacturing sector has been strong, due to increased production in the agriculture and associated value-adding industries.

Other manufacturing activities within the region include the production of transport equipment, building, construction and other related services.

The region also hosts significant extractive industries, including limestone, granite, dolomite, gypsum, copper and sand mining.

The Copper Coast has a healthy fishing industry supporting scale fish, prawn, crab and abalone fisheries.

The region has well-developed transport and communication networks, together with a soundly established business and service infrastructure. In recent years there has been strong growth in the health and community services, clerical, sales and services, professional and associate professional occupation sectors.

Yorke Peninsula's retail sector is largely based around the Copper Coasts urban centres of Kadina, Wallaroo and Moonta. The Central Business Districts of each of these major towns offer a diversity of general and specialist stores supported by many smaller retail outlets and business services.

Extensive parklands have been established in the major townships of Kadina, Wallaroo, Moonta, North Beach, Port Hughes and Paskeville that cater for a wide range of recreational and sporting activities. The Copper Coast Sport and Leisure Centre as a regional sporting venue caters for indoor and ancillary pursuits.

The Victoria, Queen and Davies Town Squares of Kadina, Moonta and Wallaroo respectively continue to provide an important open space, reflecting the civic pride of each town community.

Generous areas of foreshore reserve, with their sandy beaches and safe swimming are set-aside at Port Hughes, Moonta Bay, Wallaroo and North Beach. The Port Hughes, Moonta Bay and Wallaroo jetties provide popular recreational fishing

venues. Boat launching facilities are provided at Port Hughes and Wallaroo, including a boat service pontoon, protective breakwater and extensive trailer parking.

Numerous active and passive cultural pursuits are supported by the regions many facilities, including libraries, galleries, performing arts, historical buildings, local histories and museums. The Ascot Theatre in Kadina is once again operating as a Cinema and the Art and Community Gallery display facilities have been developed in the former public library to provide a permanent home for the Kernewek Lowender Art Collection. The Moonta Gallery of the Arts continues to display art exhibitions each month.

The biennial Kernewek Lowender Festival of Cornish heritage is recognised as one of South Australia's leading cultural events. The Antique and Collectables Fair, held at Moonta, continues to be an annual event.

The Farm Shed Museum and Tourism Centre at Kadina provides excellent visitor information services, supporting the region's tourism aspirations.

The Copper Coast is fast emerging as a special place in which to live, conduct business and visit. Enjoying a Mediterranean 'just right' mild climate, the district's population, both permanent and visitors, continues to grow as people seek to enjoy the relaxed lifestyle and the regions many assets.

## The Council

The District Council of the Copper Coast is a progressive and successful Local Government Authority, committed to further developing the community's quality lifestyle and by making living easy. Council will continue to strive to achieve the best outcome for its community through active facilitation of social, environmental, economic, cultural and governance initiatives in a high growth region.

Formed in May 1997 through the amalgamation of the District Council of Northern Yorke Peninsula and the Corporation of the Town of Wallaroo, the Council area was divided into four wards and was represented by a Mayor and ten Councillors. Since the election in 2010 the ward structure was abolished and the elected members now represent the electorate in its entirety.

The Council covers an area of some 773 square kilometres, servicing a population of approximately 14,500 people and around four hundred thousand visitors annually. The overall South Australian population trends indicate a slight growth rate, while the Council's growth rate is higher than the State and the majority of Council areas, with the trend expected to continue.

Further residential developments in Kadina, Port Hughes, North Beach and Moonta/Moonta Bay are also indicators for potential population growth and demographic shifts for the region. The Copper Coast is one of the fastest growing regions in the State.

## Decision Making Structure

The full **Council** – consists of the Mayor and ten Councillors, and is the decision making body on all policy matters. Council meetings are held formally on the first Wednesday (excluding Jan and Feb) of every month in the Council Chambers, Town Hall, Kadina, at 7.00 p.m.

There is also an **Audit Committee** which plays an important part in Council's financial governance structure. This Committee is a Section 41 Committee and is comprised of 3 Elected Members and 2 Independent Members from the public who have recent skills and relevant financial, business, accounting, risk management and/or internal audit experience. There are a minimum of 4 scheduled meetings per year with other meetings being held as required.

A statutory **Council Development Assessment Panel** have scheduled meetings on the second Wednesday of each month at 5.30 pm at the Kadina Town Hall to consider Development Act applications submitted for approval. These meetings are only held subject to applications for consideration. The Council Development Assessment Panel comprises a membership of three Elected Members and four Independent Members from the public.

Every meeting of the Council and , Audit Committee and the Council Development Assessment Panel (CDAP) are open to the public to attend. However, an order may be made under Section 90(2) of the LGA 1999 to exclude the public from attendance at so much of a meeting as

is necessary to receive, discuss or consider in confidence certain prescribed matters.

Such matters include, for example, the consideration of legal advice, commercial in-confidence information, tenders for the supply of goods and services, personnel matters etc.

The agendas, together with the accompanying reports and

correspondence, are placed on display not less than three days prior to the meetings for the public to access, except confidential items.

Minutes of the meetings are available to access by the public within five days of each meeting either on Council's website or by viewing at the Council office in Kadina.

### Full Council

The following is the record of attendance of Elected Members for the 2016/17 financial year for Council.

	Meetings Attended (out of 14)	Leave of Absence Granted	Apology Recorded	Non-attendance	Total
Mayor Thomas	14	-	-	-	14
Cr. S Bell	12	-	2	-	14
Cr. S Brand	13	-	1	-	14
Cr. W Clarke	13	-	1	-	14
Cr. M East	11	2	1	-	14
Cr. M Pope	12	-	2	-	14
Cr. B Schmidt	13	-	1	-	14
Cr. R Talbot	12	-	2	-	14
Cr. C Vluggen	13	-	1	-	14
Cr. B Walker	12	1	1	-	14
Cr. D Woodforde	10	3	1	-	14

### Audit Committee

The following is the record of attendance of Audit Committee Members for Council for the 2016/17 financial year.

	Meetings Attended (out of 5)	Leave of Absence Granted	Apology Recorded	Non-attendance	Total
Cr. Pope (Chair) *	4	-	1	-	5
Mayor Thomas	5	-	-	-	5
Cr. East *	5	-	-	-	5
Member Symons	4	-	1	-	5
Member Monger *	5	-	-	-	5

\* Note – Elected Member Re-appointed November 2016

### Council Development Assessment Panel

The following is the record of attendance of Members for the Council Development Assessment Panel for the 2016/17 financial year.

	Meetings Attended (out of 3)	Leave of Absence Granted	Apology Recorded	Non-attendance	Total
Member Meier * (Presiding Member)	1	-	1	-	2
Member Horsell (Deputy Presiding Member)	3	-	-	-	3
Member Rodda	3	-	-	-	3
Member Rosenberg *	1	-	-	-	1
Cr. Schmidt *	2	-	-	-	2
Cr. Talbot	3	-	-	-	3
Cr. Woodforde *	1	-	-	1	2
Member Brak ** (Presiding Member)	1	-	-	-	1
Member Weedon **	1	-	-	-	1
Cr. Brand **	1	-	-	-	1
Cr. Clarke **	1	-	-	-	1
* Denotes retired members ** Denotes incoming members (1 meeting)					

## Council Financial Resources

A full audited copy of the General Purpose Financial Reports for the year ended 30<sup>th</sup> June 2017, pursuant to the Local Government Act 1999 - Section 131, is included under Part 2 of this report.

Council returned an operating surplus for the 2016/2017 financial year of \$3,827,086. After asset disposal & fair value adjustments, other capital income and revaluation adjustments the reported net surplus increased to \$12,339,621.

The operating result this year has delivered a surplus due to a further downward revaluation of the remediation provision established for the Kadina and Wallaroo landfill sites. This revaluation down saw the revision of \$2.255M reported as other revenue in accordance with current accounting standards. The past two years has seen this provision reduce by 4.023M.

Other Income also includes the receipt of the Insurance recovery of \$839,000 for the storm damaged Wallaroo Swimming Enclosure. The above two items significantly impacting on income in the 2016/17 financial year.

Thirdly, the Commonwealth Government during June 2017 forwarded to Councils their funding under the Financial Assistance Grants Scheme 50% of their 2017/18 allocation. Under the Accounting Standards this income is to be reported in the year of receipt and therefore inflates the Grants, Subsidies, Contributions received for the 2016/17 financial year and also will impact on the 2017/18 year.

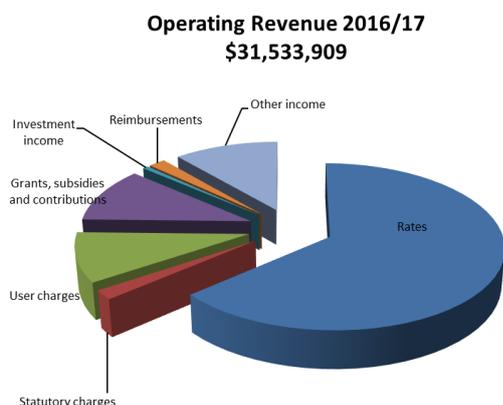
The physical resources received free of charge are roads that Council assumes the ownership, care and control of. These are transferred from Developers to Council, however they increase operating expenditure especially in regards to depreciation and maintenance expenditure in future years. There have been no physical resources transferred to Council during 2016/17.

A revaluation of Council's infrastructure assets was performed as at 30 June 2017. This revaluation covered the Stormwater, Community Waste Management Systems and Road Infrastructure assets. A net increase of \$2.505M has been reported in the revaluation of these assets.

There have been no other significant events reported in the financial year.

## Operating Income

The operating income for Council is derived from various sources and primarily consists of rate income, government grants and subsidies and other user charges including commercial revenue.



Rate income rose 5% in line with the LTFP and has remained steady since the introduction of the separate rate for the CWMS project in Moonta, Port Hughes and Moonta Bay. This is a five year project which is delivering significant benefits to the community and is nearing practical completion this year. The separate rate income will be replaced by the service charges when this project is completed which is consistent across the Council area.

Other income includes a revision down of the landfill provision which was mentioned previously of \$2,255,000. This has been included in income during 2016/17 as the adjustment to increase the provision in previous years was included in expenditure. This is in accordance with current Australian Accounting Standards. This is an accrual non cash transaction.

2017/18 Financial Assistance Grants were paid in advance in June 2017 and the total advance payment was \$904,437. This has an impact on the operating income reporting in both the current reporting period and the upcoming years.

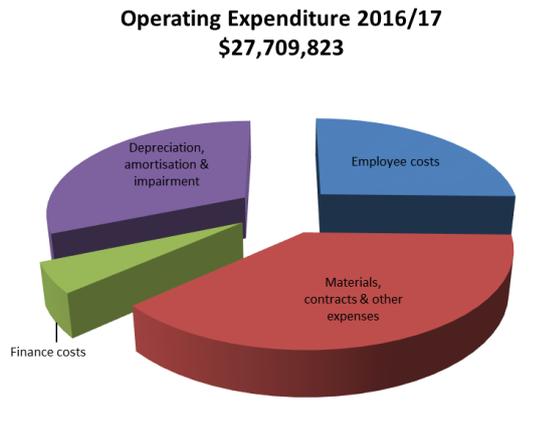
Other income also included the receipt of the insurance claim regarding the storm damaged Wallaroo Swimming Enclosure. This transaction is a once off also which needs to be considered when comparing annual results.

In addition to the Operating Revenue Council received other Government Grants and Subsidies in the order of \$5.9M to assist in the purchase of new or upgraded assets, being the Copper Coast Sport & Leisure Centre, Port Hughes Boat Ramp and the Kadina CBD Upgrade.

Other comprehensive income included in the Statement of Comprehensive Income is the revaluation increment. Assets are revalued periodically and adjusted for movements in condition, age and market value.

### Operating Expenditure

The Operating Expenditure for the financial year was incurred in the following operational areas, employee costs, materials, contractual services, other expenses and depreciation.



Employee costs have increased but not outside current Employee Enterprise Agreements or ordinary operating requirements.

Materials, contracts & other expenses has remained consistent when compared to 2015/16.

Depreciation has also remained consistent when compared to 2015/2016 results and is in line with AASB rulings.

### Capital Expenditure

Along with Operating Expenditure the Council is committed to maintaining its fixed assets base.

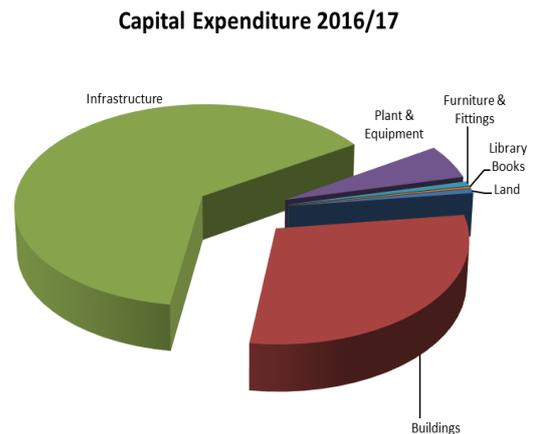
The major items of capital expenditure during the 2016/17 year have again been in regards to Community Waste Water Management (CWMS) with the project nearing completion as this was the final year of construction.

The CWMS project was a 5 year project which is already starting to significantly improve the service levels to these communities.

The Port Hughes Boat Ramp is also nearing completion and will provide more access to the coastal recreational users in years to come.

The Copper Coast Sport & Leisure Centre upgrade has commenced and will also provide future economic benefits for the community.

Council's road program has contributed to a large extent to the expenditure on infrastructure assets. This expenditure includes the footpath program.

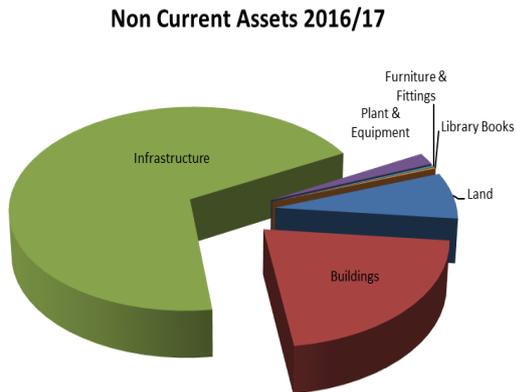


### Non Current Assets

The non-current or fixed assets of Council are significant. There are various components that make up the value on the Balance Sheet being Land, Buildings, Infrastructure (which includes Roads, Stormwater & CWMS assets), Other Infrastructure, Plant & Equipment, Furniture & Fittings and Library assets.

CWMS, Stormwater and Road Infrastructure Assets were revalued by JLL Infrastructure Advisory Pty Ltd, Property Consultants and Valuers as at 30 June 2017.

The graph below depicting the split of the \$422 million value of the assets.



Council is working through an Asset Management program in regards to its infrastructure assets with a current focus on investing significantly in CWMS infrastructure, of which 2016/17 is its 5<sup>th</sup> and final year, and also committed to improving the road and footpath networks.

## Financial Sustainability

Note 15 of the General Purpose Financial Report for the financial year ending 30<sup>th</sup> June 2017 reports on the Key Financial Indicators that are used to assess Council with regards to its financial sustainability.

The ratios reported have been calculated in accordance with Information Paper 9 – Local Government Financial Indicators which was prepared as part of the Local Government Association financial sustainability program for the Local Government Association of South Australia.

Council has a suite of documents and plans that summarise the future direction of the Council.

These plans form part of the Council's overall Strategic Plan and will provide a path forward into the future that guarantees the long term sustainability of the Council.

## Financial Controls

Section 125 of the Local Government Act 1999 requires Council to have appropriate policies, practices and procedures to ensure that its activities are carried out efficiently and in a manner that safeguards Council's assets and the integrity of its records.

Council has also implemented the Control Track program which is used by staff and auditors to monitor the internal control framework.

2016/17 Financial Statements contain an opinion from Council's external auditors in regards to Internal Controls.

Council utilises SynergySoft and UV Codes software to manage its records including its financial functions, from which budget and actual performance may be reported and analysed.

Reviews of the financial information are undertaken on a quarterly basis and presented along with policies, procedures and controls to the relevant committee prior to consideration by Council.

These policies, procedures and the relevant committee meeting agendas and minutes are available on Council's website.

[www.coppercoast.sa.gov.au](http://www.coppercoast.sa.gov.au)

## Elected Members

The elected body of the Copper Coast Council is comprised of a Mayor and ten Councillors.

As principal member of the Council, the Mayor is elected by the whole Council electorate; whereas the Deputy Mayor is appointed from within the Elected Council by the Councillors themselves.

The ward structure was abolished with the November 2010 election and Elected Members now represent Council as a whole.

### Members of Council Post November 2014

Since the period commencing December 2014 Elected Members of the Copper Coast Council are Mayor Paul Thomas and Councillors Roslyn Talbot (Deputy Mayor) Su Bell, Sheridan Brand, William (Bill) Clarke, Bruce Schmidt, Margaret Pope, Mathew East, Catherine Vluggen, Brent Walker and David Woodforde.

These members have served two thirds of a four year term, which concludes with the Local Government Elections in November 2018.

## Elected Members 2016 – 2017



Mayor Paul  
D.K.  
Thomas, JP



Deputy Mayor  
Roslyn Talbot



Su Bell



Sheridan  
Brand



Bill Clarke



Mathew East



Margaret  
Pope



Bruce  
Schmidt



Cathy  
Vluggen



Brent Walker



David  
Woodforde

## Strategic Plan - Moving Toward 2025

The District Council of the Copper Coast Strategic Plan 2015 – 2025 'Moving Toward 2025' forms part of the Councils overall strategic management plans.

The Strategic Plan is the overarching framework for Councils suite of plans, and includes the Council's **Vision**, **Mission** and **Values**

### Our Vision

"South Australia's *lifestyle location of choice* to live and visit".

### Our Mission

"To enhance Community Lifestyle":

- Providing effective and affordable facilities and services
- Managing and protecting our environmental assets
- Encouraging growth through responsible development
- Fostering community achievement

### Our Values

Council reviewed the plan and have revised our values to be:

- Communication
- Being welcoming
- Teamwork
- Considered innovation
- Environment
- Integrity
- Inclusive
- Responsible

The Council's key directions are contained in 5 objectives with complimentary goals. Key strategies and responsibility for departmental strategy delivery are also outlined and presented in the Strategic Plan.

### Reviews

Council reviewed its suite of plans pursuant to Section 122 (4) of the Local Government Act ensuring alignment with key directions and strategies together with resourcing provisions and legislative compliance.

Above all, Council's plans ensure Council demonstrates it is committed to providing services to the community that are responsive to current and future needs and that the projections and predictions are based on accurate and extensively researched statistical information.

### Objectives

The Copper Coast Council acknowledges that a balanced, robust and well developed set of objectives will serve the Council and community well.

Focusing on the following five objectives, Council has developed a framework for its future strategic management plans:

- Social Objective – Wellbeing
- Environmental Objective – Sustainability
- Economic Objective – Prosperity
- Cultural Objective – Opportunity
- Governance Objective – Leadership

Annually Council aligns budgets and programs against its key directions and strategies while periodically also reviewing its strategic plan as it continues “Moving Toward 2025”. The current Strategic Plan was adopted in January 2016.

### **Defining Targets and Measuring Progress**

As part of its strategic management plans Council prepares a budget and works program and an Annual Business Plan to deliver the specific outcomes that will make up and achieve its strategic management objectives.

The annual process of defining targets and measuring progress is an integral part of the Council’s Management Plan. By setting specific targets and measuring progress against the wider strategic objectives, achievement will be measured. These forms of measurement are a clear indication of progress, continuous improvement, program delivery and the performance of the Council as a whole.

### **Strategic Management Objectives, Goals and Functions**

Founded on the vision Council sees for the Copper Coast the strategic plan highlights our commitment, desire and capacity to deliver major projects, capital works and services to maintain and enhance the Council area over the next 10 years.

The Strategic Plan reflects Council’s commitment to the Copper Coast community with its five interrelated objectives and goals.

The goals underpinning these objectives are supported by Council’s

functional service areas, Executive, Corporate, Community, Infrastructure and Development Services. The organisation is structured to deliver the key strategies through these functional service areas.

Copies of Council’s Strategic Plan are available online and from Council offices.

#### **Kadina Office**

51 Taylor Street, Kadina SA 5554

Phone: (08) 8828 1200

Fax: (08) 8821 2736

E-mail: [info@coppercoast.sa.gov.au](mailto:info@coppercoast.sa.gov.au)

#### **Moonta Office**

Moonta Tourist Office

Blanche Terrace, Moonta SA 5558

#### **Wallaroo Office**

5 John Terrace, Wallaroo SA 5556

## Objectives, Goals, Functions and Key Strategies

The following table provides an overview of the Objectives, Goals, Functions, Key Strategies and responsibility for strategy delivery.

<b>Objective:</b>	<b>Goal:</b>	<b>Functions:</b>
<b>Social Objective</b> Wellbeing	<b>To enhance the quality of our community by encouraging health, wellbeing and safety.</b>	<ul style="list-style-type: none"> <li>• Youth</li> <li>• Aged</li> <li>• Human Services</li> <li>• Public Order and Safety</li> <li>• Community Education</li> <li>• Volunteers</li> </ul>
<b>Environmental Objective</b> Sustainability	<b>To responsibly manage the natural and built environment to ensure its sustainability and diversity to the community.</b>	<ul style="list-style-type: none"> <li>• Natural Environment</li> <li>• Infrastructure Services</li> <li>• Health Management</li> <li>• Waste Management</li> <li>• Vegetation</li> <li>• Water and Sewerage</li> <li>• Foreshores</li> <li>• Stormwater</li> <li>• Public Facilities</li> <li>• Council Property</li> <li>• Traffic Corridors</li> <li>• Alternative Transport</li> <li>• Traffic Control</li> <li>• Road Reserves</li> <li>• Public Transport</li> <li>• Planning</li> <li>• Heritage</li> <li>• Development Control</li> <li>• Climate Change</li> </ul>
<b>Economic Objective</b> Prosperity	<b>To facilitate economic prosperity, balanced growth and the enhancement of the Copper Coast.</b>	<ul style="list-style-type: none"> <li>• Investment</li> <li>• Employment</li> <li>• Tourism</li> <li>• Area Promotion</li> <li>• Industry</li> <li>• Commerce</li> </ul>
<b>Cultural Objective</b> Opportunity	<b>To promote community identity by supporting rich lifestyle experiences including arts, heritage, culture and leisure activities.</b>	<ul style="list-style-type: none"> <li>• Sport and Recreation</li> <li>• Leisure</li> <li>• Culture</li> <li>• Arts</li> <li>• Events</li> </ul>
<b>Governance Objective</b> Leadership	<b>To provide leadership and ensure community resources are managed efficiently and effectively.</b>	<ul style="list-style-type: none"> <li>• Communications and Public Relations</li> <li>• Finance</li> <li>• Legislation</li> <li>• Leadership</li> <li>• Administration</li> <li>• Risk Management</li> </ul>

## Progressing the Plan

Since the introduction of Council's Strategic Plan Council has achieved a number of the key outcomes in its main strategy areas.

### Social Objective – Wellbeing

Aged Care has again continued to feature on Council's radar this financial year. Council has worked with YP Community Transport to facilitate access services for the aged with 'Dial-a-Ride', health buses and the Community Transport Scheme. The library continues to operate a mobile service to the aged on a fortnightly basis.

Community Grants totalling approx. \$84,200 were distributed to local community groups and charities.

Council continued to provide accommodation in partnership with the Yorke Peninsula Division of General Practice actively supporting the attraction and retention of Doctors to the region.

The Disability Discrimination Act Advisory Group was formed in June 2009. The Disability Action Plan was reviewed in 2014 and a revised plan to 2017 was adopted by Council.

This plan includes a list of priorities to be considered for action and is reviewed annually during Councils budgetary processes.

Council is aware of its responsibilities within the Copper Coast Policing Model and plays an active role in the Copper Coast Licensing Accord and Emergency Services groups.

The Council continues to work toward providing a safe environment for residents and visitors.

The support of ongoing traineeship employment program within Council provided for two trainees in administration & information technology, two trainees in parks and gardens and one mechanical apprentice.

Training needs analysis for staff members have been undertaken as part of their annual performance appraisals and professional development plans initiated.

Service clubs and community groups have been supported through the Volunteer Resource Centre currently based at the Tourism Centre, Mines Road, Kadina and the Moonta Tourist Office which is manned by National Trust Volunteers.

## Environmental Objective – Sustainability

Council completed both stages 1 and 2 of the 'Better Development Plan'

The Heritage Advisor remains to be active in the region supporting Council's commitment to understanding our local heritage and retaining heritage zones for future generations.

The Development Assessment Panel meets regularly throughout the year ensuring compliance with the Development Plan, Acts and Regulations for all developments.

The ongoing work along our foreshores includes the preservation of flora in the area and Council maintains a proactive approach to the preservation of our natural environment.



*Port Hughes Coastal environment*

Council continues to work with the Northern and Yorke Natural Resource Management (NRM) Board on projects and recommendations in the Council area.

Council monitors the community's heritage listed assets and work towards their preservation in consultation with the Heritage Advisor and organisations such as the National Trust.

Council's works program continues to be the major focus of works and services on an annual basis. Works in 2016/17 have included:

### Recreation / Community Development

- \$7.8M of external funding was secured for the redevelopment of the CCSLC and the major works were undertaken during the year.
- Stage 1 of the redevelopment of the Port Hughes boat ramp were completed.
- Kadina town centre stormwater and car park works underway.
- Foreshore resilience works in conjunction with property owners.

### Road Network:

- Kadina CBD redevelopment
- Thrington Road
- Port Hughes Road & Cycleway
- Heritage Drive & Tickera Rd
- Footpaths – 5km program
- Resealing program

### Drainage:

- Kadina Stormwater Management Plan

### Waste Water:

- Wallaroo waste water treatment plant improvements.
- Moonta, Moonta Bay & Port Hughes CWMS – Stage Two;

### Waste Management:

- Continued closure of old landfill sites at Kadina and Wallaroo.

Council's immunisation program continued throughout 2016/17 under

the supervision of the Environmental Health Officer.

The officer also undertook 175 food inspections and 6 audits under the Food Act.

### Economic Objective – Prosperity

Council works with commercial enterprises in the region. The introduction of new commercial facilities aids to reduce unemployment in the area and particularly assists youth entering the employment sector.

Council works with State Sporting Organisations to attract state, national and international sporting events leading to increased visitors to the region and greater participation in sports at a local level.

Council representatives continue to meet with stakeholders to foster the growth and to identify impediments to growth and development.

### Cultural Objective – Opportunity

Council representatives meet regularly with local and regional sporting groups to facilitate a range of activities and venues to meet the communities growing and changing needs.

Council continued to support local events including the Kernewek Lowender, Wine, Wheels & Whiting Cycling Event and the Copper Coast Cycling Cup, Yorke Peninsula Field Days, Christmas pageants, New Year celebrations, Australia Day, Anzac Day and support of various events through financial and in kind support.

### Governance Objective - Leadership

Community engagement was held in its various forms throughout the year and public consultation was sought on the following items including, but not limited to:

- Council's policies and procedures;
- Annual Business Plan and Budget;
- Long Term Financial Plan;
- New Separate Rates;
- Facilitate Master Plans;

The Copper Post, Council's quarterly newsletter was first issued in October 2009 and continues to be a successful tool to communicate Council's activities to the community.

This is supported by editorial, advertisements and public notices in the Country Times and the updating and maintenance of Council's website.



THE DISTRICT COUNCIL OF THE COPPER COAST

July 2016  
Winter Edition

**MAYOR'S MESSAGE...**

# Lip Service

Over the past couple of months we have been in Federal Election mode. There is no doubt that during that time there has been many predictions offered, promises made and possibly some lies. But most of us have weighed up what the enormous amounts of money promised would mean for our own communities. We are not confused about where we would like to see the money spent, our only choice being to cast a ballot on polling day.

There was probably not any consideration given at the time of calling the elections that the election would coincide with the period when Local Governments throughout Australia make decisions around their respective Annual Business Plans and adopt a budget for the coming year. The difference for Local Governments being that they have prepared Long Term Business Plans that outline not only a vision, but also a financial plan for the next ten (10) years. This plan is not influenced by an election cycle but provides in our case a sustainable financial future that continues to demonstrate that the Copper Coast can provide a place where the living is good!

Each year Council invite submissions from our community for possible inclusion within the Annual Business Plan. I appreciate that many may consider that this is perhaps only 'lip service', but that is not the case. Elected Members and our Executive staff view these submissions with a confidence that our community is exercising its opportunity of having a say in where we prioritise our expenditure, particularly with respect to infrastructure.

Submissions are made in



SA Ambulance Officers discuss the newly sealed road which has enhanced the patients comfort and eased transportation to the Airport especially in emergency situations.

making access to the airport by our ambulance services much easier and much safer. Our ambulance service in conjunction with the Royal Flying Doctor Service provide the Copper Coast with the comfort that the best of medical services located in Adelaide are only a short flight away. But such services in many cases are an emergency and at all hours of the day and night, therefore good access to the airport makes a significant difference for those people driving an ambulance and even a greater difference to those who may be riding in the back!

Similarly the programme pool that was built a couple of years ago adjacent to the Copper Coast make the place in the C-remains

with a budget and has now been completed. We do have again this year a number of significant infrastructure projects included in this year's budget that have originated from community member submissions.

When I listen to the radio, watch television or read the

THE DISTRICT COUNCIL OF THE COPPER COAST

October 2016  
Summer Edition

**MAYOR'S MESSAGE...**

# Make Every Post a Winner

There is no doubt that over the past three months the Copper Coast has been a centre of activity.

We have played host to some very special events. The end of the Emirates Melbourne Cup was certainly a highlight. As we all know, the Melbourne Cup is a race that stops the nation, and has a growing interest from around the world, yet few of us will actually have the opportunity of attending the actual race as being fortunate enough to be in the 'winners circle' holding up that magnificent cup.

The Copper Coast was a community selected as part of the Emirates Melbourne Cup Tour and were able to maintain on its exposure within our community. With the height of football finals, the cup visited the Willaura Oval, it did a circuit of our hotels and then culminated with a 'race day' styled event for Father's Day in Victoria Square, Kadina.

While the Emirates Melbourne Cup is a valuable shining trophy that for so many is the culmination of untold hours of exhaustive effort, coupled in many respects with the huge financial gamble of the elusive winning post. But having had the opportunity of sharing the experience during conversation with Deo Gleeson the former Chief Steward of Victorian Racing and also hear from former Melbourne Cup winning jockey, Michael Clarke our quickly appreciates that with such success in the desire to achieve, a willingness to take a risk and being mindful of those around you.

Similarly we reminisced over the life of former Willaura resident George Hanlon who went on to be one of Australia's most successful horse trainers and



New to the role of Jockey - Mayor Paul Thomas looks relaxed in the saddle as we celebrate the Copper Coast being selected as part of the Emirates Melbourne Cup Tour.

achieved the accolades of three Melbourne Cup Winners. I certainly was intrigued by the lives of these three men, what they had sacrificed but also what they had

gained. I can appreciate that may rightfully ask, "But that is to do with the C-Coast?"

In response, I would

point out that a community should recognise achievements, whether they are collectively or as individuals. George Hanlon began his life in relatively humble circumstances in Willaura, but obviously taking every opportunity that was afforded him, made every post a winner. Similarly over the past few months we have been celebrating the achievements of our sports men and women.

There have been winners and losers on our local football fields and on our netball courts. But in their own way they were achievers. Stephanie Talbot from Kadina and Will Godswal from Moonta competed at the highest level, the Olympics in Rio. We also had some 250 cyclists endure the Wine Wheels & Whiting Tour between Clare and Willaura.

Each and every one of these sports people not only represented their community, they were prepared to be measured in ability among peers and again attempted to make every post a winner!

The recent Labour Day Long Weekend should have had The Yorke Peninsula Dirt Kart Club at its home on Willaura Road, playing host to the National Dirt Kart Titles. The members and spectators have had a fantastic

THE DISTRICT COUNCIL OF THE COPPER COAST

January 2017

**MAYOR'S MESSAGE...**

# Breaking Down The Barriers

Early Christmas week before becoming absorbed by all the civic events of School Graduations, Christmas lunches and Conks for this year's cards. The friendly lady behind the counter reminded me that someone still writes 'Christmas Cards' and it seems a little odd and well, in some ways the only correspondence for the year - but a tradition we value.

Then suddenly at the Cadby's Candle Light, our community seems to be very enthusiastic, those maintaining traditions, yet look to adapting those traditions to current expectations. Many of the focus in our parades reflected the modern interpretations of our Christmas traditions and it was warming to see!

Similarly our community infrastructure is evolving to observe our heritage, the traditions associated with why we live where we do. My holiday



Port Hughes boat ramp working party members Bill Clarke and Tom Chapman and District Council of the Copper Coast CEO Peter Harter were on hand to watch the Copper Coast Sea Rescue boat launch as the first user after staff removed the access barrier at the new lanes with Sea Rescue members John Bolton, Julia Lorenz, Peter Jamieson and Phil Hedger on Friday, December 23.

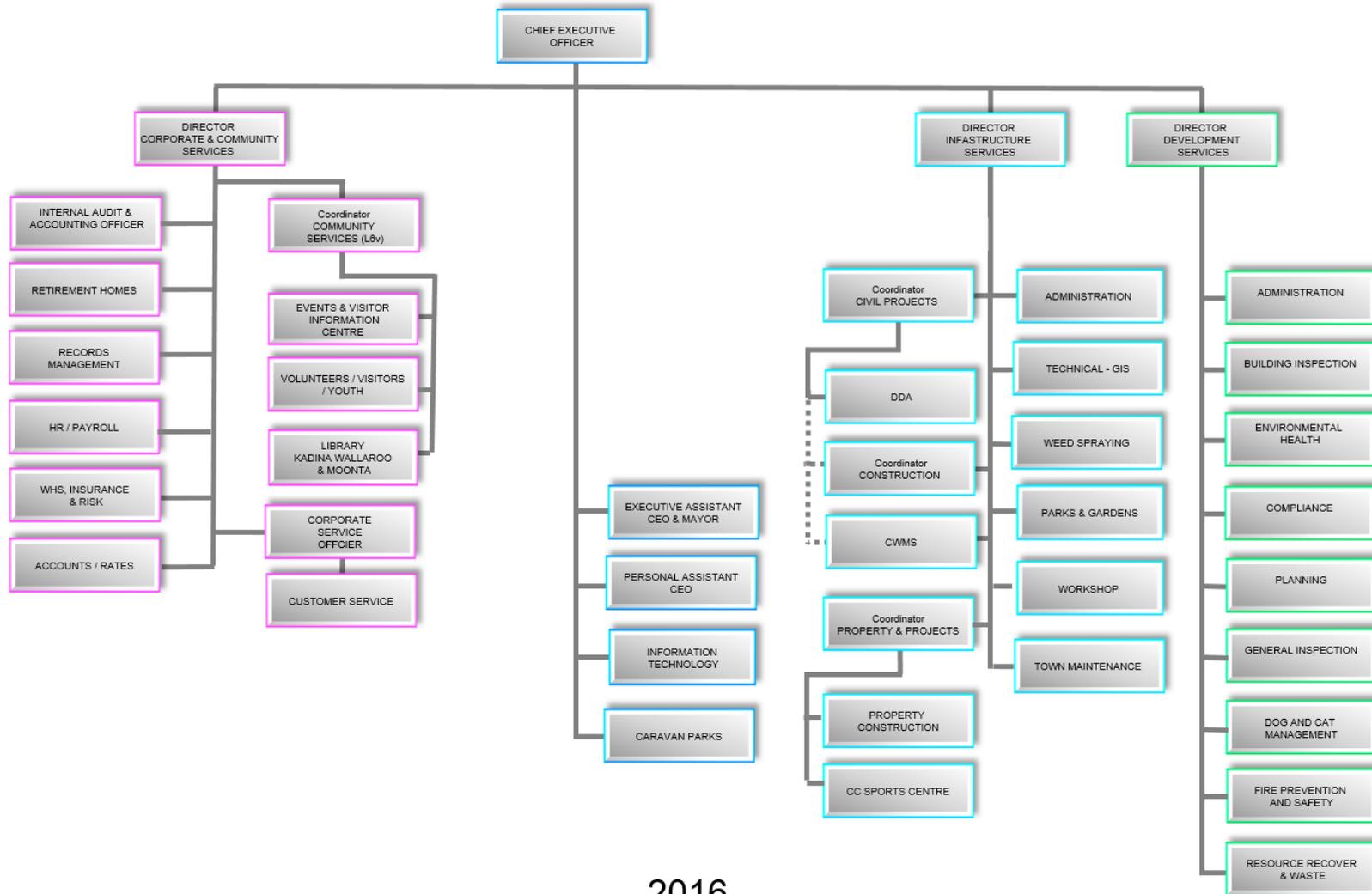
to the Copper Coast but at the same time accommodate the needs and expectations of our community. I appreciate and am excited that some of these concerns are seen by some as a waste of money, a waste of effort or simply not needed, but at the same time see the excitement, the enthusiasm, the enabling that this infrastructure investment is providing.

The need to improve the boat launching facilities at Port Hughes has been a topic of discussion for more than 15 years. The boating industry, the fishing, the tourism industry and even the emergency service groups such as Sea Rescue had not been calling for something to be done about the Port Hughes boat ramp and facilities. The process from working party discussions through to construction has been robust at times difficult, frustrating, expediting and also at times a departure from reality. Yet persistence, compromise and goal planning have enabled this work to be undertaken, with barriers now down and boats able to utilize the expanded launch facilities with deeper waters. This will provide a safe facility for its users, be an enabler for the tourism industry and I am confident will provide some additional employment opportunities.

If our working party and Infrastructure team had not been prepared to consider and appreciate the work of our stakeholders, listen to local knowledge while accepting advancements in design and construction techniques - the barriers would still be in place. This same scenario could be paralleled with many of the infrastructure works that are highlighted throughout this edition of the Copper Post.

Then we can also acknowledge the many successes of our schools from both the students and teacher's perspective over the past year. We are fortunate that the Copper Coast can boast schools that are providing our students with a high level of education that mirrors or in some cases surpasses those of the city.

# District Council of the Copper Coast Organisational Structure



2016

*lifestyle location of choice*

## Functional Service Areas

### Administration

Records Management  
Customer Service  
Commercial Activities

### Information Technology

Systems Control and Development  
Hardware/Software Maintenance  
Business Information System  
GIS  
IT Strategy  
Asset Register

### Organisational Development

Human Resources  
Risk Management  
Occupational Health and Safety  
Training and Development  
Continuous Improvement  
Performance Monitoring and Reporting

### Finance

Valuations/Property Records  
Rates  
Audit  
Payroll  
Asset Accounting  
Budget Preparation  
Purchasing  
Management Accounting  
Financial Accounting  
Treasury Function  
Stores

### Governance

Emergency Response  
Compliance Reporting  
FOI  
Privacy Act  
Whistle Blowers Act  
Contracts Management  
Executive Support to Council  
Legislative Compliance  
Elections/Returning Officer

### Social and Community Services

Education  
Libraries  
Families and Children  
Youth Services  
Disability Services  
Child Care Services  
Ethnic Services  
Social and Indigenous Services  
Aged Care Services  
Community Development  
Community Visitors Scheme  
Volunteers

### Communication Services

Marketing  
Web Development  
Communication  
Community Engagement  
Public Relations  
Publications

### Recreation and Leisure Services

Recreation Planning and Development  
Leisure Facilities  
Arts and Cultural Development

### Public Safety and Community Health

Food Safety  
Public Safety  
- Law and Order  
Community Health  
Immunisations  
Alcohol and Drug Strategy  
- Sharps  
- Liquor Licencing/Dry Areas

### Transport and Parking

Community Transport  
- Cars  
- Buses  
Vehicle Fleet-Administration  
Parking Management  
Parking Control

### Building and Planning Services

Building Permits and Control  
Building Regulations/Development  
Registration and Information  
Development Assessment  
Statutory Appeals  
Use and Development Policy  
PAR's  
Section 30 Reviews  
Development Compliance

### Property Management

Property and Building Maintenance  
Property and Building Contracts  
Property Leasing/Disposal/ Acquisitions  
Property Development  
Signage  
Cemetery Administration  
Street and Road Names  
Community Land Management  
Heritage Management  
Visitor Info Centres/Farm Shed

### Environment and Compliance

By-Laws/Local Administration Laws  
Animal Control  
Fire Prevention  
Pest and Plant Control  
Coastal Protection and Landcare

### Parks And Gardens

Plant Management -Parks and Gardens  
Parks and Gardens Management  
Arboriculture/Tree management  
Recreation Reserves  
Weed Control  
Open Space

### Maintenance

Plant Management – Maintenance  
Street Cleaning  
Airport Maintenance  
Infrastructure Maintenance  
Graffiti removal  
Workshops and Depot Management  
CWMS

### Construction

Plant Management – Construction  
Asset Management  
Stormwater Management  
Engineering Services  
Planning and Design  
Foreshore and Boat ramps  
Infrastructure Construction  
CWMS Construction

### Waste Management

Waste Collection  
Recycling  
Rubbish Disposal  
Litter Control  
Dump Management

### Tourism

Tourism Marketing  
Cultural Development  
Events

### Economic Development

Business Development  
Employment Creation  
Economic Development Planning  
Investment Attraction

### Strategic Planning

Corporate Planning  
Development and Review  
Performance Measurement  
Annual Plan Monitoring

## Statutory Information

### Annual Information Statement

The District Council of the Copper Coast was proclaimed in May 1997 as a local government authority, with all statutory responsibilities and powers, for an area of the Northern Yorke Peninsula containing the Kadina, Moonta, Wallaroo urban and rural areas – adjoining the District Councils of Yorke Peninsula and Barunga West. The principal office of the Council is located at 51 Taylor Street (Town Hall), Kadina, and is open Monday to Friday, 9.00 a.m. to 5.00 p.m. Branch offices are located at the old Railway Station, Blanche Terrace, Moonta and at 5 John Terrace, Wallaroo. The office at Wallaroo is open from 10.00 a.m. to 3.00 p.m., on Monday, Tuesday, Thursday and Fridays and on Wednesday between noon and 5.00pm.

The Moonta office is staffed by volunteers from the Moonta Branch of the National Trust as is Council's Volunteer Resource Centre. Public access computers and telephones with direct lines to the Kadina office are also available.

Council comprises a Mayor and ten Councillors. The ordinary meeting of Council is held, on the first Wednesday (excluding Jan and Feb) of every month at 7.00 p.m. in the Council Chambers at the Town Hall, Taylor Street Kadina.

The Council Development Assessment Panel (CDAP) comprising 4 independent members, one of whom is Chairperson, and three Elected Members meet on the second Wednesday of every month at 5.30 p.m. to consider Development Act applications submitted for approvals.

Every meeting of the Council, Council Committees and the CDAP is open to the public to attend however, Council, Council Committees or a CDAP may order that the public be excluded from attendance at so much of a meeting as is necessary to receive, discuss or consider in confidence certain prescribed matters. Such matters include, for example, the consideration of legal advice, commercial in-confidence information, tenders for the supply of goods and services, personnel matters etc.

Council, Council Committees and CDAP meeting agendas, with accompanying reports and correspondence, are placed on public display not less than three days prior to those meetings. Minutes of the meetings are placed on display for free public access within five days of each meeting.

Members of the public may participate in the formulation of Council Policy and functions generally by written submissions to Council on virtually every conceivable Local Government function.

Some Council Policies are required to be available for public consultation before final drafting and adoption; all submissions are assessed on their relative merit.

Access to Council documents is broadened by 'freedom of information' provisions in the *Freedom of Information Act*.

Although a range of documents are restricted or not accessible, the maximum amount of information is made available to the public wherever possible.

## Information available for Inspection

In accordance with the Local Government Act 1999, Schedule 4, the following information is available for inspection at the Council Office, 51 Taylor Street, Kadina.

### General Documents:

- Agendas and Minutes
- Annual Business Plan
- Annual Financial Reports
- Annual Report
- Assessment Record
- Auditor's Report
- Campaign Donation Returns prepared by Candidates
- Community Emergency Risk Management Plan
- Council By Laws
- Strategic Management Plans

### Registers:

- Register of Members Allowances and Benefits
- Register of Authorised Officer
- Register of By-Laws
- Register of Community Land
- Register of Delegations
- Register of Fees and Charges
- Register of Members' Interests
- Register of Public Roads
- Register of Staff Interests
- Register of Remuneration, Salaries and Benefits
- Voters Roll

### Codes:

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

### Policies/Procedures:

- Asset Accounting Policy

- Audit Committee Terms of Reference
- Banner Pole Policy
- Behaviour in Library Policy
- Budget Reporting and Amendment Policy
- Building and Swimming Pool Inspection Policy
- Caretaker Policy
- Carparking Fund Discretionary Policy
- Cemetery Management Policy
- Children and Vulnerable Persons Policy
- Collection Development Policy
- Community Support Policy
- Council Induction Policy
- Council Members Code of Conduct Complaints Policy
- CWMS Policy
- Complaints Policy
- Control of Election Signs Policy
- Council Enforcement Policy
- Credit Card Policy
- DDA Access and Inclusion Policy
- Debt Collection Policy
- Delegation of Development Plan Assessments to CDAP Policy
- Disposal of Land and Other Assets Policy
- Elected Member's Allowance and Support Policy
- External Communication Policy
- External Grant Funding Policy
- Fees and Charges Policy
- Flag Flying Policy
- Fraud and Corruption Policy
- Funding Policy
- Hardship Policy for Residential Customers of Minor and Intermediate Retailers
- Informal Gatherings Policy
- Information Privacy Policy
- Internal Control Policy
- Land Management Agreement (LMA) Delegation Policy
- Landscaping Policy

- Making Information Available to the Public Policy
- Management and Disposal of Unmade Roads Policy
- Media and Communication Policy
- Mobile / Temporary Vending Policy
- Motor Vehicle and Equipment Use Policy
- Work Health Safety Policy and Procedures
- Naming of Streets, Roads and Public Places Policy
- Open Space Policy
- Order Making Policy
- Outdoor Advertising Policy
- Outdoor Trading Policy
- Port Hughes Cliff Top Seawall Policy
- Postponement of Connection Fee Policy – CWMS
- Postponement of Rates Policy
- Procurement Policy
- Prudential Management Policy
- Public Asset Donations to Council Policy
- Public Consultation Policy
- Rainwater Tank Policy
- Rates Rebate Policy
- Rating Policy
- Refunding and Waiving of Development and Waste Control Systems Application Fees Policy
- Request for Services Policy
- Review of Council Decisions Policy
- Risk Management Policy
- Roadside Signage Policy and Guidelines
- Safe Handling and Disposal of Biosolids Policy
- Shipping Container Policy
- Social Inclusion and Diversity Policy
- Street Permit Policy
- Street Stall Policy
- Street Tree Policy
- Supplementary Election Policy

- Terms of Reference and Procedures of the CDAP
- Training and Development Policy for Elected Members
- Treasury Management Policy
- Upgrade of Roads Policy
- Verge/Footpath Development by Residents Policy
- Visitor Information Outlet Policy
- Volunteers Policy
- Whistleblowers Protection Policy

If members of the public wish to have access to, and view any of these documents, they may enquire at Council's customer service counter. Policies adopted by Council are available on Council's website [www.coppercoast.sa.gov.au](http://www.coppercoast.sa.gov.au).

### **Allowances and Benefits for Members of Council**

The annual allowances payable during the 2016-2017 financial year are: Mayoral Allowance \$52,252.75 per annum; Deputy Mayor's Allowance and Presiding Members of Standing Committees \$16,329 and other elected members \$13,063.75

A travel allowance is also paid, being the rate as prescribed for income tax purposes. The Mayor has access to a vehicle for Council business and civic duties. A member of Council is entitled to receive reimbursement of prescribed expenses incurred in performing or discharging official functions and duties. Similarly, Council provides limited facilities and other forms of support to assist members of Council in performing or discharging official functions and duties.

The Council is required to maintain insurance cover for every member of Council (and their spouses) against risks associated with performing or

discharging official functions and duties.

Members of Council do not receive additional allowances for being members of a Council Committee; however community members receive a sitting fee of \$200 per meeting.

Members of the Council Development Assessment Panel receive a sitting fee of \$100 per meeting and the Presiding Member receives a sitting fee of \$150 per meeting. A Register of Allowances and Benefits is kept by Council; the Register is available for public inspection.

During 2016/17 the Mayor and Elected Members attended various training sessions.

### Senior Executive Officers

The Council's organisational structure provides for the Chief Executive Officer and three Directors of Corporate & Community, Development and Infrastructure Services and they have salary 'packages' ranging between \$150,205 to \$227,800 that include salary, superannuation and the use of fully maintained vehicles, internet and mobile phones. The Register of Remuneration, Allowances and Benefits is available for public inspection.

### Local Nuisance and Litter Control Act 2016

The Local Nuisance and Litter Control Act 2016 commenced 1<sup>st</sup> February 2017. The Litter Control provisions began on 1<sup>st</sup> February and the Local Nuisance provisions will commence 1<sup>st</sup> July 2017. As a requirement of Section 8 of the Local Nuisance and Litter Control Act Council is required to report on the functions conferred on Council's under this Act.

Statistics since February 2017:

2017	Local Nuisance	Litter Control
<b>Number of Complaints</b>	<b>0</b>	<b>34</b>
Number of offences expiated	0	2
Number of offences prosecuted	0	0
Number of abatement notices issued	0	2
Civil penalties negotiated under Section 34	0	0
Applications by council to the Court for orders for civil penalties under Section 34	0	0
Orders made by the Court on those applications	0	0
Any other functions performed by council under the Act	0	0

### Community Support

#### Community Grants

During the 2016-2017 financial year Council distributed approximately \$84,200 to community groups and charities through the Community Grants Scheme. Additional funds were distributed to individuals as part of sporting achievements, Schools as part of academic achievements and other organisations for Xmas festivities.

Applicant	Purpose	Amount Approved
Kadina Cottage Garden Club	Support to host the Zone Rally for the Garden Clubs of the Mid North & Yorke Peninsula	\$1,915
Yorke Peninsula Gem & Mineral Club Inc	To add a front verandah to the clubroom	\$5,000
Yorke Peninsula Dirt Kart Club Inc	To complete the fitout of the First Aid Room	\$3,500
Moonta Health & Aged Care Services Inc	To establish a garden designed specifically to provide therapeutic activities	\$5,000
Kadina Golf Club Inc	Host the Australian Legends Pro Tour	\$5,000
Wallaroo Cricket Club	New scorers/canteen & players area	\$5,000
Northern Yorke Peninsula Quilters Inc	Stainless steel tables & bench seat	\$2,499
Probus Club of the Copper Coast Inc	Data projector and screen	\$564
Vietnam Vets Assoc. of Copper Coast	Purchase of ride on mower	\$2,185
Kadina Neighbourhood Watch Inc	Assistance with newsletters	\$500
National Trust SA, Kadina branch	Underpinning of chimney at Matta House	\$3,669
Wallaroo Community Development Association	New Years Eve Celebrations	\$5,000
Kadina Wallaroo Moonta Band	Purchase touring music stands & public liability insurance	\$1,500
Cornish Association of SA Inc	To assist with insurance requirements	\$500
Peninsula Community Broadcasters Inc	Replace carpet	\$950
Veteran and Vintage Motorcycle Club on NYP	Upgrade of kitchen facilities	\$2,000
Uniting Care Copper Triangle	Assistance with dumping fees for furniture	\$500
Moonta Memorial Park Bowling Club Inc	Purchase a defibrillator machine	\$1,500
Lions Club of Wallaroo	Replace airconditioning	\$3,000
The Salvation Army Copper Coast	Assistance with dumping fees	\$3,749
Returned & Services League Kadina sub branch Inc	Hire a public address system for the dawn service	\$400
Wallaroo Uniting Church	Build wheelchair accessible toilet facility along with storage facilities	\$5,000
Cunliffe CFS	Install a Honour Board in CFS building	\$500

Applicant	Purpose	Amount Approved
Kadina Lions Club	Hold a Kayak/Paddling event at Wallaroo	\$500
Kadina Cricket Club Inc	Purchase a mower	\$5,000
Kadina AH&F Society	Replace guttering on grandstand pavilion	\$815
Community Activity Centre	Install solar power	\$2,500
Copper Coast Battle Dragons	Replace PFD vests & purchase water safe speaker	\$1,563
Australian Plants Society - NYP	Improve infrastructure on leased site	\$3,900
Yorke Peninsula Soccer Association	Purchase line marker, portable goals, nets and facilitate coaching clinics	\$4,000
Kadina Girl Guide Unit	Remove asbestos and upgrade first aid supplies	\$500
Kadina & District Youth Centre Inc	Purchase equipment	\$2,970
National Trust SA, Moonta Branch	Connect power to goods shed	\$3,000
		<b>\$84,179</b>

## Staffing

As at 30<sup>th</sup> June 2017 the Council had a total of 93.0 full time equivalent (FTE) positions.

The breakdown of staff numbers by gender, employment type and department is shown in the following table:

<b>Council Employees:</b>	<b>Male</b>	<b>Female</b>
<b>Offices, Libraries &amp; Service Facilities</b>		
Senior Executives	3.0	1.0
Administration Services – General	3.8	19.1
Economic Services - Tourism, Development	1.0	2.0
Engineering Services - Works Supervision	4.0	0.0
Environmental Services - Building, Nuisances	6.4	1.6
Community Services - Libraries, Community	1.0	5.5
<b>TOTAL INSIDE EMPLOYEES</b>	<b>19.2</b>	<b>29.2</b>
At Depots (Construction, Maintenance)		
Construction, Maintenance, inc Cleaning	26.0	1.1
Parks, Gardens and Reserves	13.0	0.0
Waste Management (Recycling Centres)	2.5	0.0
Workshop Servicing	2.0	0.0
<b>TOTAL OUTSIDE EMPLOYEES</b>	<b>43.5</b>	<b>1.1</b>
<b>TOTAL EMPLOYEES</b>	<b>62.7</b>	<b>30.3</b>

## Exclusion of the Public from Meetings

Section 90(1) of the Act generally provides that a meeting of Council or its committees must be conducted in a place open to the public. However, Section 90(2) provides that a Council or its committees may order that the public be excluded from attendance at

a meeting that it is considered necessary and appropriate to enable that meeting to receive, discuss or consider a matter in confidence.

Those matters are specified by Section 90(3) and include, for example, commercial information, legal advice, tenders, etc.

Council chose to invoke Section 90(2) five times during the year to consider information of a confidential nature that would if disclosed:

- prejudice the commercial position of the person who supplied it, or
- confer a commercial advantage to a third party
- prejudice the maintenance of law, including by affecting the prevention, detection or investigation of a criminal offence, or the right to a fair trial.
- would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).

### Confidential Documents

Section 91(1)-(6) of the Act generally provides that minutes of meeting proceedings must be kept and made available for public inspection.

However, Section 91(7) provides that a Council or its committees may order that confidential documents may be excluded from general public accessibility. Council did choose to invoke Section 91(7) in regard to the minutes, inclusive of the associated reports and attachments, as follows:

### Council Meetings

*7<sup>th</sup> September 2016*

- \* Plymouth Place, Moonta Bay

*5<sup>th</sup> October 2016*

- \* LGA Act 1999, Chapter 10 Rates & Charges – sale of land for non-payment of rates

*7<sup>th</sup> December 2016*

- \* Economic Benefit to the Region

*18<sup>th</sup> January 2016*

- \* 2017 Australia Day Awards

*8<sup>th</sup> February 2017*

- \* Strategic Land Purchase, Kadina
- \* Grant Application

*1<sup>st</sup> March 2017*

- \* CEO Performance Review

*7<sup>th</sup> June 2017*

- \* Commercial Land

### Audit & CDAP Committees

Nil

### Community Land

Community Land Management Plans are currently under review however the original documents are contained in a Register of Community Land which is available to the public for inspection until these are finalised.

### Freedom of Information Applications (FOI)

Applications made to the Council under the Freedom of Information Act 1991, containing the information required by the regulations, are reported on as follows:

At the beginning of the financial year no FOI applications were in process. Ten applications were received during the year.



The Council endeavours to make available information as and when requested, as well as taking appropriate action where records may be in error or require amendment. If

necessary, formal requests for 'Freedom of Information' access must be made in writing, accompanied by the prescribed fee and should be addressed to the accredited Freedom of Information Officer as follows:

Freedom of Information Officer  
District Council of the Copper Coast  
PO Box 396  
KADINA SA 5554

### **Internal Review of Council Decisions**

*6<sup>th</sup> July 2016*

Review on C107:0416 - Informal Gatherings/Policy  
Council Resolution C166:0716

*2<sup>nd</sup> November 2016*

Review on C45:0216 - Roads  
Council Resolution C269:1116

*7<sup>th</sup> December 2016*

Review on C45:0216 - Roads  
Council Resolution C76:1216

### **Electoral Representation Quotas and Reviews**

Since 1997, the elected Council has comprised of the Mayor and ten Councillors – the urban wards of Kadina, Moonta and Wallaroo being represented by three Councillors each and the rural ward Paskeville by one Councillor.

The composition of the Council was reviewed pursuant to Section 12 of the Local Government Act during 2009 and it was resolved to abolish wards within the Council area and that the Council would continue to comprise a Mayor and ten elected area councillors. The next review commenced during this year (2016/17) with CL Rowe & Associates being engaged to assist Council with this process.

### **Elections**

Elections are held at four yearly intervals, with all positions being declared vacant. Voting rights for electors are voluntary and not compulsory as is the case with Commonwealth and State Government elections. Council Elections were held in November 2014.

### **Boundary Review**

Procedures are available for electors to initiate submissions seeking boundary alterations and alterations to the composition of the Council or its representative structure.

Public notice of the impending review is given, inviting interested persons to make written submissions to the Council on the subject of the review. Persons making submissions are also given the opportunity to appear personally before Council to be heard further. On completion of the review process, the Council's report is made available for public inspection, with further public submission opportunity and personal hearing being also made available.

### **Equal Opportunity**

The District Council of the Copper Coast is committed to the principle of equal opportunity. In all policies and practices of the Council, there shall be no discrimination relating to gender, age, disability, marital status, parenthood, lawful sexual preference, race, colour, national extraction, social or ethnic origin, religion or political affiliation.

To reflect its commitment to a workplace free of discrimination Council has adopted a Whistleblowers Act Policy. The Work Health and Safety Act (2012) prescribes that it is the responsibility of the employer to

provide a safe workplace for all employees and that no worker should be at risk in the workplace.

If a worker's health and wellbeing is affected, or they become ill, stressed or are away from work because of bullying then there are laws to help remedy the situation.

If the bullying involves physical harm or the threat of a physical attack, then there are criminal laws to help protect workers.

Persons bullied on the basis of gender, race or ethnic background, disability, sexual preference, marital status, pregnancy or age, are protected by the Equal Opportunity Act. Harassment or bullying in the workplace is unacceptable and, where identified, must be regarded as a serious breach of conduct.

### **Competitive Tendering & Cost Effective Services**

Purchasing Policies – Council continues to strive to provide value for money in service delivery to the ratepayers of the District Council of the Copper Coast through the adoption and utilisation of purchasing and procurement Policies. In compliance with Section 49 of the Local Government Act 1999, Council has reviewed and adopted the Procurement Policy (FIN017) encompassing the following:

- Monetary limits;
- Use of Local Government Corporates Services Supply Agreements;
- Preferred Supplier Register;
- Quotations, tendering and evaluation;
- Outsourcing Council functions;

- Additional considerations such as environmental, buying locally and Australian made, health, safety and welfare and quality; and
- Disposal of surplus goods, materials and Council land.

During the past financial year the Council used the competitive tender process fourteen times.

### **National Competition Policy**

Council has no significant business activities.

No complaints have been received alleging any breach of competitive neutrality principles by the Council.

### **Current Local Laws**

- By-Law No. 1 - Permits and Penalties (Govt. Gazette 09/06/2016)
- By-Law No. 2 – Local Government Land (Govt Gazette 09/06/2016)
- By-Law No. 3 - Roads (Govt. Gazette 09/06/2016)
- By-Law No. 4 – Moveable Signs (Govt. Gazette 09/06/2016)
- By-Law No. 5 – Dogs (Govt. Gazette 09/06/2016)
- By-Law No. 6 – Cats (Govt Gazette 09/06/2016)

A copy of the current by-laws and expiation fees may be obtained from Councils Offices at Kadina, Moonta and Wallaroo. All Council by-laws are national competition policy compliant.

### **Elected Member Training and Development**

The Elected Member Training and Development Policy was reviewed on 6<sup>th</sup> May 2015 and includes the following allocations:

- 75% of the training and development budget will be allocated for individual training;
- 25% allocated for group training sessions.

In June each year the Mayor and CEO attend the Australian Local Government Associations National General Assembly conference held in Canberra.

His Worship the Mayor attends numerous seminars and conferences annually through the Local Government Association; Local Government Finance Authority; ALGA National General Assembly at Canberra, Legatus (previously Central Local Government Region), Regional Development Australia, just to name a few.

# CORPORATE SERVICES



*lifestyle location of choice*

## Corporate Services

The Corporate Services area of Council is responsible for the efficient and quality delivery of corporate services and governance functions, including:

- Rate revenue generation and collection
- Customer Service
- Financial Management, including daily transactions, budget setting and reviews and preparation of financial reports
- Website Management
- Records Management & Freedom of Information
- Compliance to legislation across Council
- Cemetery records maintenance
- Maintenance and review of Councils asset register
- Payroll and Human Resource functions
- WHS and Risk Management

The Corporate Services staff are committed to continue to provide excellent customer service and support internally.

Our records management staff continue to focus on reviewing policies and procedures across the organisation we have continued to meet the requirements of the State Records Act.

We are continuing to work with our software provider and our neighbouring councils to move to the storage of the majority of our records electronically. This will also require the Council to have GDS21 certification.

The benefits of GDS21 certification will provide opportunities to reduce storage, management and access costs of our records. Improve customer service, work procedures and access through speedier retrieval of digital records rather than original paper records, particularly for time critical matters.

A focus for the rates department continues to be in regards to the following up of rates on properties that have been outstanding for more than three years with the end result culminating in an auction of these properties in accordance with Section 184 of the Local Government Act 1999. This is a lengthy process and one that continues to be on the annual calendar.

A breakdown of some of the work undertaken within the corporate services department in 2016/17 is as follows:

### Records Management

Records Management encompasses the care and control of records from their receipt or creation to either ultimate destruction or retention as an archive.

Records are a vital aspect of Council business. The ability to effectively manage and maintain them has become an important function of Council in order to ensure all records can meet any legal, evidential, fiscal, accountabilities and legislative requirements. An ongoing records management project is in place which will ensure that substantial improvements continue to be made in Council's record keeping practices and will assist Council to reach compliance

with the State Records Act 1997 and various standards and guidelines issued by State Records.

Supporting activities and initiatives for the Records Management system were:

- Contractor (Max Montgomery Pty Ltd) spent 15 days sorting and sentencing inactive and old records.
- Records Management Officers continuing to provide training to all staff in use of RM system.
- Checking and amending file description and status on Council records system to enable transition to fully compliant Electronic Records Management system.
- Developing new procedures to process the records due for destruction in line with the new guidelines issued by The Department of Premier & Cabinet (State Records).

Council functions, including the capture and issuing of fire notices. There have also been advances in Business Continuity and Emergency Planning through planning and technology.

A strategic view of ICT has been developed to encompass Council's rapid growth of service provision aspiring to improve telephony, community broadband initiatives, asset management systems and the implementation of Spatial Data programs. The replacement of key components, such as servers, ensures the reliability and availability of the system.

The Council continues to broaden staff knowledge and expertise through ICT training programs aimed to improve service productivity and functionality to better serve the Copper Coast community.

## Information and Communication Technology

Information and Communication Technology is a key component in Council's ability to process information and deliver communication with the broader community. Through constant innovation and technology development Council continually aspires for improvement in service delivery to the community. The Council supports the information and communication services of the Kadina, Wallaroo and Moonta Libraries and the Visitor Information Centre.

Council has used technology to lower the processing cost of a number of

## WHS Report 2016/2017

Every year Council continues to strive to meet best standards with regard to Safety & Risk management.

Safety & Risk management practices are reviewed annually and monitored by Local Government Association by way of Auditing Councils performance and providing feedback to Council in such areas as Contractor management, Training and Accident or Incidents both internally and in the community.

Council continues to enhance its WHS responsibilities by continually reviewing its safety plan. This plan has allowed Council to identify deficiencies in the areas of WHS and make necessary changes required to achieve favorable outcomes for both its staff and the community.

### Public Safety

The Copper Coast Council is committed to providing for its residents and visitors to the Copper Coast area a safe environment. This is done via consultation with the Community, feedback provided to Council via Customer Requests and Accident Incident Forms from the public.

Council continues to monitor events of WHS and risk to the community and seeks to continue improvements in these areas. Council openly welcomes consultation from the broader community to be able to allow its

employees to continually strive to improve WHS and Risk Management in all areas.

### Council Staff Safety

Council regards its staff as its greatest asset and continues to strive to provide better knowledge and support in matters of Health and Risk.

Council schedules regular health assessment checks for its employees which includes heart health, diabetes monitoring, health, lifestyle options and also skin cancer screening. This is done so Council can assist their staff to have a better quality of life both at work and at home and to identify any health concerns employees may have so they can source treatment options if required.

Council encourages its staff to report hazards and any accidents or incidents so it can try to eliminate these and improve the working environment for its employees.

Training of staff in regards to Safety is also an integral part of WHS and Risk Management. This ensures our staff have a better understanding of their responsibilities to themselves and their fellow workers and assist the general public if required to do so.

Council will continue to explore options to increase the level of knowledge of its staff to ensure Safe practices of work are performed.



# COMMUNITY SERVICES

*lifestyle location of choice*

# Community Services

## Copper Coast Library Service



Copper Coast library users continue to value access to the South Australian One Card system. This innovation allows the convenience of 24/7 access to an online catalogue where 4 million items including books, DVDs, CDs and magazines in libraries across SA can be found and reserved for collection at their local library as well as a comprehensive browsing collection within their local library.

Access to digital services is also available through the One Card and an increase in content to e-books, e-audio and e-magazines provides additional flexibility for users.

### Library Services

The Council provides library services in all 3 major towns of the Copper Coast. Library services, free internet access and wireless access are available 7 days a week across the Council area.



Kadina Library

The Copper Coast Library - Kadina is a joint use library servicing the District Council of the Copper Coast and TAFE SA is open 48 hours per week.



Wallaroo Library

The Copper Coast Library - Wallaroo is co-located with the Council office at the Old Railway Station is open 25 hours per week.



Moonta Library

The Copper Coast Library - Moonta is a school/community library located at Moonta Area School to provide a library service to the staff, students and community of Moonta and is open 32.5 hours per week.

## Statistics

For the 2016/17 financial year Copper Coast Libraries – Kadina, Moonta and Wallaroo have 5970 registered active members and recorded 190000 visits to the libraries.

The materials grant income from the Libraries Board of SA is based on funding per capita allowing the purchase and addition of new items to the collection as well as access to the centralised state wide services including e-resources, print disability, online databases and community languages.

## E-Resources



Additional content has been added to increase the number of titles available in e-formats. E-Books & E-Audio titles are available for library customers to borrow and download to their individual devices using their One Card registration. The service has proven to be very successful with extensive loans. Library members appreciate the access to downloadable free content without having to physically visit their local library.



E-Magazines has also been expanded with hundreds of subscription titles available to download to digital devices. This service has been embraced by the community who are

now downloading free current and back issues of a variety of magazine titles to enjoy.



Library members also have the opportunity to learn online from thousands of self-paced courses free of charge on either computer, tablet or mobile device simply by using their library card membership to log in.

## Information Technology



The Libraries Board of SA provide free internet access and free wireless access to each library site.

Library staff appreciate the difficulties experienced accessing new technologies and as such assistance is offered to help people gain digital skills.

Kadina Library host a Savvy Seniors program every Wednesday morning and one-on-one assistance is available at Moonta Library on Thursday evenings.

## Toy Library

The Toy Library is an additional service provided at the Kadina Library. Integrated in the main library within the children's area it is available during all library opening hours.

The collection is well used and includes toys, games, puzzles and active play toys for pre-schoolers. 536

members are registered to use this service and have recorded increased loans from this collection this past year.

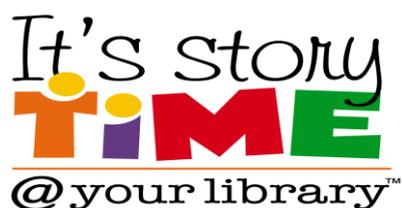


### Programs & Other Services

The library service actively participates, develops and presents a wide range of programs to the community:

#### Home Delivery

This service is available to those who cannot independently visit the library themselves. Library resources are delivered to people in their homes in all 3 Copper Coast towns and also to the Aged Care facilities.



#### Read & Rhyme Time

Weekly during term time sessions are held at the Moonta Library. Participation numbers remain consistently high with babies, toddlers and their parents/carers enjoying this Early Learning opportunity.

#### Rhythm & Rhyme Time

Held every Thursday during term time at Kadina Library this session introduces babies and toddlers to language and literacy through rhymes, songs and music to assist with

development and understanding of rhythm, rhyme and rare words. They develop an appreciation of the library environment from a young age and it supports parents/carers in a social atmosphere. Numbers have increased and remain consistent from week to week.

#### BookBugs Storytime for Preschoolers

Held every Friday at Kadina Library this session supports the early learning and literacy needs of toddlers and their parents/carers.

This extremely popular weekly program offers stories, rhymes, songs and crafts to attendees to assist with their preschool learning.

#### School Holiday Activities

A program is offered for primary school aged children every school holidays with activities held at both the Kadina and Wallaroo libraries. The program is based on a theme for each particular holiday break with interactive activities provided for the participants. Children and the accompanying adults have enjoyed participating in these events.



#### Summer Reading Competition

This attracted a large number of children who participated by recording books they read during the summer holidays to enable them to be eligible for local and state prizes.



### Premiers Reading Challenge

This state wide challenge continues to inspire children to read with an incentive presented to each successful reader at the end of each year. The library supports this additional program and has a large collection of the appropriate resources available for easy selection.

### Book Club

The Kadina group meets on the 2<sup>nd</sup> Tuesday of every month to discuss a preselected book and share other books that participants have read. Over a cuppa and afternoon tea many a literary idea has been shared. Wallaroo meet on the 2<sup>nd</sup> Monday of every month and Moonta Library coordinates 2 successful book clubs for users of this library service.

### JP Services

A JP Service is available at both the Kadina and Moonta Libraries for documents and papers to be authorised with no appointment necessary. The service is available every Tuesday at 3pm at the Moonta Library and every Wednesday from 1pm to 2.30pm at the Kadina Library. This additional service at the libraries has proven to be very successful.

### Promotions

Other statewide and national promotions celebrated included



The Reading Hour The Reading Hour



14 February 2017 Library Lovers Day



Dads Read



National Simultaneous Storytime

### Partnerships

#### TAFESA

The Kadina Library continues to support the learning needs of TAFESA students and staff offering orientations, resource based learning sessions and one on one support. Access to TAFESA computers is also available during all library opening hours to ensure student access to online services and resources for their studies.

#### Give the Gift of Reading

This initiative has now been running for 3 years in the Copper Coast. Community members are encouraged to purchase a book for a child and place it under the Library Christmas Tree. These books were then donated to Wesley Uniting to distribute to local families in need. It is a very successful project that ensures that the Gift of Reading is valued and supported. The 2016 participation was appreciated with many children receiving a gift of reading for Christmas.

#### Childrens' Services

All child care centres, preschools and schools are supported with onsite visits and loans of resources. The Kadina Preschool Centre visit the Kadina Library twice a week to participate in a story and experience library time and the Kadina Child Care Centre visit monthly.

Wallaroo Pre-school also regularly visited Wallaroo Library. In addition to these regular visits other preschool and school children from the area visited with their class during the year and participated in storytelling, activities and Childrens' Book Week celebrations.

**U3A(University of the Third Age)** Meeting space and facilities at both the Kadina and Moonta libraries have once again been used by U3A to run their courses. This is strongly supported by the library as it ensures the availability of Lifelong Learning to the community.



**Talking Times**

Volunteers are hosted weekly at the Kadina Library on behalf of the Royal Society of the Blind to read, digitally record and distribute the Yorke Peninsula Country Times to vision impaired recipients.

**YPFHG: (Yorke Peninsula Family History Group)**



The Kadina Local History Room contains a shared collection of

information and resources and the YPFHG provide volunteers twice a week to assist with enquiries. This valuable support is also provided for major events such as SA History Month and the Kernewek Lowender Cornish Festival in May when many visitors sought information about their families and ancestors.



**Tax Help**



A volunteer assists low income earners with submitting E-Tax by appointment. This extremely popular service is well patronised with 97 returns being completed by the volunteer between July and October. This effort was acknowledged at a presentation by the Tax Regional Coordinator who awarded both the Kadina Library as host location and the volunteer for their assistance in providing this service.



## Community Visitors Scheme

Over the past 12 months 38 Community visitors have completed a total of 1,048 visits. These volunteers have provided one to one visits with 48 residents living in local aged care homes.

- Number of aged care homes visited is 9
- Number of volunteer enquiries was 12
- New volunteers for the year is 5 with 2 currently in the process of being matched with a resident
- 11 volunteers were rematched with a new resident

Morning and afternoon teas, with residents and their community visitors, have been held at several of the aged care homes over the past 12 months. Along with volunteer recognition events to celebrate volunteers week. And the end of year Christmas party. These events are always well attended and enjoyed by all.

Staff from the Aged Care homes provide regular feedback on the benefits to the community visitors make to resident's lives. Reducing isolation and loneliness, having a regular visitor gives many residents something to look forward to in their day.

Many volunteers express how wonderful their relationship is with the resident that they visit and how pleased they are to be part of their life.

Retirees probably make up the majority of Community Visitors, however our three most recent volunteers, work full time jobs and still

make time to give back to the community, which is wonderful!



*Community Visitors Scheme volunteers at Xmas*



## Retirement Units

Council operates 37 retirement units throughout the Copper Coast being 12 at Lowender Court Moonta, 10 at McCauley Homes Moonta and 15 at Y-Hafan Retirement Units Wallaroo.

The very popular fully self-contained units vary in size from 1 to 3 bedrooms and are maintained by Council utilizing maintenance fees paid by residents.



*Council Retirement Units in Wallaroo*

## Youth Week

Council received a grant from the Office for Youth, Department for Communities and Social Inclusion for National Youth Week 2017 to celebrate this year's theme of 'youTHRIVE'. The funding was used to host a Beach Day Out at Wallaroo Sailing Club providing indoor and outdoor activities. This enabled students from Bute Primary School, Moonta Area School, Harvest Christian College, St Mary MacKillop School and the Wallaroo Mines Primary School to interact and join together as a group. Teams were made up of students from each school which helped to break down barriers. A Senior Bare Foot Bowls event was also held which brought together a number of 18-25 year olds for an evening of sport and fellowship. These events encouraged team building within the various age groups and promoted healthy physical

activity that encouraged participation regardless of ability.



*Students participating in volleyball in foreground and beach cricket in background*



*Haley Lockwood and Skyler Smith take home goodie bags from the Copper Coast Youth Games  
Photo: YP Country Times*

## Copper Coast Sports and Leisure Centre

The Copper Coast Sports and Leisure Centre was originally built in 1976 with funding from various Government Grants, Local Council Funding and the generosity of the local residents and businesses.

In 2010 it was decided to alter the management structure of the complex with Belgravia Leisure being engaged to oversee the operations and initiate a new style of marketing and management.

Council embarked on the \$10.3m redevelopment of the centre in June 2016.

When completed the Copper Coast will boast one of the best recreation facilities in rural South Australia.

## STARCLUB Field Officer Program

The STARCLUB Field Officer (SFO) Program is a partnership between the South Australian Office for Recreation and Sport (State Government), regional councils (Copper Coast Council) and local community organisations. Will continue to support the local community in all areas of sport and recreation. Throughout 2016/17, the SFO has worked with sport and active recreation clubs and associations throughout the Copper Coast, as well as the Yorke Peninsula and Lower Mid North region to provide a regionally based sport and active recreation resource. The SFO has worked with council and the community to:

- Provide a vital and valued link between program stakeholders;
- Develop well managed and sustainable clubs;
- Build sporting organisations' capacity to deliver quality programs; and
- Ensure effective management and use of sport and recreation facilities.

In the past year over \$30,000 of Sports Voucher have been claimed in the copper coast district. When combining this with several major grants that were received it has been a major

boost for the sport and active recreation community.

STARCLUB will maintain its presence in the Copper Coast for the next several years.

If your club would like to discuss its governance or undertake the simple

process to creating a better sporting club then please contact Giles Ellis on 0427081144 or email

[starclub@lnyosports.com.au](mailto:starclub@lnyosports.com.au)



[recsport.sa.gov.au/starclub](http://recsport.sa.gov.au/starclub)

## Tourism

Tourism continues to be a major contributor to the economic development of the Copper Coast.

There are many ways that Tourism contributes directly and indirectly to the local economy with a major impact in the creation of employment opportunities and support of our businesses and tourism operators in our region.

Employment is directly created in; accommodation, cafes, restaurants, takeaway food services, clubs, pubs, taverns and bars and also in retail trade businesses.

During the 2016/2017 financial year the Copper Coast Tourism Department contributed to the production and distribution of the Copper Coast Visitor Guide and Yorke Peninsula Visitor Guide, increased interaction on social media and online services, attended several consumer shows to promote the Copper Coast and secured advertorial in many National, State and Regional publications.

The Tourism Department continues to work with tourism operators in the Copper Coast to ensure they are informed on activities occurring within the tourism industry.

### Splashtown



Splash Town is a free entry Water Park at Moonta Bay that is suitable for children of all ages. The Park offers a

wave of fun and excitement with; 4 large water slides, 1 kiddies water slide, several large water mushrooms, a very large tipping bucket and a number of paddling pools.

The Water Park is open to the public on weekends, public holidays and school holidays from October to April and other times as advertised on the facebook page.

Splash Town has quickly become the premier man-made tourist attraction on the Yorke Peninsula.



*Splash Town Water Park – Moonta Bay*

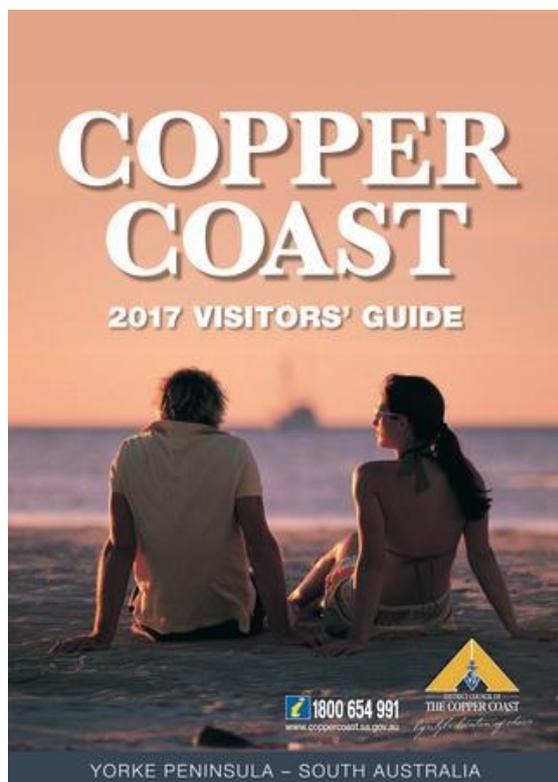
### Copper Coast Tourism Centre

The Copper Coast Tourism Centre is a multi-purpose facility delivering a number of community services that are related to Event Management and Tourism. The key role of the accredited Tourism Centre is providing reliable service and information to our residents and our visitors.



**Tourism sits within Council's economic objective - To facilitate economic prosperity, balanced growth and the enhancement of the Copper Coast**

### Copper Coast Visitor Guide



The Yorke Peninsula Country Times in conjunction with the Copper Coast Visitor Information Centre produced the 2017 Copper Coast Visitor Guide.

The Guide is of a high standard and continually proves to be an important collaborative marketing tool for the region and is also widely distributed throughout South Australia. The guide is released annually in December with a print run of 40,000 copies.

### Copper Coast Visitor Information Centre

The Copper Coast Visitor Information

Centre operates as an Accredited Visitor Information Centre. The Centre aims to enhance visitor experiences while they are touring the Copper Coast and neighbouring regions.

The tourism staff are happy to share their extensive local knowledge and offer great advice on what to do while in the Copper Coast.

The visitor centre is a member of the 'Eat Local' program, which helps to promote regional businesses who offer local produce to consumers. The visitor centre prides itself on stocking locally made produce including: oils, olives, honey, jams, and sauces

### Training and Meeting Facilities

The Training and Meeting facilities available within the Centre continue to be in regular use by a wide range of government and private organisations for training and meetings.

The availability for hire of a large shed with an adjoining lecture room remains unique to the training and meeting market. Many agricultural companies conduct machinery and product training at the facility. Participants travel intrastate and interstate to attend the training sessions.

### Copper Coast Indoor Play Centre



### *Play Cafe*

The Copper Coast Tourism Centre is also where you will find the “Copper Coast Indoor Play Centre”. The Play Centre which has been operating since September 2014 offers a safe relaxed environment where locals and visitors can get away from the weather extremes and enjoy the modern indoor play equipment. The Play Centre caters for children’s birthday parties and caters for the needs of parenting groups.

### **The Farm Shed Museum**

The National Trust owned Farm Shed Museum continues to be highly regarded as one of the State’s best museums. Over 3000 people visited the museum over the last twelve months.

Visitors are overwhelmed by the sheer size of the display, the amount of information provided, its professional layout and the attention to detail.

The hard working National Trust volunteers continue to add new displays and features to the museum.

There are a number of regular visitors who return to see the upgrades to existing displays and to see what new displays have been created

### **Copper Coast Region Old Machinery & Engineering Club**



The ‘Copper Coast Region Old Machinery and Engineering Club’ whom operate the Mini Railway adjacent to the Tourism Centre have had another successful year.

The Mini Railway is coordinated by volunteers and runs on the 1<sup>st</sup> and 3<sup>rd</sup> Sunday of each month.

### **Events**

Events continue to be important economic contributors to the local economy. Events are important drivers of regional tourism. Events highlight local attractions and encourage extended stays by visitors. The more significant events staged in the Copper Coast highlight our music, food, sport and cultural strengths.

Sporting events and competitions have a strong niche appeal and encourage participants and spectators to travel further from their homes and to remain away for longer.

Sports tourists and their partners traditionally spend more per stay than leisure tourists.

This results in strong economic benefit to the Copper Coast region.

### **Regional & State Events**

In 2016/2017 there were a number of significant regional events held in the Copper Coast. This included;

- Kernewek Lowender Cornish Festival
- Wine, Wheels & Whiting annual recreational cycling event
- Visit of the Melbourne Cup
- Pro Am golfing events
- Copper Coast Cup State Series Cycling event
- Copper Coast 500 sprints
- Dirt Kart National Finals
- BMX Titles

## Other Major Events

The District Council of the Copper Coast supported the community in staging a number of events, including;

- Bowls SA events
- Youth Week Activities
- Over 60's Cricket Carnival
- Kadina Swap Meet and Show & Shine

## Community Events

Council also provided assistance to community organisations to stage;

- Kadina Show
- National Trust and Rotary Markets
- Christmas and New Year's Eve activities
- Australia Day activities and awards



Mayor Paul Thomas  
Melbourne Cup Event

## Wallaroo Holiday Park

The Wallaroo Holiday Park continues to have one of the highest visitation rates on Yorke Peninsula. It boasts a variety of alternative accommodation from unpowered sites to fully self contained six berth cabins, disabled friendly units and equipment, and spa units.

The park offers 22 beach front cabins with four star rating including 3 being disabled friendly

Managers continue to deliver a new vitality to the park which now boasts a wealth of new ideas including hire equipment consisting of Segways, Go-karts, Kayaks, Hover boards just to name a few.



Beautifully appointed Cabins



*In House Playground*



*Some of the HolidayPark Hire Equipment*



*Jumping Pillow*



*Disabled Beach Access*

## Cemeteries

Councils' Cemeteries at Kadina, Moonta, Wallaroo and Greens Plains are all attractively landscaped and maintained. As well as general sections all cemeteries have a niche wall with Kadina and Wallaroo also have a rose garden. Kadina has an attractive lawn area that was a joint initiative between the local service clubs and Council.

### Cemetery Interments for 2016/17

A total of 63 burials were recorded:

Kadina	25
Moonta	18
Wallaroo	20
Greens Plains	00

A total of 34 ashes were interred:

Kadina	07
Moonta	09
Wallaroo	17
Greens Plains	01



## INFRASTRUCTURE SERVICES



## Infrastructure Services

The Infrastructure Services Department plans for new infrastructure and maintains Councils existing assets including:

- Roads (unsealed & sealed)
- Footpaths and cycle tracks
- Stormwater
- Recreation and community open space assets including; parks, gardens and foreshores
- Community Water Management Schemes (CWMS) and Waste Water Treatment Plants (WWTP)
- Buildings and property (town halls, public toilets and other public facilities)
- Cemeteries

The department manages the infrastructure associated with new residential and commercial subdivisions.

Customer service for the community regarding infrastructure matters is another service provided by the department.

Infrastructure Services undertakes these duties with a combination of field staff, plant and machinery based at Council depots. The primary depot is situated in Kadina with pilot depots in Moonta and Wallaroo. Administrative and technical staff are based in Kadina.

Contractors are used for projects such as new road construction (asphalt, kerbing and lighting), stormwater drainage, building upgrades, effluent and sewerage scheme works, footpath construction, existing road maintenance, vegetation management and various material supply.

A range of other training and refresher courses have also been provided to staff including:

- Certificate III Civil Construction
- Horticulture Cert. II
- Arboriculture Cert. III
- Waste Water Processes
- Backhoe Operations
- Grader Operator – Log Book
- Working at Heights
- Work Zone Traffic Management
- Dangerous Dog Handling
- Dog and Cat Management
- Incident Reporting & Investigation including WHS reporting
- White Card
- Bullying and Harassment
- Pool Inspection/Operation
- Chainsaw operations
- Synergy- Basic Record Keeping Tasks
- Synergy – Intro to Synergy Soft
- Synergy – Report Manager Fundamentals
- Synergy – Issuing Purchase Orders
- Code of Conduct
- Chernalert – Chemical Data Base Use
- Load Restraint

## Road Length Data

	SEALED	FORMED	UN-FORMED	TOTAL
<b>2017/18</b>	<b>kms</b>	<b>kms</b>	<b>kms</b>	<b>kms</b>
BUILT UP	242.00	34.52		276.52
NON BUILT UP	68.53	491.83		560.35
<b>TOTAL</b>	<b>310.53</b>	<b>526.35</b>	<b>90.63</b>	<b>927.51</b>

## Major Capital Works Projects for 2016/2017

### Kadina CBD Redevelopment

The construction of stage 1 commenced late 2016 and included the major stormwater drainage network for the CBD, Frances Terrace reconstruction together with a carpark reconstruction south of Frances Terrace for the CBD.

The Frances Terrace works include designated car parking, kerbing, lighting, safe pedestrian access (DDA compliant), asphalt seal and underground power (PLEC). Funding has been sourced through the PLEC works and Places for People for the broader CBD upgrade.

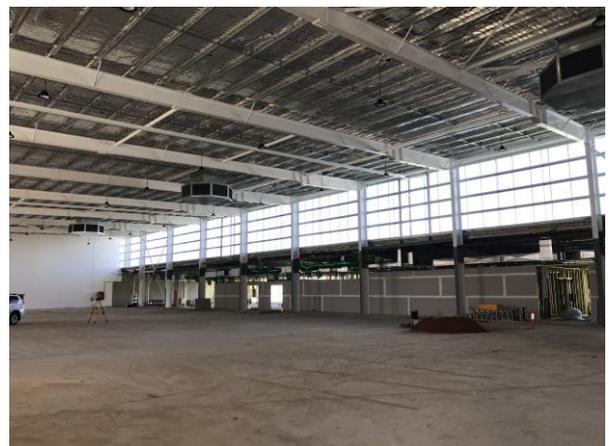
Stage 2 beginning in the latter part of 2017 will include a focus on pedestrian's access. These works will include new paving, lighting, stormwater, communications, roads (kerbing and asphalt) and streetscape.



### Copper Coast Sports and Leisure Centre

In December 2015 Council received the welcome news that the Copper Coast Sports and Leisure Centre had received Federal Government funding support. The \$10,342,400 redevelopment commenced in July 2016 after the announcement that the Copper Coast received the following funding: \$4,803,424 from the National Stronger Regions Fund, \$900,000 from State Sport and Recreation, \$1,500,000 from the Department of Education and \$500,000 from Kadina Memorial School and \$139,000 from Community.

This is a major upgrade to the facilities to meet both the existing demand and future growth in the region. The redevelopment will include four Indoor Courts (three new and the conversion of the existing court to feature court), Performing Arts Stage, Fitness Centre, Consulting Rooms, Café and Crèche.



## Footpaths

During the 2016/2017 financial year Council has constructed over 5kms of footpaths in Moonta, Wallaroo and Kadina.

The construction of these paths have been part of Council's strategic plan to complete outstanding subdivisions and improve the connectivity within our community.



## Free Tree Day

As part of the District Council of the Copper Coast's "Green Up" initiative, Council gave ratepayers the opportunity to receive up to two plants from a selection of trees, grasses and shrubs on receipt of their rate notice. A total of 1759 trees were distributed to residents on Sunday June 18th between 10am and 1pm. Broken down into townships the total trees distributed: Kadina 603, Wallaroo 563 and Moonta 603.



Free Tree Day - Kadina

## National Tree Planting Day

As part of National Tree Planting Day on Tuesday 7th of July 2016 St Mary MacKillop School students planted 350 trees, shrubs and grasses on Abraham Rydberg Drive reserve and screening vegetation at the Waste Transfer Station in Wallaroo.

Over the years with the participation of local schools within the Copper Coast Council area we have managed to increase the flora within the Copper Coast area. We appreciate all schools ongoing participation with this positive initiative.



St Mary MacKillop School planting trees on Abraham Rydberg Drive reserve

## Community Waste Water Scheme – Moonta, Moonta Bay and Port Hughes

Stage 2 works have included Moonta proper, Moonta North and the remaining sections of Moonta Bay. Practical completion for this project is scheduled for September 2017.

In its entirety the 5 year project has included; 3500 new sewer connections, 50.6km of gravity drainage, 12.3km rising mains and 15 new pump stations.

The new network generates waste water through the communities recent waste water treatment plant (WWTP) on Retallick Road. The WWTP produces class B recycled water for community reuse.

The works have also included connecting existing smaller STED (septic tank effluent disposal scheme) to the overall community Waste Water management scheme.



Wade Della Torre (Director of Infrastructure), Matthew McRae (CWMS Team Leader) Alex Pierson, Geoff

Reynolds and Sarah Arthurs (CWMS team members)

### Port Hughes Cycleway

Reconstruction of the Port Hughes Road including the construction of a shared cycleway linking Moonta to Port Hughes began in October 2015.

In November 2016 a section of the project from Harrys Point Road through to Snell Avenue was completed. Works within this area also included vegetation management of the road corridor, that being the entrance to Port Hughes.

The last section of this project connecting the new path to the Port Hughes foreshore will be completed in 2017.



### Port Hughes Boat Ramp

*lifestyle location of choice*

Following confirmation of SABFAC funding totalling \$1 040 000, Council commenced construction of the Port Hughes boat ramp.

During the construction of the boat ramp the contractor developed a methodology of which allowed the boat ramp to remain open at all times throughout construction.

This project has included relocation of the existing 4 lane ramp to the construction of a new six lane concrete boat ramp, deepening of the existing harbor, reshaping and raising the breakwaters and construction of a concrete wharf for berthing and better dredging access. Practical completion of the boat ramp is scheduled for September 2017 and will allow for the car park works to be undertaken.



### Wallaroo Swimming Enclosure

The first stage of the Wallaroo swimming enclosure involved the construction of swimming pontoons and wave attenuators. The structure is accessed off a shared pathway near the grassed foreshore area.

Stage 2 will include feature slides and other ideas formulated by the swimming enclosure working group



### Wallaroo Central Railway Corridor

Works on the Wallaroo reserve between John Terrace and the new Foodland site have been completed providing a new vibrant community space. Works included vegetation, a designated section of irrigated lawn, seating, gazebo, BBQ's, paths, gabion feature walls, flag poles, feature railway memorial, linking footbridge and new fencing.





### Wallaroo Sporting Club – Netball/Tennis Courts Club Relocation

In conjunction with the Wallaroo sporting groups the existing courts and infrastructure have been relocated protecting this asset for the long term.

This project included the complete reconstruction of 4 basketball/netball courts and up to six tennis courts, at any time. A new canteen facility, fencing, improved stormwater provisions and lighting towers completed this project. Council worked with the sporting groups to ensure this project was delivered to expectations.



### Road Reseals

Council's Road Reseal Program has been extensive throughout 2016/17.

Works have included the completion of two major connecting road networks, Thrington Road (12.2kms) and Tickera Road (3.7kms) as well as Heritage Drive in Wallaroo.

Kadina: Agnes Street, Crosby Street, David Street, Digby Street, Dingo Street, Doswell Terrace, Eliza Terrace, Fourth Street, Gawler Street, Hay Street, Hill Crescent, Hoare Crescent, Julia Crescent, Kennett Street, Lyon Street, Rodda Crescent, Sixth Street, Thomas Street, Tremelling Court, Trenwith Street, Tucker Parade, Wearn Street, Abbott Drive, Bowey Way, Daddow Court, Daniel Drive, Gurner Street, Johns Street, Lyon Street, McIntosh Road, Murray Street, Myra Street, South Terrace, Warmington Street.

Wallaroo: Bagot Street, Bourke Street, Charles Terrace, Falie Avenue, Gwendolyn Street, Heritage Drive, Howard Street, Ketch Place, Lindsay Street, Michelle Street, North Beach Road, Pamir Court, Oriental Court, Marden Street, Cornish Terrace, Daly Street, Ernest Street, Jonlin Avenue, Prince Street, Wandana Street, Carleton Crescent, Barbican Close, Bayview Parade, Elizabeth Street, Emu Street, Gloria Avenue, Lady McDonald Drive, Milne Street, Newberry Avenue, Spencer Street, Woodforde Drive, Athena Drive, Gulf

Street, Lydia Terrace, The Esplanade, Riley Road, Reserve Drive, Bower street, Abraham Rydberg Drive, Allan Avenue, Chandler Court, East Terrace, England Street, France Street, Moonta Street, Price Street, Ryan Street, Smith Street, Heritage Drive, Library carpark.

Moonta: Caroline Street, Henry Street, Gardiner Street, Ellen Street, William Street, Victoria Street, Calstock Street, Falmouth Street, Princess Street, Robert Street, Port Hughes Road, Tank Road intersection, Coast Road intersection, Monmouth Street, Narangga Terrace, Bruce Court, Chapple Street, bike path – Bay Road, Blyth Terrace, Ellen Street, Gardiner Street, Henry Street, Robert Street, William Street, Brokenshire Street, Cambridge Street, Marine Parade, Monmouth Street, Moonta Bay caravan park, Hills Road, Majors Road.

## Depots

Council operates out of three works depots, with Kadina being the principal depot, housing the workshop, primary plant storage and areas for materials storage.

The Moonta sub-depot, houses maintenance plant, has a small workshop for the maintenance of signs and small plant. It too has a storage area for materials.

The Wallaroo sub-depot also houses maintenance plant, has a small workshop for the maintenance of signs and small plant. And storage areas for materials and the majority of Parks and Gardens equipment.



*Thrington Road – before*



*Thrington Road – after*

## Copper Coast Resource Recovery Centre

The Copper Coast Resource Recovery Centre opened to the public 1st of July 2014.

This site is for the receivable of putrescible waste, recyclable material, green waste and hardfill.

The recovery centre also offers a waste oil collection unit where waste oil can be deposited free of charge.



## Electronic Recycling Australia

Council have recently engaged a new Electrical waste/E-waste contractor. Unwanted computers, computer accessories and televisions, Vacuum Cleaners, microwaves etc can be dropped off for recycling, free of charge. E-waste will be recycled into many components which can have another useful life instead of going to landfill.



## DrumMuster

The Copper Coast Council has an ongoing DrumMuster collection (held every Thursday at the Resource Recovery Centre). All bookings are to be made (closing Tuesday each week) by contacting the centre.

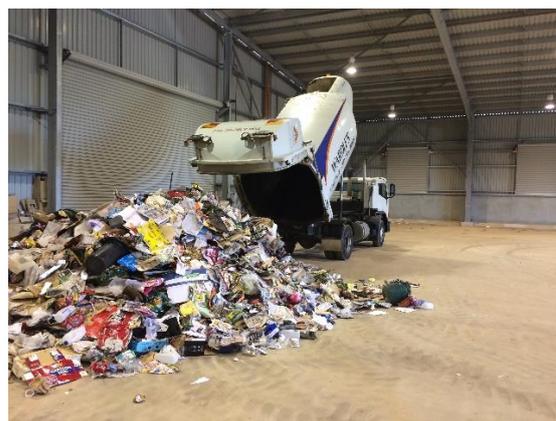
The Council has collected a total of 4059 drums in 16/17 Financial Year that would have otherwise been buried as landfill.

## Kerbside Collections

Kerbside waste is managed under contract for the collection of putrescibles waste collection, recyclables and green waste.

### Kerbside Green Waste

Council have an optional green waste collection. Council's contractor collects green waste in 240 litre bins on a monthly basis. Approximately 373 tonnes of Green Waste was collected in 2016/2017.



**Kerbside Recycling**

Council's Contractor collects recyclables in 240 litre bins on a

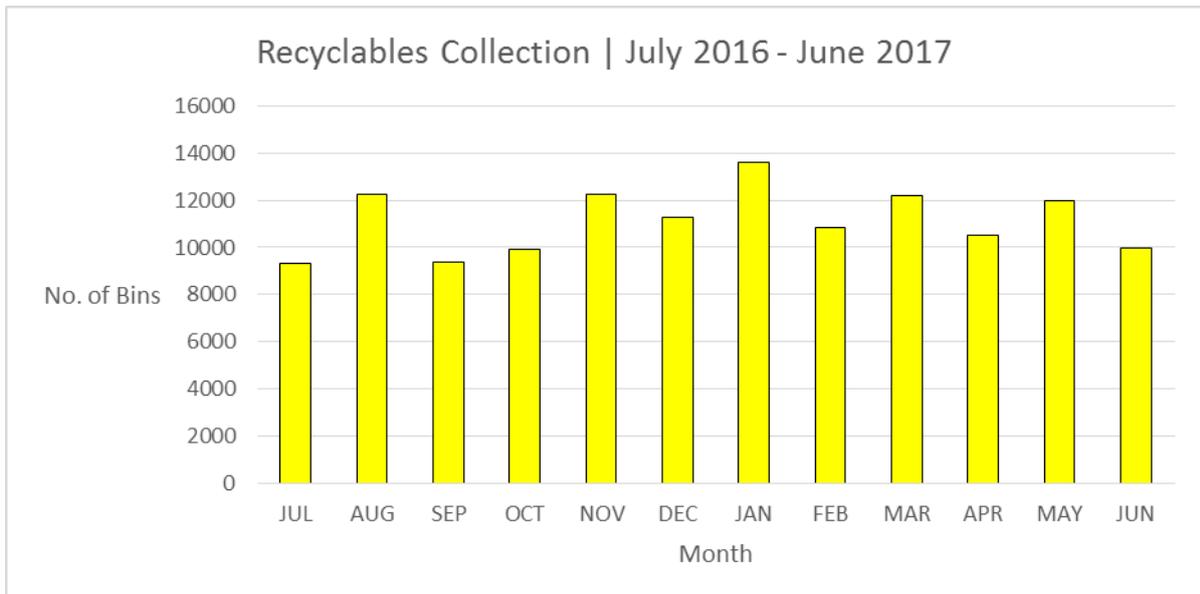
fortnightly basis. In 2016/2017 Approximately 6700 tonnes was collected.

**Monthly 120/140 litre Mobile Garbage Bin Rubbish Collections:**



Total General Waste bins collected for 2016/2017 – **335,674**

**Monthly 240 litre Mobile Garbage Bin Recyclable Collections:**



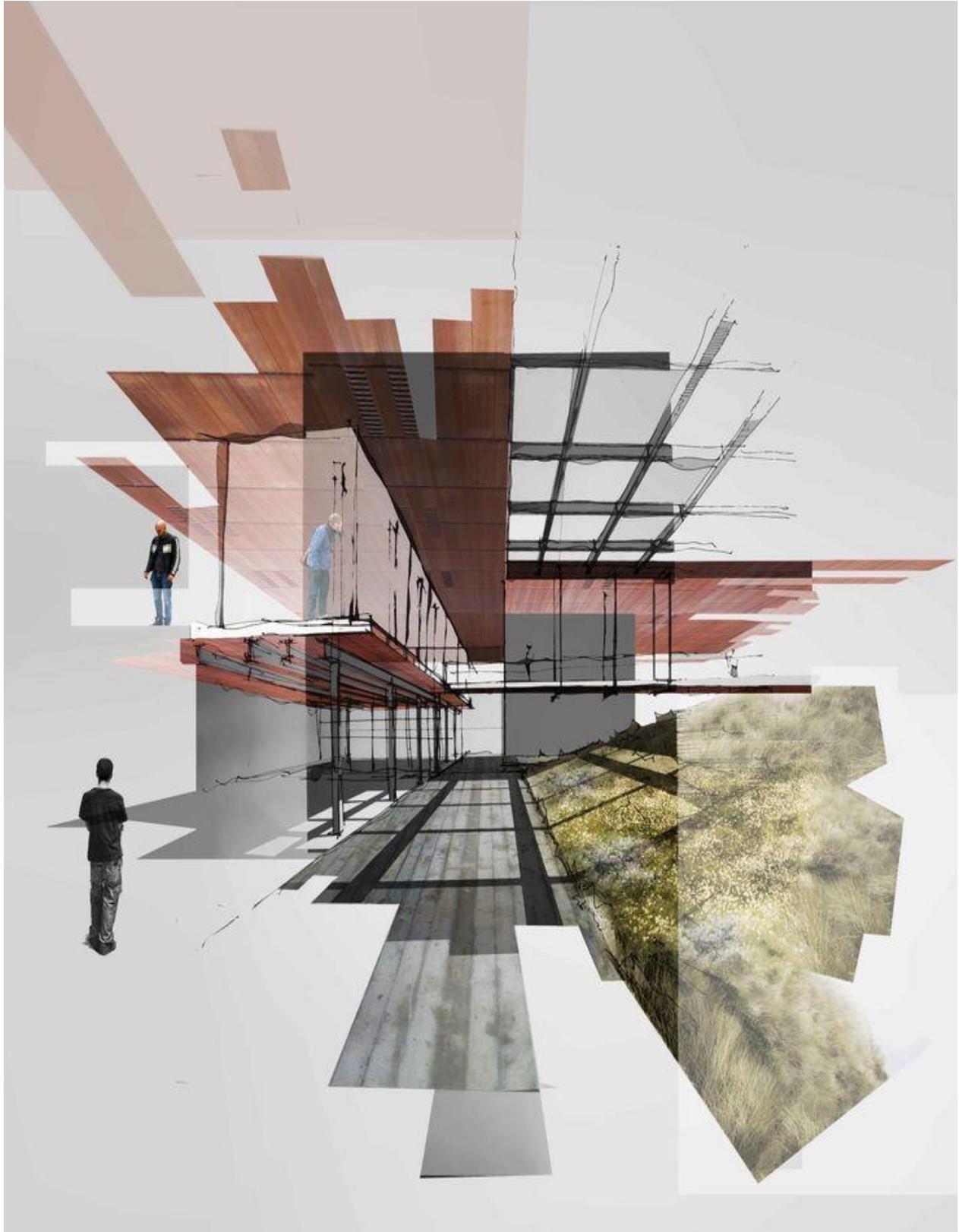
Total Recycling bins collected for 2016/2017 – **133,505**

### Monthly 240 litre Mobile Green Waste Collections:



*Total Green Waste bins collected for 2016/2017 – **3554***

# DEVELOPMENT SERVICES



# Development Services

## Responsibilities

- Town Planning
- Development Approvals
- Building Approvals
- Building Inspections
- Building Fire Safety
- Land Division
- Waste Control System Approvals
- Inspections of Waste Control Systems
- Food Premises inspections
- Food Safety
- Public and Environmental Health
- Dog & Cat Management
- Fire Prevention
- Compliance



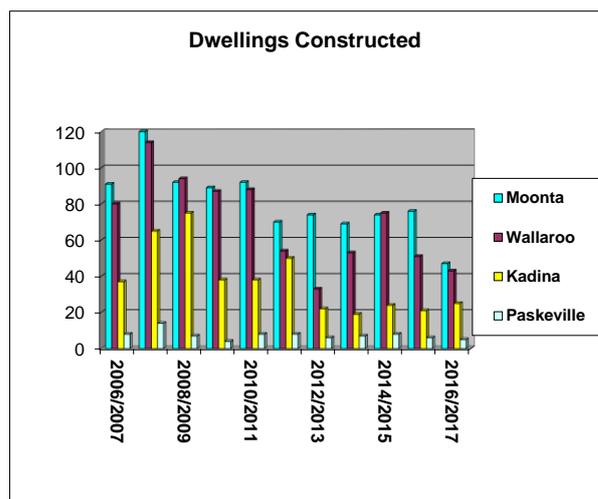
## Development Applications 2016/2017

The Development Assessment Department has processed 534 applications during the report year. Of these 120 were new residential dwellings, with a cost of all development totalling approximately \$46 million, a decrease of \$1 million from the previous year.

The majority of applications processed under the Development Act were Category 1 applications that do not require public notification and are generally dealt with by Council's Development Assessment Officers under delegated authority.

DEVELOPMENT APPROVALS 2016/2017	
Nature of Development	Applications Approved
New Dwellings	120
Dwelling Additions	28
Class 10 buildings (sheds, verandahs, carports etc)	305
Commercial & Industrial	42
Land Divisions	33
Other	6
<b>TOTAL</b>	<b>534</b>

In the 2016/2017 Financial Year Council has approved 33 Land Divisions, creating 54 new allotments. Of these 9 allotments are located in Wallaroo, 11 in Moonta/Moonta Bay/Port Hughes, 11 in Kadina and 2 Rural.



Following are some photos of developments that have been undertaken this financial year.



Photo: Copper Coast Dragon Boat Club, Heritage Drive, Wallaroo



Photo: Cabins, Minnie Terrace, Port Hughes



Photo: Larwood's Showroom, Kadina

## Moonta Town Centre Masterplan



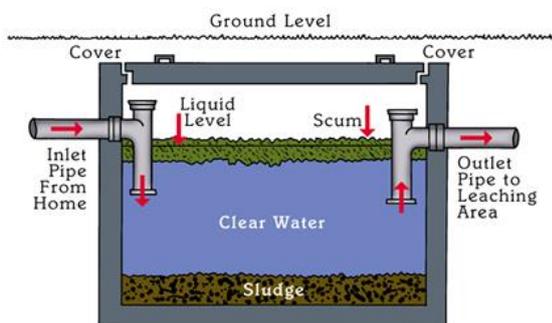
The community survey for the Moonta CBD Master Plan has been completed. A total of 298 people responded by completing the questionnaire online or by completing hard copies that were distributed throughout the Moonta CBD area.

WAX Design is in the process of preparing a draft concept plan based on the outcomes of the survey. Once prepared, the draft document will be made available for public comment prior to the finalisation of the Plan.

## Waste Control Systems

The following table shows the number of Waste Control System applications and inspections for the 2016/2017 Financial Year.

Type	No. of Applications	No. of inspections	No. of complaints
Septic Tank	159	129	2



Septic Tank

## Immunisation

Council carried out Influenza, Tetanus and Hepatitis B vaccination programs for Council employees.



## Food Safety & Education

Council provides information concerning food safety and other health related topics to church, community groups and individuals. This is generally in the form of pamphlets, brochures and site visits. Council also conducts yearly routine food inspections.

The Environmental Health Officers have also run food safety sessions for Community groups in conjunction with TAFESA Kadina.

There is a Food Safety Short course on Councils website under Environmental Health and Food, which enables people to gain a certificate at the end of the session. The link to this is:

<http://www.coppercoast.sa.gov.au/page.aspx?u=1737>

Council's Environmental Health Officers have undertaken:

- 175 Food Premises Inspections this year
- 6 Food Audits carried out for businesses servicing "Vulnerable Population".



## Dog & Cat Management



Authority for the management of dogs and cats within the region is vested in Council under the Dog and Cat Management Act, 1995. The objectives of the Act are to encourage responsible ownership, promote effective management and reduce public and environmental impact from dogs and cats.

The Copper Coast Council Animal Management Plan relating to Cats and Dogs has been prepared in accordance with the requirements of the Act, adopted by Council and approved by the Dog & Cat Management Board.

During the report year Council carried out the following activities:

- Followed up on 77 complaints received in relation to dogs wandering at large, barking, and dog attacks/harassments,
- Impounded 62 dogs
- Returned 51 impounded dogs to their owners.

Dog registrations for the 2016/2017 Financial Year totalled 2762.

Dog owners are encouraged to have their dog's microchipped. This ensures a higher success rate in returning lost dogs to their owners.

## Bushfire Prevention

In the 2016/2017 Financial Year, 670 Section 105F Notices (Fire and Emergency Services Act 2005) were issued to land owners who had not adequately prepared their land for the Fire Danger Season. This resulted in 46 expiations being issued where land owners failed to comply with the requirements outlined in the notices.



# GENERAL PURPOSE FINANCIAL REPORTS

For the year ended 30 June 2017



# Copper Coast Council

(formerly District Council of the Copper Coast)

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2017

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*Lifestyle location of choice*



Copper Coast Council  
(formerly District Council of the Copper Coast)

General Purpose Financial Statements  
for the year ended 30 June 2017

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Copper Coast Council  
(formerly District Council of the Copper Coast)

General Purpose Financial Statements  
for the year ended 30 June 2017

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 2017 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 Jo Harder  
**CHIEF EXECUTIVE OFFICER**



Paul D K Thomas  
**MAYOR**

**Date:** 23 October 2017

Copper Coast Council  
(formerly District Council of the Copper Coast)

Statement of Comprehensive Income  
for the year ended 30 June 2017

\$ '000	Notes	2017	2016
<b>Income</b>			
Rates Revenues	2a	20,103	18,941
Statutory Charges	2b	583	607
User Charges	2c	3,078	2,648
Grants, Subsidies and Contributions	2g	3,459	1,671
Investment Income	2d	191	302
Reimbursements	2e	575	372
Other Income	2f	3,548	2,205
<b>Total Income</b>		<b>31,537</b>	<b>26,746</b>
<b>Expenses</b>			
Employee Costs	3a	7,024	6,707
Materials, Contracts & Other Expenses	3b	10,562	8,885
Depreciation, Amortisation & Impairment	3c	8,684	8,871
Finance Costs	3d	1,440	1,485
<b>Total Expenses</b>		<b>27,710</b>	<b>25,948</b>
<b>Operating Surplus</b>		<b>3,827</b>	<b>798</b>
Asset Disposal & Fair Value Adjustments	4	42	225
Amounts Received Specifically for New or Upgraded Assets	2g	5,966	1,017
Physical Resources Received Free of Charge	2h	-	130
<b>Net Surplus</b>		<b>9,835</b>	<b>2,170</b>
<b>Other Comprehensive Income</b>			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in Revaluation Surplus - I,PP&E	9a	2,505	(33)
<b>Total Other Comprehensive Income</b>		<b>2,505</b>	<b>(33)</b>
<b>Total Comprehensive Income</b>		<b>12,340</b>	<b>2,137</b>

Copper Coast Council  
(formerly District Council of the Copper Coast)

Statement of Financial Position  
as at 30 June 2017

\$ '000	Notes	2017	2016
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	5a	8,458	11,167
Trade & Other Receivables	5b	3,898	1,772
Inventories	5c	725	977
<b>Total Current Assets</b>		<b>13,081</b>	<b>13,916</b>
<b>Non-Current Assets</b>			
Financial Assets	6	708	665
Infrastructure, Property, Plant & Equipment	7a	285,339	270,540
<b>Total Non-Current Assets</b>		<b>286,047</b>	<b>271,205</b>
<b>TOTAL ASSETS</b>		<b>299,128</b>	<b>285,121</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	8a	2,353	2,708
Borrowings	8b	5,848	5,544
Provisions	8c	1,734	1,700
<b>Total Current Liabilities</b>		<b>9,935</b>	<b>9,952</b>
<b>Non-Current Liabilities</b>			
Borrowings	8b	29,548	25,581
Provisions	8c	3,068	5,351
<b>Total Non-Current Liabilities</b>		<b>32,616</b>	<b>30,932</b>
<b>TOTAL LIABILITIES</b>		<b>42,551</b>	<b>40,884</b>
<b>Net Assets</b>		<b>256,577</b>	<b>244,237</b>
<b>EQUITY</b>			
Accumulated Surplus		38,438	28,603
Asset Revaluation Reserves	9	218,139	215,634
<b>Total Council Equity</b>		<b>256,577</b>	<b>244,237</b>

Copper Coast Council  
(formerly District Council of the Copper Coast)

Statement of Changes in Equity  
for the year ended 30 June 2017

\$ '000	Notes	Accumulated Surplus	Asset Revaluation Reserve	Total Equity
<b>2017</b>				
<b>Balance at the end of previous reporting period</b>		28,603	215,634	<b>244,237</b>
<b>a. Net Surplus for Year</b>		9,835	-	<b>9,835</b>
<b>b. Other Comprehensive Income</b>				
- Gain on Revaluation of I,PP&E	7a	-	2,505	<b>2,505</b>
<b>Other Comprehensive Income</b>		-	2,505	<b>2,505</b>
<b>Total Comprehensive Income</b>		<b>9,835</b>	<b>2,505</b>	<b>12,340</b>
<b>Balance at the end of period</b>		<b>38,438</b>	<b>218,139</b>	<b>256,577</b>
<b>2016</b>				
<b>Balance at the end of previous reporting period</b>		26,433	215,667	<b>242,100</b>
<b>a. Net Surplus for Year</b>		2,170	-	<b>2,170</b>
<b>b. Other Comprehensive Income</b>				
- Loss on Revaluation of I,PP&E	7a	-	(33)	<b>(33)</b>
<b>Other Comprehensive Income</b>		-	(33)	<b>(33)</b>
<b>Total Comprehensive Income</b>		<b>2,170</b>	<b>(33)</b>	<b>2,137</b>
<b>Balance at the end of period</b>		<b>28,603</b>	<b>215,634</b>	<b>244,237</b>

Copper Coast Council  
(formerly District Council of the Copper Coast)

Statement of Cash Flows  
for the year ended 30 June 2017

\$ '000	Notes	2017	2016
<b>Cash Flows from Operating Activities</b>			
<b>Receipts</b>			
Rates Receipts		20,186	18,904
Statutory Charges		573	607
User Charges		3,473	2,913
Grants, Subsidies and Contributions (operating purpose)		3,459	1,671
Investment Receipts		191	302
Reimbursements		617	409
Other Receipts		1,389	1,466
<b>Payments</b>			
Payments to Employees		(6,998)	(6,530)
Payments for Materials, Contracts & Other Expenses		(11,497)	(10,289)
Finance Payments		(1,422)	(1,483)
<b>Net Cash provided by Operating Activities</b>	11b	<b>9,971</b>	<b>7,970</b>
<b>Cash Flows from Investing Activities</b>			
<b>Receipts</b>			
Amounts Received Specifically for New/Upgraded Assets		3,823	1,017
Sale of Replaced Assets		180	61
Sale of Surplus Assets		154	-
Sale of Real Estate Developments		237	681
Repayments of Loans by Community Groups		47	69
<b>Payments</b>			
Expenditure on Renewal/Replacement of Assets		(9,694)	(2,958)
Expenditure on New/Upgraded Assets		(11,636)	(8,898)
Development of Real Estate for Sale		(25)	(116)
Loans Made to Community Groups		(98)	-
<b>Net Cash used in Investing Activities</b>		<b>(17,012)</b>	<b>(10,144)</b>
<b>Cash Flows from Financing Activities</b>			
<b>Receipts</b>			
Proceeds from Borrowings		5,844	-
Proceeds from Bonds & Deposits		2	-
Proceeds from Aged Care Facility Deposits		-	385
<b>Payments</b>			
Repayments of Borrowings		(1,514)	(1,384)
Repayment of Bonds & Deposits		-	(5)
Repayment of Aged Care Facility Deposits		-	(299)
<b>Net Cash provided by (used in) Financing Activities</b>		<b>4,332</b>	<b>(1,303)</b>
<b>Net Decrease in Cash Held</b>		<b>(2,709)</b>	<b>(3,477)</b>
plus: <b>Cash &amp; Cash Equivalents at beginning of period</b>	11	<b>11,167</b>	<b>14,644</b>
<b>Cash &amp; Cash Equivalents at end of period</b>	11	<b>8,458</b>	<b>11,167</b>

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

Copper Coast Council  
(formerly District Council of the Copper Coast)

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

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n/a - not applicable

# Copper Coast Council (formerly District Council of the Copper Coast)

## Notes to and forming part of the Financial Statements for the year ended 30 June 2017

### Note 1. Summary of Significant Accounting Policies

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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.

AASB 2016-4 Recoverable Amount of Non Cash-Generating Specialised Assets of Not-for-Profit Entities has been adopted early in the preparation of these financial reports.

This Standard removes the requirement for impairment testing of non-cash generating specialised assets that are carried at fair value. The early adoption of this Standard has not resulted in any changes to any amounts disclosed in these reports.

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated (1/7/2013).

##### 1.2 Historical Cost Convention

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

##### 1.3 Critical Accounting Estimates

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

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

##### 1.4 Rounding

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

#### 2 The Local Government Reporting Entity

The Copper Coast Council is incorporated under the South Australian *Local Government Act 1999* and has its principal place of business at 51 Taylor Street, Kadina, South Australia. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

#### 3 Income Recognition

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

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

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

# Copper Coast Council (formerly District Council of the Copper Coast)

## Notes to and forming part of the Financial Statements for the year ended 30 June 2017

### Note 1. Summary of Significant Accounting Policies (continued)

	Cash Payment Received	Annual Allocation	Difference
2014/15	\$2,719,004	\$1,801,017	\$917,987
2015/16	\$857,609	\$1,775,596	(\$917,987)
2016/17	\$2,661,394	\$1,757,037	\$904,437

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.

#### 4 Cash, Cash Equivalents and other Financial Instruments

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

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

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13.

#### 5 Inventories

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

undertakings have been valued at the lower of cost and net realisable value.

#### 5.1 Real Estate Assets Developments

Real Estate Assets developments have been classified as Inventory in accordance with AASB 102 and are valued at the lower of cost or net realisable value. Cost includes the costs of acquisition, development, borrowing and other costs incurred on financing of that acquisition and up to the time of sale. Any amount by which cost exceeds the net realisable value has been recognised as an expense.

Revenues arising from the sale of property are recognised in the operating statement when settlement is completed.

Properties not acquired for development, but which Council has decided to sell as surplus to requirements, are recognised at the carrying value at the time of that decision.

#### 5.2 Other Real Estate Held for Resale

Properties not acquired for development, but which Council has decided to sell as surplus to requirements, are recognised at the carrying value at the time of that decision.

Certain properties, auctioned for non-payment of rates in accordance with the Local Government Act but which failed to meet the reserve set by Council and are available for sale by private treaty, are recorded at the lower of the unpaid rates and charges at the time of auction or the reserve set by Council. Holding costs in relation to these properties are recognised as an expense when incurred.

#### 6 Infrastructure, Property, Plant & Equipment

##### 6.1 Initial Recognition

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

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for

Copper Coast Council  
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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 1. Summary of Significant Accounting Policies (continued)

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

*Infrastructure*

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

*Other Assets*

Library Books	10 to 15 years
Artworks	indefinite

**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

# Copper Coast Council (formerly District Council of the Copper Coast)

## Notes to and forming part of the Financial Statements for the year ended 30 June 2017

### Note 1. Summary of Significant Accounting Policies (continued)

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replaced if Council were deprived thereof, are not subject to impairment testing.

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

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

#### 6.6 Borrowing Costs

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

#### 7 Investment property

The Copper Coast Council does not have any investment property.

#### 8 Payables

##### 8.1 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.

##### 8.2 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.

#### 9 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". Interest free loans are carried at their nominal amounts; interest revenues foregone by the lender effectively being a reduction of interest expense in the period to which it relates.

#### 10 Employee Benefits

##### 10.1 Salaries, Wages & Compensated Absences

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

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

Weighted avg. discount rate	2.71% (2016, 2.69%)
Weighted avg. settlement period	1.62years (2016, 1.66 years)

An accrual is made for sick leave in accordance with the Enterprise Agreements.

# Copper Coast Council (formerly District Council of the Copper Coast)

## Notes to and forming part of the Financial Statements for the year ended 30 June 2017

### Note 1. Summary of Significant Accounting Policies (continued)

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#### 10.2 Superannuation

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

#### 11 Provisions for Reinstatement, Restoration and Rehabilitation

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

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

#### 12 Leases

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

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

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

#### 13 Construction Contracts

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. As there is no profit component, such works are treated as 100% completed. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

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

#### 14 Equity Accounted Council Businesses

Council does not participate in cooperative arrangements with other Councils for the provision of services and facilities.

#### 15 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.

# Copper Coast Council (formerly District Council of the Copper Coast)

## Notes to and forming part of the Financial Statements for the year ended 30 June 2017

### Note 1. Summary of Significant Accounting Policies (continued)

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- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

#### 16 New Accounting Standards and UIG Interpretations

In the current year, Council 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 Council's accounting policies.

Copper Coast Council has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective.

This year Council has applied AASB 124 Related Party Disclosures for the first time. As a result Council has disclosed more information about related parties and transactions with those related parties. This information is presented in Note 23.

Other amended Australian Accounting Standards and Interpretations which were issued at the date of authorisation of the financial report, but have future commencement dates are not likely to have a material impact on the financial statements.

As at the date of authorisation of the financial statements, the standards and interpretations listed below were in issue but not yet effective.

#### Effective for annual reporting periods beginning on or after 1 January 2017

- AASB 2014-5 *Amendments to Australian Accounting Standards arising from AASB 15*
- AASB 2015-8 *Amendments to Australian Accounting Standards – Effective Date of AASB 15*
- AASB 2016-1 *Amendments to Australian Accounting Standards – Recognition of Deferred Tax Assets for Unrealised Losses [AASB 112]*

- AASB 2016-2 *Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107*

- AASB 2016-4 *Amendments to Australian Accounting Standards – Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities*

- AASB 2016-7 *Amendments to Australian Accounting Standards - Deferral of AASB 15 for Not-for-Profit Entities*

#### Effective for annual reporting periods beginning on or after 13 February 2017

- AASB 2017-2 *Amendments to Australian Accounting Standards - Further Annual Improvements 2014- 16 Cycle*

#### Effective for annual reporting periods beginning on or after 13 December 2017

- AASB 2017-1 *Amendments to Australian Accounting Standards - Transfers of Investment Property, Annual Improvements 2014-2016 Cycle and Other Amendments*

#### Effective for annual reporting periods beginning on or after 1 January 2018

- AASB 9 *Financial Instruments (December 2009)*
- AASB 15 *Revenue from Contracts with Customers*
- AASB 2010-7 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)*
- AASB 2014-1 *Amendments to Australian Accounting Standards (Part E)*
- AASB 2014-7 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)*AASB 1057 *Application of Australian Accounting Standards*

Copper Coast Council  
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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 1. Summary of Significant Accounting Policies (continued)

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- AASB 2016-3 *Amendments to Australian Accounting Standards – Clarifications to AASB 15*
- AASB 2016-5 *Amendments to Australian Accounting Standards – Classification and Measurement of Share-based Payment Transactions*
- AASB 2016-6 *Amendments to Australian Accounting Standards - Applying AASB 9 Financial Instruments with AASB 4 Insurance Contracts*

**Effective for annual reporting periods beginning on or after 1 January 2019**

- AASB 16 *Leases*
- AASB 16 *Leases (Appendix D)*
- AASB 2016-8 *Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities*
- AASB 1058 *Income of Not-for-Profit Entities*
- AASB 2016-8 *Amendments to Australian Accounting Standards - Australian Implementation Guidance for Not-for-Profit Entities*

**17 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.

**18 Disclaimer**

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

Copper Coast Council  
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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 2. Income

\$ '000	Notes	2017	2016
<b>(a). Rates Revenues</b>			
<b>General Rates</b>			
General Rates		15,456	14,476
Less: Mandatory Rebates		(141)	(134)
Less: Discretionary Rebates, Remissions & Write Offs		(199)	(57)
<b>Total General Rates</b>		<b>15,116</b>	<b>14,285</b>
<b>Other Rates (Including Service Charges)</b>			
Natural Resource Management Levy		589	468
Community Wastewater Management Systems		2,253	2,137
Separate & Special Rates		2,023	1,941
<b>Total Other Rates</b>		<b>4,865</b>	<b>4,546</b>
<b>Other Charges</b>			
Penalties for Late Payment		122	110
<b>Total Other Charges</b>		<b>122</b>	<b>110</b>
<b>Total Rates Revenues</b>		<b>20,103</b>	<b>18,941</b>
<b>(b). Statutory Charges</b>			
Development Act Fees		59	70
Town Planning Fees		192	143
Health & Septic Tank Inspection Fees		244	313
Animal Registration Fees & Fines		85	78
Parking Fines / Expiation Fees		3	3
<b>Total Statutory Charges</b>		<b>583</b>	<b>607</b>
<b>(c). User Charges</b>			
Cemetery/Crematoria Fees		74	69
Hall & Equipment Hire		15	14
Sundry		135	55
Caravan park Revenue		1,835	1,714
Retirement Village Management Fees		58	56
Tourism Activities		61	60
Waste Management Fees		479	355
Boat Ramp Fees		90	103
CWMS Augmentation Charges		141	43
Building Rents		121	117
Fire - Block Clearing / Fines		17	21
Heath Inspection		20	15
Bio Solid Disposal		26	25
Other		6	1
<b>Total User Charges</b>		<b>3,078</b>	<b>2,648</b>

Copper Coast Council  
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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 2. Income (continued)

\$ '000	Notes	2017	2016
<b>(d). Investment Income</b>			
Interest on Investments			
- Local Government Finance Authority		184	292
- Loans to Community Groups		7	10
<b>Total Investment Income</b>		<b>191</b>	<b>302</b>
<b>(e). Reimbursements</b>			
Private Works		32	8
YP Tourism		107	116
Other Council Reimbursements		142	112
Other		294	136
<b>Total Reimbursements</b>		<b>575</b>	<b>372</b>
<b>(f). Other Income</b>			
Insurance & Other Recoupments - Infrastructure, IPP&E		839	18
Rebates Received		53	56
Sundry		198	204
Search Fees		38	32
Retirement Village Fees and Licence Retention		165	127
Reduction Landfill Provision		2,255	1,768
<b>Total Other Income</b>		<b>3,548</b>	<b>2,205</b>
<b>(g). Grants, Subsidies, Contributions</b>			
<b>Amounts Received Specifically for New or Upgraded Assets</b>		<b>5,966</b>	<b>1,017</b>
<b>Other Grants, Subsidies and Contributions</b>			
Untied - Financial Assistance Grant		1,446	729
Roads to Recovery		475	647
Library and Communications		90	83
Individually Significant Item - Additional Grants Commission Payment (refer below)		904	-
Other Grants, Subsidies and Contributions		544	212
<b>Subtotal - Other Grants, Subsidies and Contributions</b>		<b>3,459</b>	<b>1,671</b>
<b>Total Grants, Subsidies, Contributions</b>		<b>9,425</b>	<b>2,688</b>
The functions to which these grants relate are shown in Note 12.			
<b>(i) Sources of grants</b>			
Commonwealth Government		5,434	692
State Government		3,912	1,967
Other		79	29
<b>Total</b>		<b>9,425</b>	<b>2,688</b>
<b>(ii) Individually Significant Items</b>			
Grant Commission (FAG) Grant Recognised as Income		904	-

Copper Coast Council  
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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 2. Income (continued)

\$ '000	Notes	2017	2016
<b>(h). Physical Resources Received Free of Charge</b>			
Roads, Bridges & Footpaths		-	130
<b>Total Physical Resources Received Free of Charge</b>		<b>-</b>	<b>130</b>

Note 3. Expenses

(a). Employee Costs

Salaries and Wages		6,479	6,235
Employee Leave Expense		96	175
Superannuation - Defined Contribution Plan Contributions	18	430	418
Superannuation - Defined Benefit Plan Contributions	18	103	103
Workers' Compensation Insurance		275	178
Less: Capitalised and Distributed Costs		(359)	(402)
<b>Total Operating Employee Costs</b>		<b>7,024</b>	<b>6,707</b>
Total Number of Employees (full time equivalent at end of reporting period)		93	91

(b). Materials, Contracts and Other Expenses

**(i) Prescribed Expenses**

Auditor's Remuneration			
- Auditing the Financial Reports		18	16
Bad and Doubtful Debts		36	1
Elected Members' Expenses		200	204
Election Expenses		4	4
<b>Subtotal - Prescribed Expenses</b>		<b>258</b>	<b>225</b>

**(ii) Other Materials, Contracts and Expenses**

Contractors		452	446
Legal Expenses		92	66
Levies Paid to Government - NRM levy		585	464
Parts, Accessories & Consumables		128	114
Sundry		337	106
Cemetery Maintenance		56	39
Community Grants		87	87
CWMS Maintenance		989	675
Depot & Machinery Repairs & Maintenance		875	544
Disability Action Plan		-	33

(continued on next page)

Copper Coast Council  
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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 3. Expenses (continued)

\$ '000	Notes	2017	2016
<b>(b). Materials, Contracts and Other Expenses (continued)</b>			
<b>(ii) Other Materials, Contracts and Expenses (continued)</b>			
Fuel & Oil		320	304
Hallet Street Property Maintenance		15	12
Halls Maintenance		131	268
Information Technology		305	294
Insurances		156	152
Kernewek Lowender		47	43
Libraries		120	94
Parks & Gardens		727	713
Public Convenience Maintenance		219	220
Retirement Village Maintenance		135	171
Road & Footpath Maintenance		648	555
Waste Disposal & Recycling		1,469	1,335
Sport & Recreation		623	285
Stormwater Drainage Maintenance		310	219
Street Lighting		329	316
Tourism Development (incl. Caravan Parks)		1,119	1,077
Town Planning		30	28
<b>Subtotal - Other Material, Contracts &amp; Expenses</b>		<b>10,304</b>	<b>8,660</b>
<b>Total Materials, Contracts and Other Expenses</b>		<b>10,562</b>	<b>8,885</b>
<b>(c). Depreciation, Amortisation and Impairment</b>			
Buildings & Other Structures		1,878	1,866
Infrastructure			
- Stormwater Drainage		132	122
- CWMS		955	839
- Roads & Footpaths		3,774	4,284
- Other Infrastructure		993	917
Plant & Equipment		829	721
Furniture & Fittings		77	77
Library Books		46	45
<b>Total Depreciation, Amortisation and Impairment</b>		<b>8,684</b>	<b>8,871</b>
<b>(d). Finance Costs</b>			
Interest on Loans		1,438	1,483
Unwinding of Present Value Discounts		2	2
<b>Total Finance Costs</b>		<b>1,440</b>	<b>1,485</b>

Copper Coast Council  
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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	Notes	2017	2016
<b>Infrastructure, Property, Plant &amp; Equipment</b>			
<b>(i) Assets Renewed or Directly Replaced</b>			
Proceeds from Disposal		180	61
Less: Carrying Amount of Assets Sold		(190)	(81)
<b>Gain (Loss) on Disposal</b>		<b>(10)</b>	<b>(20)</b>
<b>(ii) Assets Surplus to Requirements</b>			
Proceeds from Disposal		154	-
Less: Carrying Amount of Assets Sold		(162)	-
<b>Gain (Loss) on Disposal</b>		<b>(8)</b>	<b>-</b>
<b>Real Estate Development Assets</b>			
Proceeds from Disposal		237	681
Less: Carrying Amount of Assets Sold		(177)	(436)
<b>Gain (Loss) on Disposal</b>		<b>60</b>	<b>245</b>
<b>Net Gain (Loss) on Disposal or Revaluation of Assets</b>		<b>42</b>	<b>225</b>

Note 5. Current Assets

(a). Cash & Cash Equivalents

Cash on Hand at Bank	337	2,093
Short Term Deposits & Bills, etc.	8,121	9,074
<b>Total Cash &amp; Cash Equivalents</b>	<b>8,458</b>	<b>11,167</b>

(b). Trade & Other Receivables

Rates - General & Other	1,025	1,110
Council Rates Postponement Scheme	45	43
Accrued Revenues	30	-
Debtors - General	2,354	542
GST Recoupment	388	46
Prepayments	10	1
Loans to Community Organisations	54	46
<b>Subtotal</b>	<b>3,906</b>	<b>1,788</b>
Less: Allowance for Doubtful Debts	(8)	(16)
<b>Total Trade &amp; Other Receivables</b>	<b>3,898</b>	<b>1,772</b>

Copper Coast Council  
(formerly District Council of the Copper Coast)

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 5. Current Assets (continued)

\$ '000	Notes	2017	2016
<b>(c). Inventories</b>			
Stores & Materials		15	13
Trading Stock		64	166
Real Estate Developments	6	646	798
<b>Total Inventories</b>		<b>725</b>	<b>977</b>
<b>Other disclosures</b>			
<b>Real Estate Developments - Current</b>			
(Valued at the lower of cost and net realisable value)			
Residential		646	798
<b>Total Real Estate for Resale</b>		<b>646</b>	<b>798</b>
<b>Represented by:</b>			
Development Costs		26	127
Other Properties - Book Value		620	671
<b>Total Real Estate of Resale</b>		<b>646</b>	<b>798</b>
<b>(i) Apportionment of Real Estate Developments</b>			
Current Assets		646	798
Non-Current Assets		-	-
		<b>646</b>	<b>798</b>

Note 6. Non-Current Assets

Financial Assets

**Receivables**

Loans to Community Organisations		708	665
<b>Total Receivables</b>		<b>708</b>	<b>665</b>
<b>Total Financial Assets</b>		<b>708</b>	<b>665</b>

Copper Coast Council  
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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 7a. Infrastructure, Property, Plant & Equipment

\$ '000	Fair Value Level	as at 30/6/2016					Asset Movements during the Reporting Period							as at 30/6/2017				
		At Fair Value	At Cost	Accumulated		Carrying Value	Asset Additions		WDV of Asset Disposals	Depreciation Expense (Note 3c)	Adjustments & Transfers	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated		Carrying Value
				Dep'n	Impairment		New / Upgrade	Renewals								Dep'n	Impairment	
Land - Community	2	12,597	-	-	-	12,597	-	-	-	-	-	-	-	12,597	-	-	-	12,597
Land - Other	3	17,718	-	-	-	17,718	151	-	-	-	-	-	-	17,718	151	-	-	17,869
Buildings & Other Structures	2	62,588	839	30,875	-	32,552	6,111	144	-	(1,878)	-	-	-	62,588	7,095	32,754	-	36,929
Buildings & Other Structures	3	19,781	-	8,691	-	11,090	-	-	-	-	-	-	-	19,781	-	8,691	-	11,090
- Stormwater Drainage *	3	10,034	1,386	2,688	-	8,732	-	148	-	(132)	-	8,786	22,247	-	4,713	-	17,534	
- CWMS	3	42,346	8,867	9,179	-	42,034	2,958	304	-	(955)	-	(3,918)	51,003	-	10,580	-	40,423	
- Roads & Footpaths	3	173,691	13,965	67,547	-	120,109	661	5,931	-	(3,774)	-	(2,363)	178,173	-	57,609	-	120,564	
- Other Infrastructure	3	36,583	541	15,141	-	21,983	1,755	1,812	-	(993)	-	-	36,583	4,108	16,134	-	24,557	
Plant & Equipment		-	7,726	4,437	-	3,289	-	1,147	(352)	(829)	-	-	-	7,928	4,673	-	3,255	
Furniture & Fittings		-	861	655	-	206	-	159	-	(77)	-	-	-	1,021	733	-	288	
Library Books		-	921	691	-	230	-	49	-	(46)	-	-	-	970	737	-	233	
<b>Total Infrastructure, Property, Plant &amp; Equipment</b>		<b>375,338</b>	<b>35,106</b>	<b>139,904</b>	<b>-</b>	<b>270,540</b>	<b>11,636</b>	<b>9,694</b>	<b>(352)</b>	<b>(8,684)</b>	<b>-</b>	<b>(6,281)</b>	<b>8,786</b>	<b>400,690</b>	<b>21,273</b>	<b>136,624</b>	<b>-</b>	<b>285,339</b>
<b>Comparatives</b>		<b>369,299</b>	<b>28,655</b>	<b>131,237</b>	<b>-</b>	<b>266,717</b>	<b>10,286</b>	<b>2,958</b>	<b>(81)</b>	<b>(8,871)</b>	<b>(436)</b>	<b>(66)</b>	<b>33</b>	<b>375,338</b>	<b>35,106</b>	<b>139,904</b>	<b>-</b>	<b>270,540</b>

\* The large revaluation increment is due mainly to a discovery of assets previously not valued.

# Copper Coast Council (formerly District Council of the Copper Coast)

## Notes to and forming part of the Financial Statements for the year ended 30 June 2017

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

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\$ '000

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#### 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

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.

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.

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.

Copper Coast Council  
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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

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

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\$ '000

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Valuation of Assets (continued)

**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 restated 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.

**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.

*Capitalisation thresholds* used by Council for a representative range of assets are outline in Note 1. No capitalisation threshold is applied to the acquisition of land or interests in land.

*Estimated Useful Lives*: Useful lives are estimated for each individual assets. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is outlined in Note 1, although individual assets may have an estimated total useful life of greater or lessor amount.

**Land & Land Improvements**

- Basis of valuation: Fair Value
- Date of valuation: 30 June 2015
- Valuer: Maloney Field Services

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.

# Copper Coast Council (formerly District Council of the Copper Coast)

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

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

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\$ '000

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### Valuation of Assets (continued)

#### **Buildings & Other Structures**

- Basis of valuation: Fair Value
- Date of valuation: 30 June 2015
- Valuer: Maloney Field Services

Buildings and other structures generally are recognised at fair value, based on current market values. However, special purpose buildings (such as public toilets) for which there is no market are valued at depreciated current replacement cost. Buildings which Council does not intend to replace at the end of their useful life are valued at the market value of the "highest and best" use.

#### **Infrastructure**

##### *Roads*

- Basis of valuation: Fair Value
- Date of valuation: 30 June 2017
- Valuer: JLL Infrastructure Advisory Pty Ltd, Property Consultants and Valuers

##### *Stormwater Drainage*

- Basis of valuation: Fair Value
- Date of valuation: 30 June 2017
- Valuer: JLL Infrastructure Advisory Pty Ltd, Property Consultants and Valuers

##### *Structures, Bridges, Car Parks*

- Basis of valuation: Fair Value
- Date of valuation: 30 June 2015
- Valuer: Maloney Field Services

##### *Community Wastewater Management Systems*

- Basis of valuation: Fair Value
- Date of valuation: 30 June 2017
- Valuer: JLL Infrastructure Advisory Pty Ltd, Property Consultants and Valuers

Kerb and Gutter along with Footpath Infrastructure were valued by JLL Infrastructure Advisory Pty Ltd, Property Consultants and Valuers as at 30 June 2017

All Acquisitions made after the respective dates of valuation are recorded at cost.

#### **Plant & Equipment**

- Basis of valuation: These assets are recognised on the cost basis

#### **Furniture & Fittings**

- Basis of valuation: These assets are recognised on the cost basis

#### **All other Assets**

- Basis of valuation: These assets are recognised on the cost basis

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

Copper Coast Council  
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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 8. Liabilities

\$ '000	Notes	2017 Current	2017 Non Current	2016 Current	2016 Non Current
<b>(a). Trade and Other Payables</b>					
Goods & Services		1,763	-	1,939	-
Payments Received in Advance		42	-	259	-
Accrued Expenses - Employee Entitlements		165	-	145	-
Accrued Expenses - Other		350	-	334	-
Other		33	-	31	-
<b>Total Trade and Other Payables</b>		<b>2,353</b>	<b>-</b>	<b>2,708</b>	<b>-</b>

**(b). Borrowings**

Loans		1,877	29,548	1,514	25,581
Loans Retirement Village		3,971	-	4,030	-
<b>Total Borrowings</b>		<b>5,848</b>	<b>29,548</b>	<b>5,544</b>	<b>25,581</b>

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

**(c). Provisions**

Employee Entitlements		1,734	275	1,700	303
Future Reinstatement / Restoration, etc		-	2,793	-	5,048
<b>Total Provisions</b>		<b>1,734</b>	<b>3,068</b>	<b>1,700</b>	<b>5,351</b>

**Movements in Provisions**

\$ '000	Future Reinstatement
<b>2017 (current &amp; non-current)</b>	
<b>Opening Balance</b>	5,048
Less Remeasurement Adjustments	(2,255)
<b>Closing Balance</b>	<b>2,793</b>

Copper Coast Council  
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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 9. Reserves

\$ '000	1/7/2016	Increments (Decrements)	30/6/2017
<b>Asset Revaluation Reserve</b>			
Land - Other	28,386	-	28,386
Buildings & Other Structures	53,874	-	53,874
Infrastructure	91,820	-	91,820
- Stormwater Drainage *	-	8,786	8,786
- CWMS	727	(3,918)	(3,191)
- Roads & Footpaths	40,827	(2,363)	38,464
<b>Total Asset Revaluation Reserve</b>	<b>215,634</b>	<b>2,505</b>	<b>218,139</b>
<b>Comparatives</b>	<b>215,667</b>	<b>(33)</b>	<b>215,634</b>

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).

Note 10. Assets Subject to Restrictions

Council does not hold any assets subject to restrictions.

Note 11. Reconciliation to Statement of Cash Flows

	Notes	2017	2016
<b>(a). Reconciliation of Cash</b>			
Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Balance Sheet as follows:			
Total Cash & Equivalent Assets	5	8,458	11,167
<b>Balances per Statement of Cash Flows</b>		<b>8,458</b>	<b>11,167</b>

Copper Coast Council  
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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2017	2016
<b>(b). Reconciliation of Change in Net Assets to Cash from Operating Activities</b>			
<b>Net Surplus/(Deficit)</b>		<b>9,835</b>	<b>2,170</b>
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		8,684	8,871
Physical Resources Received Free of Charge		-	(130)
Grants for Capital Acquisitions (Treated as Investing Activity Receipts)		(5,966)	(1,017)
Net Gain on Disposals		(42)	(225)
Other		(59)	(1,344)
		<b>12,452</b>	<b>8,325</b>
<b>Add (Less): Changes in Net Current Assets</b>			
Net Decrease in Receivables		17	646
Change in Allowances for Under-Recovery of Receivables		8	3
Net Decrease in Inventories		100	-
Net Increase/(Decrease) in Trade & Other Payables		(357)	666
Net Increase in Employee Benefits		6	98
Net Decrease in Other Provisions		(2,255)	(1,768)
<b>Net Cash provided by operations</b>		<b>9,971</b>	<b>7,970</b>
<b>(c). Non-Cash Financing and Investing Activities</b>			
<b>Acquisition of assets by means of:</b>			
- Physical Resources Received Free of Charge	2i	-	130
<b>Total Non-Cash Financing &amp; Investing Activities</b>		<b>-</b>	<b>130</b>
<b>(d). Financing Arrangements</b>			
<b>Unrestricted access was available at balance date to the following lines of credit:</b>			
Bank Overdrafts		500	500
Corporate Credit Cards		30	30

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

Copper Coast Council  
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Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 12a. Functions

Functions/Activities	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).									
	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	Actual 2017	Actual 2016	Actual 2017	Actual 2016	Actual 2017	Actual 2016	Actual 2017	Actual 2016	Actual 2017	Actual 2016
<b>\$ '000</b>										
Administration	18,980	15,822	3,847	3,760	15,133	12,062	2,234	740	11,132	16,520
Public Order & Safety	107	104	280	272	(173)	(168)	-	-	359	359
Health	28	18	194	211	(166)	(193)	-	-	-	-
Social Security & Welfare	273	245	620	643	(347)	(398)	49	45	8,812	8,812
Housing & Community Amenities	7,623	6,707	7,452	6,373	171	334	38	-	67,613	64,294
Protection of the Environment	-	-	65	50	(65)	(50)	-	-	2,288	2,252
Recreation & Culture	390	232	4,366	4,183	(3,976)	(3,951)	167	97	62,770	54,741
Agricultural Services	589	468	585	465	4	3	-	-	-	-
Mining, Manufacturing & Construction	84	88	297	277	(213)	(189)	12	-	-	-
Transport & Communication	1,222	944	5,542	5,930	(4,320)	(4,986)	947	775	132,753	126,145
Economic Affairs	2,048	1,902	2,666	2,128	(618)	(226)	12	-	10,966	10,712
Other Purposes	193	216	1,796	1,656	(1,603)	(1,440)	-	14	2,435	1,286
<b>Total Functions/Activities</b>	<b>31,537</b>	<b>26,746</b>	<b>27,710</b>	<b>25,948</b>	<b>3,827</b>	<b>798</b>	<b>3,459</b>	<b>1,671</b>	<b>299,128</b>	<b>285,121</b>

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

# Copper Coast Council (formerly District Council of the Copper Coast)

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

## Note 12b. Components of Functions

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\$ '000

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**The activities relating to Council functions are as follows:**

### **COUNCIL ADMINISTRATION**

Operations include Governance, Administration, 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, LGGC - General Purpose, and Separate and Special Rates.

### **PUBLIC ORDER & SAFETY**

Dog and Cat Control, Parking Control and other various by-laws, Public Order and Safety, Crime Prevention, Emergency Services, Other Fire Protection, Other Public Order and Safety and Pest Control.

### **HEALTH**

Health Inspection & Services, Pest Control - Health, Immunisation, Preventive Health Services, Other Community Health Services.

### **SOCIAL SECURITY & WELFARE**

Retirement & Other Elderly Citizens Facilities, Home Assistance Scheme, Other Services for the Aged and Disabled, Community Support, Children and Youth Services, Community Assistance & Transport.

### **HOUSING & COMMUNITY AMENITIES**

Town Planning, Aged housing, Waste Management, Common Effluent Disposal, Subdivision Development and sales, Storm Water Drainage, Bus Shelters, Cemeteries/Crematoria, Public Conveniences, Public Lighting and Other Community Amenities.

### **PROTECTION OF THE ENVIRONMENT**

Foreshore & Coastal Protection, maintenance and development and other Natural Resource Management.

### **RECREATION & CULTURE**

Library Services, Community Arts and Cultural facilities, Sport and Recreation Facilities including Jetty, Boat Ramp, Swimming Enclosures, Hall Facilities, Parks and Gardens, Reserves and Playgrounds.

### **AGRICULTURAL SERVICES**

Agricultural Services including animal, plant and insect pest control services.

### **MINING, MANUFACTURING & CONSTRUCTION**

Local quarrying and borrow pit operations, regulation of all building construction, alterations, etc.

### **TRANSPORT & COMMUNICATIONS**

Sealed and Unsealed road construction and maintenance, traffic management, foot and bicycle ways, aerodrome operation and parking (off and on street).

### **ECONOMIC AFFAIRS (not elsewhere covered)**

Tourism development and caravan park operations.

### **OTHER PURPOSES (not elsewhere covered)**

Borrowings and investments of the Council along with the plant, machinery and depot operations. The expenses of plant operations and indirect overheads (works depots) were fully allocated to various operating functions or capitalised as asset outlays per medium, respectively, of internal plant hire rates and as a percentage of direct labour costs.

# Copper Coast Council (formerly District Council of the Copper Coast)

## Notes to and forming part of the Financial Statements for the year ended 30 June 2017

### Note 13. Financial Instruments

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\$ '000

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#### Recognised Financial Instruments

##### Bank, Deposits at Call, Short Term Deposits

##### Accounting Policy:

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

##### Terms & Conditions:

Deposits are returning fixed interest rates between 1.50% and 2.00% (2016: 1.75% and 2.00%). Short term deposits have an average maturity of 10 days and an average interest rate of 1.75% (2016: 10.79 days and 1.95%).

##### Carrying Amount:

Approximates fair value due to the short term to maturity.

##### Receivables

##### Rates & Associated Charges

(including legals & penalties for late payment)

Note: These receivables do not meet the definition of "financial instruments" and have been excluded from the following disclosures.

##### Accounting Policy:

Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

##### Terms & Conditions:

Secured over the subject land, arrears attract interest of 0.6% p.a. (2016: 0.6%). 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:

Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

##### Terms & Conditions:

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

##### Carrying Amount:

Approximates fair value (after deduction of any allowance).

Copper Coast Council  
(formerly District Council of the Copper Coast)

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 13. Financial Instruments (continued)

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\$ '000

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**Recognised Financial Instruments**

Receivables

**Other Levels of Government**

**Accounting Policy:**

Carried at nominal value.

**Terms & Conditions:**

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

**Carrying Amount:**

Approximates fair value.

Receivables

**Retirement Home Contributions**

**Accounting Policy:**

Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

**Terms & Conditions:**

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

**Carrying Amount:**

Approximates fair value (after deduction of any allowance).

Liabilities

**Creditors and Accruals**

**Accounting Policy:**

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

**Terms & Conditions:**

Liabilities are normally settled on 30 day terms.

**Carrying Amount:**

Approximates fair value.

Copper Coast Council  
(formerly District Council of the Copper Coast)

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 13. Financial Instruments (continued)

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\$ '000

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**Recognised Financial Instruments**

Liabilities

**Retirement Home Contributions**

**Accounting Policy:**

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

**Terms & Conditions:**

Pursuant to Commonwealth legislation certain intending residents are required to contribute amounts on an interest free basis. The amounts are subject to certain deductions as prescribed by the legislation, the balance being repaid on termination of tenancy.

**Carrying Amount:**

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

Liabilities

**Interest Bearing Borrowings**

**Accounting Policy:**

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

**Terms & Conditions:**

Secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 4.9% and 6% (2016: 4.9% and 6.0%).

**Carrying Amount:**

Approximates fair value.

Liabilities

**Finance Leases**

**Accounting Policy:**

Accounted for in accordance with AASB 117.

Copper Coast Council  
(formerly District Council of the Copper Coast)

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>2017</b>					
<b><u>Financial Assets</u></b>					
Cash & Equivalents	8,480	-	-	8,480	8,458
Receivables	2,468	369	548	3,385	3,138
<b>Total Financial Assets</b>	<b>10,948</b>	<b>369</b>	<b>548</b>	<b>11,865</b>	<b>11,596</b>
<b><u>Financial Liabilities</u></b>					
Payables	2,311	-	-	2,311	2,311
Current Borrowings	7,446	-	-	7,446	5,848
Non-Current Borrowings	-	13,901	25,569	39,470	29,548
<b>Total Financial Liabilities</b>	<b>9,757</b>	<b>13,901</b>	<b>25,569</b>	<b>49,227</b>	<b>37,707</b>

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b>2016</b>					
<b><u>Financial Assets</u></b>					
Cash & Equivalents	11,167	-	-	11,167	11,167
Receivables	609	332	540	1,481	1,237
<b>Total Financial Assets</b>	<b>11,776</b>	<b>332</b>	<b>540</b>	<b>12,648</b>	<b>12,404</b>
<b><u>Financial Liabilities</u></b>					
Payables	2,449	-	-	2,449	2,449
Current Borrowings	6,966	-	-	6,966	5,544
Non-Current Borrowings	-	11,748	23,122	34,870	25,581
<b>Total Financial Liabilities</b>	<b>9,415</b>	<b>11,748</b>	<b>23,122</b>	<b>44,285</b>	<b>33,574</b>

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

	30 June 2017		30 June 2016	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other Variable Rates	0.00%	-	0.00%	-
Fixed Interest Rates	5.17%	35,396	5.38%	31,125
		<b>35,396</b>		<b>31,125</b>

**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.

Copper Coast Council  
(formerly District Council of the Copper Coast)

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 13. Financial Instruments (continued)

\$ '000

**Risk Exposures**

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

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

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

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

Note 14. Commitments for Expenditure

\$ '000

Notes

2017

2016

(a). Capital Commitments

**Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:**

CWMS	-	2,678
CCSLC	1,019	7,133
	<b>1,019</b>	<b>9,811</b>
<b>These expenditures are payable:</b>		
Not later than one year	1,019	8,792
Later than one year and not later than 5 years	-	1,019
Later than 5 years	-	-
	<b>1,019</b>	<b>9,811</b>

Copper Coast Council  
(formerly District Council of the Copper Coast)

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 15. Financial Indicators

\$ '000	Amounts 2017	Indicator 2017	Prior Periods 2016	2015
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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.

**1. Operating Surplus Ratio**

Operating Surplus	<u>3,827</u>			
Total Operating Revenue	<u>31,537</u>	12%	3%	3%

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

**1a. Adjusted Operating Surplus Ratio**

Operating Surplus	<u>2,923</u>			
Total Operating Revenue	<u>31,537</u>	9%	3%	(0%)

In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. The Adjusted Operating Surplus Ratio adjusts for the resulting distortion in the disclosed operating result for each year.

**2. Net Financial Liabilities Ratio**

Net Financial Liabilities	<u>29,487</u>			
Total Operating Revenue	<u>31,537</u>	93%	102%	101%

*Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.*

**3. Asset Sustainability Ratio**

Net Asset Renewals	<u>9,514</u>			
Infrastructure & Asset Management Plan required expenditure	<u>8,684</u>	110%	33%	38%

*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.*

Copper Coast Council  
(formerly District Council of the Copper Coast)

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 15. Financial Indicators - Graphs (continued)



**Purpose of Operating Surplus Ratio**

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

**Commentary on 2016/17 Result**

**2016/17 Ratio 12%**

The advance payment of the Financial Assistance Grant has distorted the Operating Surplus Ratio and this will be reflected in the graphs below. The amount of the advance payment is \$904,437



**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 2016/17 Result**

**2016/17 Ratio 9%**

As per comments above, in relation to the advance payment which has been removed in these graphs. This ratio remains consistent with 2015/16



**Purpose of Net Financial Liabilities Ratio**

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

**Commentary on 2016/17 Result**

**2016/17 Ratio 93%**

The Net Financial Liabilities Ratio has increased which is reflective of the borrowings that have been drawn down to complete the CWMS project. These borrowings were budgeted for in the Annual Business Plans over a number of prior years.



**Purpose of Asset Sustainability Ratio**

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

**Commentary on 2016/17 Result**

**2016/17 Ratio 110%**

Budgetary commitments to replacement and upgrading of assets is reflected through this ratio. The road resealing program together with the footpath program is working towards asset sustainability.

Copper Coast Council  
(formerly District Council of the Copper Coast)

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 16. Uniform Presentation of Finances

\$ '000	2017	2016
<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	31,537	26,746
less Expenses	(27,710)	(25,948)
<b>Operating Surplus</b>	<b>3,827</b>	<b>798</b>
<i>less Net Outlays on Existing Assets</i>		
Capital Expenditure on Renewal and Replacement of Existing Assets	9,694	2,958
less Depreciation, Amortisation and Impairment	(8,684)	(8,871)
less Proceeds from Sale of Replaced Assets	(180)	(61)
<b>Subtotal</b>	<b>830</b>	<b>(5,974)</b>
<i>less Net Outlays on New and Upgraded Assets</i>		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	11,661	8,898
less Amounts Received Specifically for New and Upgraded Assets	(3,823)	(1,017)
less Proceeds from Sale of Surplus Assets (including Investment Property & and Real Estate Developments)	(391)	(681)
<b>Subtotal</b>	<b>7,447</b>	<b>7,200</b>
<b>Net Borrowing for Financial Year</b>	<b>(4,450)</b>	<b>(428)</b>

Note 17. Operating Leases

Council does not have any Operating Leases

# Copper Coast Council (formerly District Council of the Copper Coast)

## Notes to and forming part of the Financial Statements for the year ended 30 June 2017

### Note 18. Superannuation

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\$ '000

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

#### **Accumulation only Members**

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2016/17; 9.50% in 2015/16). 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 2015/16) of "superannuation" salary.

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, A C Miller, FIAA, of Russell Employee Benefits Pty Ltd as at 30 June 2014. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

#### **Contributions to Other Superannuation Schemes**

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

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

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

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The following assets and liabilities do not qualify for recognition in the Balance Sheet, 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 948 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 \$730,000 (2016: \$730,000) at reporting date.

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

### 4. LEGAL MATTERS

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 had notice of 2 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.

Copper Coast Council  
(formerly District Council of the Copper Coast)

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 20. Events after the Balance Sheet Date

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Events that occur after the reporting date of 30 June 2017, 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.

Accordingly, the "authorised for issue" date is 24/10/17.

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

Note 21. Related Party Transactions

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\$ '000

2017

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Key Management Personnel

Transactions with Key Management Personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the *Local Government Act 1999*. In all, 16 persons were paid the following total compensation:

**The compensation paid to Key Management Personnel comprises:**

Short-Term Employee Benefits	842
Total	<u>842</u>

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

Family members of key management personnel are contracted to Council for the provision of the transport of Waste. The contract was awarded through a tender process of which the related party was not involved throughout any of the process.

Copper Coast Council  
(formerly District Council of the Copper Coast)

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2017

Note 21. Council Information & Contact Details

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**Principal Place of Business:**

51 Taylor Street  
KADINA SA 5554

**Contact Details**

**Mailing Address:**

PO Box 396  
KADINA SA 5554

**Opening Hours:**

9am - 5pm

**Telephone:** 08 8828 1200

**Facsimile:** 08 8821 2736

**Internet:** <http://www.coppercoast.sa.gov.au>

**Email:** [info@coppercoast.sa.gov.au](mailto:info@coppercoast.sa.gov.au)

**Officers**

**CHIEF EXECUTIVE OFFICER**

Peter Jo Harder

**Elected Members**

**MAYOR**

Paul D K Thomas

**COUNCILLORS**

Roslyn Talbot

Su Bell

Sheridan Brand

Bill Clarke

Mathew East

Margaret Pope

Bruce Schmidt

Catherine Vluggen

Brent Walker

David Woodforde

**AUDITORS**

UHY Haines Norton

PO Box 8070

Station Arcade

Adelaide SA 5000

**Other Information**

**ABN:** 36 670 364 373

## INDEPENDENT AUDIT REPORT TO THE MEMBERS OF

### COPPER COAST COUNCIL (FORMERLY, THE DISTRICT COUNCIL OF THE COPPER COAST)

#### Opinion

We have audited the accompanying financial report of the Copper Coast Council (Formerly, The District Council Of The Copper Coast) (the Council), which comprise the Statement of Financial Position as at 30 June 2017, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes comprising a summary of significant accounting policies, and the Council's Certificate.

In our opinion,

- (a) the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1999*, Chapter 8 part 3 Division 1 (the Division); and
- (b) the financial report:
  - i. have been presented, in all material respects, in accordance with the requirements of this Division;
  - ii. is consistent with the Council's accounting records;
  - iii. presents fairly, in all material respects, the Council's financial position as at 30 June 2017 and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government (Financial Management) Regulations 2011*
- (c) all information relevant to the conduct of the audit has been obtained; and
- (d) there are no material deficiencies in the accounting records or financial report that have come to light during the course of the audit.

#### Basis for Opinion

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

### **Information Other than the Financial Report**

Those charged with governance are responsible for the other information. The other information comprises the information included in the Council's annual report for the year ended 30 June 2017, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Councillors' Responsibility for the Financial Report**

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

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

### **Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the financial report.

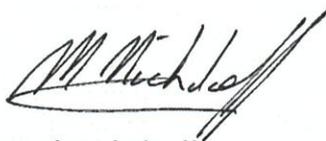
As part of an audit in accordance with the Australian Auditing Standards, the auditor exercises professional judgement and maintains professional scepticism throughout the audit. The auditor also:

- Identifies and assesses the risks of material misstatement of the financial report, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditor's opinion. The risk of

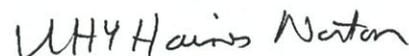
not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtains 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.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.
- Concludes on the appropriateness of those charged with governance'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 the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the auditor's opinion. The auditor's conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- Evaluates 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 the audit.



**Mark Nicholaeff**  
Partner



**UHY Haines Norton**  
Chartered Accountants

Signed in Sydney on 24<sup>th</sup> October 2017

## INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS TO THE MEMBERS OF THE DISTRICT COUNCIL OF THE COPPER COAST

We have audited the compliance of the District Council of the Copper Coast (the Council) with the requirements of *Section 125 of the Local Government Act 1999* in relation to the design and implementation of Internal Controls established by the Council to ensure that the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liability for the period 1 June 2016 to 30 June 2017 are in accordance with legislative provisions.

### The Council's Responsibility for the Internal Controls

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

### Our Responsibility

Our responsibility is to express an opinion on the Council's compliance with Section 125 of the Local Government Act 1999 in relation to the design and implementation of Internal Controls, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements *ASAE 3100 Compliance Engagements*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with *Section 125 of the Local Government Act 1999* in relation to the design and implementation of internal controls for the period 1 July 2016 to 30 June 2017. *ASAE 3100* also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

### Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129 of the Local Government Act 1999* in relation to Internal Controls. 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.

### Inherent Limitations

Because of the inherent limitations of any compliance procedure, it is possible that fraud, error or non-compliance may occur and not be detected. A reasonable assurance engagement is not designed to detect

all instances of non-compliance with *Section 125 of the Local Government Act 1999* in relation to the design and implementation of Internal Controls, as the engagement is not performed continuously throughout the period and the procedures performed in respect of compliance with *Section 125 of the Local Government Act 1999* in relation to the design and implementation of Internal Controls are undertaken on a test basis.

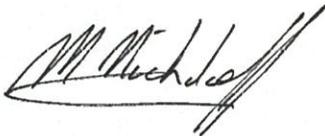
The conclusion expressed in this respect has been formed on the above basis.

### Independence

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

### 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 design and implementation of Internal Controls, established by the Council to ensure that the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2016 to 30 June 2017 are in accordance with legislative provisions.



**Mark Nicholaeff**  
Partner



**UHY Haines Norton**  
Chartered Accountants

Signed in Sydney on 24<sup>th</sup> October 2017

**Copper Coast Council**  
**(formerly District Council of the Copper Coast)**

General Purpose Financial Statements  
for the year ended 30 June 2017

**Certification of Auditor Independence**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Copper Coast Council (formerly District Council of the Copper Coast) for the year ended 30 June 2017, the Council's Auditor, UHY Haines Norton, Chartered Accountants 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*.



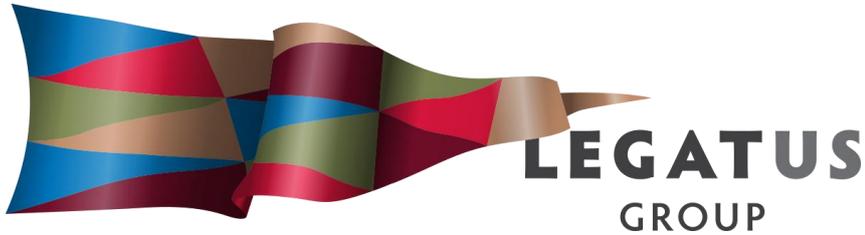
Peter Jo Harder  
**CHIEF EXECUTIVE OFFICER**



Margaret Pope  
**PRESIDING MEMBER, AUDIT COMMITTEE**

Date: 23 October 2017





## **2016/2017 ANNUAL REPORT**

This report was adopted at the Annual General Meeting of the Legatus Group held on 8 September 2017.

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
- Clare & Gilbert Valleys Council
- Copper Coast Council
- District Council of Barunga West
- 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 and 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 name of Legatus Group to which it is now 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. The Region's area spans the Barossa Valley through the Clare Valley, Yorke Peninsula, Adelaide Plains, Mid and Upper North districts through to the Flinders Ranges, covering 27 per cent of the incorporated area of the State and comprising some 27 per cent of the State's population outside of Adelaide.

**Contact Details:** Address: 155 Main North Road CLARE SA 5453 PO Box 419 CLARE SA 5453 Telephone: 08 88422222 Email: [ceo@legatus.sa.gov.au](mailto:ceo@legatus.sa.gov.au) Website: [www.legatus.sa.gov.au](http://www.legatus.sa.gov.au)

**Legatus Group Board of Management:** The Board shall consist of all the principal members of the Constituent Councils which for 2016/2017 were:

<b>Council</b>	<b>Delegate</b>
<b>Adelaide Plains Council</b>	<b>Mayor Tony Flaherty</b>
<b>Clare &amp; Gilbert Valleys Council</b>	<b>Mayor Allan Aughey OAM</b>
<b>Copper Coast Council</b>	<b>Mayor Paul Thomas AM</b>
<b>District Council of Barunga West</b>	<b>Mayor Cynthia Axford</b>
<b>District Council of Mount Remarkable</b>	<b>Mayor Sandra Wauchope replaced by Mayor Colin Nottle</b>
<b>District Council of Orroroo Carrieton</b>	<b>Chairman Kathie Bowman</b>
<b>District Council of Peterborough</b>	<b>Mayor Ruth Whittle OAM</b>
<b>Light Regional Council</b>	<b>Mayor Bill O'Brien</b>
<b>Northern Areas Council</b>	<b>Mayor Denis Clark</b>
<b>Port Pirie Regional Council</b>	<b>Mayor John Rohde</b>
<b>Regional Council of Goyder</b>	<b>Mayor Peter Matthey</b>
<b>The Barossa Council</b>	<b>Mayor Bob Sloane</b>
<b>The Flinders Ranges Council</b>	<b>Mayor Peter Slattery</b>
<b>Wakefield Regional Council</b>	<b>Mayor Rodney Reid</b>
<b>Yorke Peninsula Council</b>	<b>Mayor Ray Agnew OAM</b>

## Office Bearers for 2016/17

<b>Chairman:</b>	<b>Mayor Peter Matthey</b>
<b>Deputy Chairs:</b>	<b>Mayor Denis Clark Mayor Sandra Wauchope (until 18 November 2016) Mayor Allan Aughey (from 18 November 2016)</b>
<b>Executive Members:</b>	<b>Mayor Rodney Reid Mayor Ray Agnew OAM</b>
<b>Delegate to the LGA Board representing the Central Region of the LGA Constitution:</b>	<b>Mayor Denis Clark (Northern Areas) LGA Board Member Mayor Peter Matthey (Goyder) LGA Board Member Mayor Allan Aughey OAM (Clare &amp; Gilbert Valley) LGA Deputy Board Member</b>
<b>Chief Executive Officer:</b>	<b>Mr David J. Stevenson (until 5 June 2017) Mr Simon Millcock (from 5 June 2017)</b>
<b>Auditor:</b>	<b>Mr Ian G. McDonald FCA</b>

## Meetings of the Legatus Group

The following meetings of the Board of Management were held during the 2016/17 year:

- Annual General Meeting 19 August 2016
- Ordinary Meeting 19 August 2016
- Ordinary Meeting 18 November 2016
- Ordinary Meeting 17 February 2017
- Special Meeting 31 March 2017
- Ordinary Meeting 19 May 2017

## Committee Meetings

There were five committees formed in 2016/2017

Committee	Members	Meeting Dates
Executive Committee	<ul style="list-style-type: none"> <li>• Mayor Peter Matthey (Chair)</li> <li>• Mayor Denis Clark</li> <li>• Mayor Sandra Wauchope/Mayor Allan Aughey</li> <li>• Mayor Rodney Reid</li> <li>• Mayor Ray Agnew</li> </ul>	Nil
Audit Committee	<ul style="list-style-type: none"> <li>• Mayor Ray Agnew (Chair)</li> <li>• Chair Kathie Bowman</li> <li>• Mayor Colin Nottle (19 May 2017)</li> <li>• Dr Andrew Johnson</li> <li>• Mr Colin Davies</li> </ul>	24 February 2017
Management Group	<ul style="list-style-type: none"> <li>• Mr Colin Byles (Northern Areas) (Chair)</li> <li>• Mr Martin McCarthy (Barossa)</li> <li>• Mr Andrew Cole (Barunga West)</li> <li>• Mr Roy Blight (Clare &amp; Gilbert Valleys)</li> <li>• Mr Peter Harder (Copper Coast)</li> <li>• Mr Colin Davies (Flinders Ranges)</li> <li>• Mr John Brak (Goyder) and Mr Griff Campbell (acting CEO January until June 2017)</li> <li>• Mr Brian Carr (Light)</li> <li>• Mr Wayne Hart (Mt Remarkable)</li> <li>• Mr Stephen Rufus (Orroroo/Carrieton)</li> <li>• Mr Peter McGuinness (Peterborough)</li> <li>• Dr Andrew Johnson (Pirie Regional)</li> <li>• Mr Christopher Parish (Wakefield) then Mr Jason Kuchel</li> </ul>	5 August 2016 14 October 2016 1 December 2016 3 February 2017 30 June 2017

	<ul style="list-style-type: none"> <li>• Mr Andrew Cameron (Yorke Peninsula)</li> </ul>	
Road & Transport Infrastructure Advisory Committee:	<ul style="list-style-type: none"> <li>• David Hassett (Wakefield),</li> <li>• Fred Linke (Barunga West),</li> <li>• Lee Wallis (Goyder),</li> <li>• Peter Porch (Northern Areas),</li> <li>• Kieren Chappell (Light)</li> <li>• Colin Davies (Flinders Ranges),</li> <li>• Stephen Rufus (Orroroo),</li> <li>• Jo-Anne Buchanan (RDA),</li> <li>• Steve Kaesler (Barossa)</li> </ul>	10 April 2017 19 April 2017
Regional Climate Change Steering Committee	<ul style="list-style-type: none"> <li>• Kelly-Anne Saffin (RDA Yorke &amp; Mid North)</li> <li>• Trevor Naismith (Natural Resources Northern Yorke)</li> <li>• David Stevenson</li> <li>• Michelle Benison (Department of Environment, Water and Natural Resources)</li> </ul>	7 November 2016 30 Jan 2017 6 March 2017 1 May 2017

## CHAIRMAN'S REPORT

It has been my pleasure to serve as your Chairman in 2016/17 and I would like to take this opportunity to report on some of the highlights from the year. We developed and adopted a suite of major policies in education, health, national resource management, regional development, roads and infrastructure, sports and recreation. It is however important now as we move closer to the State election that our major policies reflect our regional needs.

The Roads Infrastructure Advisory Committee undertook the 2017/18 Special Local Roads program and it would appear from notice received yesterday that our application this year has been successful.

Our battle to see a quality outcome to the NRM Levy debacle remains unsatisfactorily resolved, but that wasn't from the lack of effort put in across the local government sector and in particular our region. But rather a broader misunderstanding by Minister Hunter to see that local government shouldn't be burdened with the necessity to collect a state tax which seemingly then bears little to no resemblance to the costs of delivering services on the ground by his department and NRM boards alike.

On a similar note work to reduce the red tape and improve efficiency in Crown lands has continued, albeit been met with echoes of complexity and time delays from the state government.

The region has been proactive in supporting the challenges and changing environment our regional and rural hospitals and health services find themselves in. Without these critical services, the very foundations of our towns are continuing to be threatened.

Our effort to encourage and foster closer working relationships with the RDA were slowed when the federal government announced a national review. The review is now complete and it would appear little significance will come of it. However, we remain close allies and maintain local government can be a continuing catalyst for efficient and effective delivery of economic development across the region.

The work the region has done to have rubble royalties removed has made significant progress over the year. This is a shining example of how our region has been able to garner support across the entire state through perseverance and collaboration. It is also an example of how the LGA can work closely with regions in a support role.

Our Charter was reviewed and there are still some minor amendments to make, but given this has been the most substantial change in the Charter for many years I'm pleased Councils have worked positively toward improving our governance.

The Regional Transport Plan 2030 is due for completion soon; this work will help improve the understanding and complexities of our regional road transport networks, their purpose and the users. There are ever increasing size vehicles using regional Council roads to move large volumes of agricultural products. Also, the burgeoning tourism and community connectivity needs.

The Mega Trends Forum was held earlier this year in association with the RDA and NRM, the region hosted a very successful day and the key note speaker Dr John Hewson was blunt and insightful about politics and business in South Australia and nationally.

In closing we have also appointed a new CEO, I hope Simon is settling in and wish him well.

Mayor Peter Matthey

Chairman Legatus Group

## **Achievements for 2016/17**

### **Within the focus areas for Legatus Group:**

#### **1. BOARD OPERATION AND GOVERNANCE**

*Operation of Legatus Group is in accordance with legislative requirements and the boards policies and procedures.*

- Committees that operated under the Charter all conducted their operations within their terms of reference.
- Employment of Procurement Officer July 2016 and offer for extension May 2017.
- Managed the contract for Climate Change Project Officer.
- Appointment of a new Chief Executive Officer in June 2017.
- Adoption of the 2016/17 Business Plan and Budget.
- Acquittals to the Local Government on all funding and Research and Development Scheme were completed.
- Policy Development and Implementation
- Ten Year Strategic Plan progressing

- Brand & Identity Plan – name change / logo and website developed
- Charter Review completed
- Policies and procedures developed and accepted including employee policies
- Relocation of Office

## **2. LOCAL GOVERNMENT LEADERSHIP AND SUSTAINABILITY**

*Legatus Group are well regarded by its members and stakeholders as a valid and relevant organisation that assists with regional collaboration and is supportive of actions on key identified regional priorities.*

*Support members to engage collaboratively to improve service delivery, resourcing and financial capacity including through identified procurement activities.*

*Increased awareness by key stakeholders and political decision makers of key regional issues.*

These progressed in 2016/2017 and increased development of the Legatus Group occurred through several partnerships and one of major importance is that with the Local Government Association of South Australia. This included major funding through the Outreach Program and the Regional Capacity building allocations. These programs have allowed the Legatus Group to become a stronger and more relevant to our Constituent Councils. This has occurred in the form of cost and organisational efficiencies and with enhanced alignment across our region in the form of sub regional and whole of region initiatives. The year has engendered an alignment of LGA strategies and actions with the Legatus Group region and this is relevant to both organisations as they are critical objective to both.

This alignment has allowed Legatus Group to progress with appropriate policies and procedures and establish procurement and a new website. During the year, there was continued progress against a number of priority activities.

The transition from Central Local Government Region into the Legatus Group was completed which enabled the development of a new Charter and the creation of a contemporary brand and image. A significant amount of work was completed in conjunction with the selected Brand Agency to define the work brief and produce a design and style guide for use in all communications.

Once this branding exercise was completed, we were able to immediately use the style guide as the basis to engage with our I.T. provider and jointly develop the Legatus website. The Website architecture, layout, content and level of interactivity was completed with the formal launch occurring in Q4 2016

The offering included submitted images from each of our Member Councils as well as a 'Members Only' section that provides access to a range of procurement documentation for use in normal day to day Council procurement activities.

Other partnerships which have been of importance during 2016/2017 has been with the various Regional Development Australia (RDA) and Natural Resource Management (NRM) Organisations that cover the Legatus Group region. Due to the complexity of these various regions a focus has seen 2016/2017 focus on working with the RDA Yorke Mid North (YMN) and Northern and Yorke NRM. Expanding into the other RDA's and NRM's needs to also be considered.

Legatus Group continued to be an active member of the South Australian Regional Organisation of Councils and has benefitted from the support of the 5-other regional Executive Officers.

## **3. REGIONAL & COMMUNITY SUSTAINABILITY**

The long-term regional economic, environmental and social sustainability is fostered through pro-active, innovative, efficient and collaborative approaches to priority issues.

## Projects

Project	Topic / Commentary / Detail
Regional Procurement (more detailed report provided)	<ul style="list-style-type: none"> <li>• Legatus Group strategic alliance to establish a collaborative regional approach to the procurement function</li> <li>• MoU by member Councils to collectively acknowledge the value, benefit and objectives of the Legatus Procurement Group</li> <li>• Legatus website and the first Legatus Tender being called through this medium (supply of bulk diesel fuel)</li> </ul>
Regional Climate Change	<ul style="list-style-type: none"> <li>• Guideline to Plan Climate Change Actions tendered               <ul style="list-style-type: none"> <li>○ Literature review and implementation plan with guidelines for individual councils tested along with development of monitoring and case studies developed.</li> </ul> </li> <li>• Final draft of Coast Adaptation report submitted</li> <li>• Inundation mapping progressed with Yorke Peninsula Council</li> <li>• Draft sector agreement completed</li> <li>• Regular steering committee meetings held</li> </ul>
Regional Rubble Royalty repeal	<ul style="list-style-type: none"> <li>• Progress with Department of State Development and Cement Concrete &amp; Aggregates Australia with positive impact and successful outcomes to be achieved with outstanding matter being the decision on distances and possible repeal</li> <li>• Data collection from across State collated and distributed</li> </ul>
Regional Alliance RDAY&MN and NRMN&Y	<ul style="list-style-type: none"> <li>• Legatus Group relocates to the regional agency hub as a co-tenant with both RDAY&amp;MN and NRMN&amp;Y</li> <li>• Regional Plan being progressed with all 3 organisations being partners</li> <li>• Sub regional leaders program progressing</li> </ul>
Regional Crown Land Red Tape Reduction	<ul style="list-style-type: none"> <li>• Progress made with Department of Environment, Water and Natural Resources and Crown Lands</li> <li>• Prioritising by region and ability to work with Crown Lands on identified strategic land to progress</li> </ul>
Community Waste Management Scheme	<ul style="list-style-type: none"> <li>• CWMS Management Committee confirmed funding to Legatus Group for the formation of the Central Local Government Region CWMS User Group.</li> <li>• Initial meeting held and proposal by Rashlee Pty Ltd for a 12-month program to developed.</li> </ul>

State Recoveries Procedure	<ul style="list-style-type: none"> <li>• Relevant data documented on the Clare and Gilbert Valleys Council claim through the State Recoveries Office for damages relating to the extreme weather event experienced in the region in September of 2016.</li> <li>• Review required and need to establish the support of the LGA to advocate the case on our behalf to the State Government.</li> </ul>
Regional Transport Plan for Legatus	<ul style="list-style-type: none"> <li>• HDS Australia commenced work on the 2030 Regional Transport Plan</li> <li>• Desk top research undertaken</li> <li>• Formation of Legatus Transport &amp; Infrastructure Advisory Committee</li> </ul>
National Disability Insurance Scheme	<ul style="list-style-type: none"> <li>• Membership of the Yorke Mid North Hub delivering project and action plans in partnership with RDA YMN.</li> </ul>

## PROCUREMENT

Following the identification of procurement as a function of the Legatus Group, Paul Kennedy was contracted for 12 months on 25.07.2016 as the Legatus Group Procurement Officer.

The key aspect of the procurement function is to form an alliance to improve respective procurement activity and to benefit from economies of scale. This is designed to reduce the cost of services to ratepayers and ensure a coordinated approach to the regional procurement of goods and services. A procurement Memorandum of Understanding (MoU) was signed by the CEO's of all the Legatus Group in November 2016.

The Legatus Procurement Working Group was established with a nominated representative from each Council to meet, identify, discuss, review and prioritise the regional procurement activity. These meetings actively encouraged the cultivation of cross communication, sharing of information, experiences and practical examples of problems and solutions.

Some excellent knowledge has been gathered and the spirited nature of discussions has ensured their constructive value.

Following the development and implementation of the new Legatus website, a standardised suite of procurement working documents was produced and loaded for immediate on-line access by our Member Councils. This full working set of templates are both best practice and have also been legalised. The suite of documents totals some 650 pages in number and are downloadable for members who then only need to place their individual council logo on the required set.

Our thanks go to The Barossa Council for their assistance in compiling these documents.

This has provided an immediate saving in labour, whilst at the same time standardising the procurement documents in use throughout the region. The website is also accessible for registered suppliers to access tender opportunities in addition to being able to download a complete sample set of Work, Health and Safety documents and tools.

A formal Legatus Procurement Policy was developed and published in Quarter 1, 2017 that sets out in detail the standards and processes that will be adopted for the provision of services, purchasing of goods and services and the disposal of land and other assets.

The policy addresses the key elements of the conduct of the Legatus Group in these areas and the principles that will guide its decision-making- process.

Key principles include the compliance with our statutory obligations and the National Competition Policy and our participation with other spheres of government, community groups and the private sector in service delivery.

A critical component of the Policy is that full consideration is taken of the impact of service delivery on community and social issues.

The Legatus Group clearly states that a main procurement consideration is the existence of local suppliers of the goods or services and the subsequent impact on the local economy if the goods or services were purchased from outside of the region.

The Legatus Procurement Working Group is proving an ideal forum to bring together Member Council staff who have a procurement responsibility with a view to cultivating cross communication, collaboration in procurement planning and the identification of regional procurement opportunities. There have been 22 topics relevant to procurement that have been discussed.

Over the 2016/17 financial year, the procurement working group meetings have averaged seven attendees from the twelve participating Councils.

All Member Council Mayor's and CEO's signed the Procurement MoU as a clear demonstration of the support of all Councils for the procurement initiative.

It is imperative that this in principle support is translated into on the ground attendance and participation in the activities of the group.

The Local Government Association Procurement are undertaking an aggressive plan of revenue expansion and Legatus Group engaged with them to assess the potential for a closer working relationship between the two groups. With no decision made during 2016/2017.

The Diesel Fuel Tender proved to be a lengthier process than was initially intended and should be completed in early 2017/2018. It was appropriate to engage with our legal counsel to ensure that the first proposed Legatus contract was in accordance with current best industry practice.

They recommended some changes be implemented and this resulted in the addition of around three months of discussions as a proposed contract was drafted and revised several times. The tender process had reached the completion of the first assessment team meeting. It was following this initial assessment meeting that a participating Council removed themselves from the process for confidential reasons. This introduced a range of logistical and probity complexities that were required to again be overseen by our legal team.

A new specification document then needed to be drafted to reflect the reduced volume of the overall tender. This was supplied back to the market along with the draft contract document for the tenderers to review and resubmit their offering.

The initial annual saving to the region was in the vicinity of \$45K per annum and we expect this to reduce by around 25% with the lower annual volumes.

Work commenced on the 2017/18 Procurement Plan is to assemble all the capital budgets from our councils to deliver:

- A regional summary spreadsheet that details the budgeted expenditure by Councils which will be broken down by category.
- A recommended strategic procurement plan by category for consideration.
- The Legatus Procurement Working Group will then meet, review and prioritise the regional procurement activity.

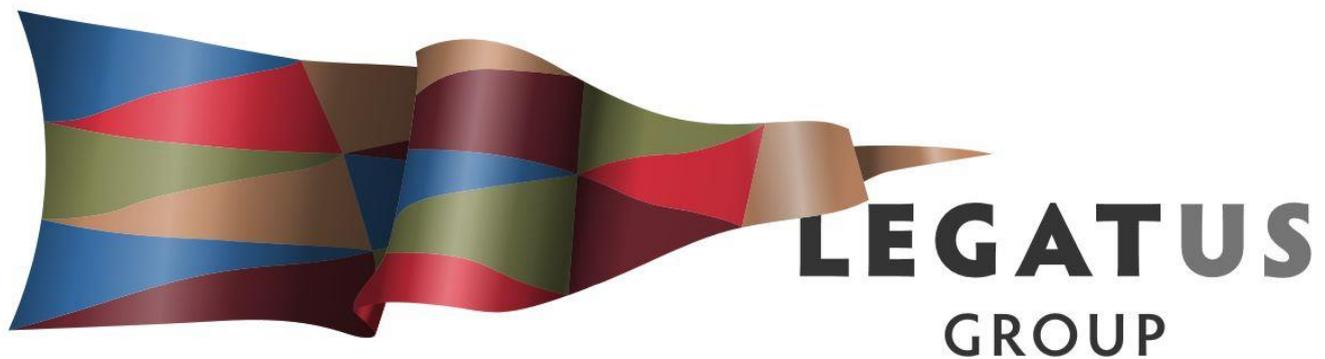
- Participating members will confirm their individual category data sets and commit to joining in to the joint procurement process.
- Legatus Group will then undertake the preparation of specifications and tender documents in accordance with the prioritised procurement plan.
- The market engagement will be in accordance with the Legatus Procurement Policy.
- Tenders and quotations will be received, collated and prepared for assessment by the participating members.
- Recommendations are then submitted to the Legatus Board for ratification and contracts and purchase orders will be awarded subject to the direction of the board.
- Legatus Group will then undertake the contract management and post procurement review of each decision to ensure that all efficiencies and cost savings are captured and reported on.
- The early indication is that around \$40mill of combined Member Council procurement activity can be processed through this collaborative approach.

This joint initiative will be a clear demonstration of the value in maintaining a centralised procurement function that will result in:

- Reduce the regional duplication of procurement activity
- Produce improved cost savings and return greater operational efficiencies
- Improved probity and risk
- The stimulation of regional collaboration and economic development

**CENTRAL LOCAL GOVERNMENT REGION OF  
SOUTH AUSTRALIA**

trading as



**ANNUAL FINANCIAL STATEMENTS**  
for the financial year

**1 July 2016 – 30 June 2017**

As adopted at the Annual General Meeting held 8 September 2017

**LEGATUS GROUP**

**General Purpose Financial Reports**  
for the year ended 30 June 2017

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**LEGATUS GROUP**  
**ANNUAL FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 June 2017**

**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 2017 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 Millcock  
**Chief Executive Officer**

  
.....  
Mayor Samuel Peter Matthey  
**President**

Date:

**LEGATUS GROUP**

**STATEMENT OF COMPREHENSIVE INCOME**  
for the year ended 30 June 2017

		2017	2016
	Notes	\$	\$
<b>INCOME</b>			
Grants, subsidies and contributions	2	<b>348,889</b>	316,166
Investment income	2	<b>12,205</b>	13,869
Reimbursements	2	<b>25,105</b>	-
Other income	2	<b>194,538</b>	154,140
<b>Total Income</b>		<b><u>580,737</u></b>	<u>484,175</u>
<b>EXPENSES</b>			
Employee costs	3	<b>261,600</b>	92,626
Materials, contracts & other expenses	3	<b>279,405</b>	264,741
Depreciation, amortisation & impairment	3	<b>9,487</b>	3,243
Finance costs	3	<b>24</b>	-
<b>Total Expenses</b>		<b><u>550,516</u></b>	<u>360,610</u>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>30,221</b>	123,565
<b>NET SURPLUS / (DEFICIT)</b>		<b>30,221</b>	123,565
transferred to Equity Statement			
<b>Total Other Comprehensive Income</b>		<b>-</b>	-
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>30,221</u></b>	<u>123,565</u>

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

**LEGATUS GROUP**

**STATEMENT OF FINANCIAL POSITION**  
as at 30 June 2017

	Note	2017	2016
<b>ASSETS</b>	s	\$	\$
<b>Current Assets</b>			
Cash and cash equivalents	5	<b>719,859</b>	556,783
Trade & other receivables	5	<b>25,404</b>	124,056
<b>Total Current Assets</b>		<b><u>745,263</u></b>	<u>680,839</u>
<b>Non-current Assets</b>			
Infrastructure, property, plant & equipment	7	<b>23,799</b>	30,110
<b>Total Non-current Assets</b>		<b><u>23,799</u></b>	<u>30,110</u>
<b>Total Assets</b>		<b><u>769,062</u></b>	<u>710,949</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	8	<b>47,649</b>	18,928
Provisions	8	<b>5,214</b>	6,060
<b>Total Current Liabilities</b>		<b><u>52,863</u></b>	<u>24,988</u>
<b>Non-current Liabilities</b>			
Provisions	8	<b>172</b>	155
<b>Total Non-current Liabilities</b>		<b><u>172</u></b>	<u>155</u>
<b>Total Liabilities</b>		<b><u>53,035</u></b>	<u>25,143</u>
<b>NET ASSETS</b>		<b><u>716,027</u></b>	<u>685,806</u>
<b>EQUITY</b>			
Accumulated Surplus		<b>121,695</b>	113,143
Other Reserves	9	<b>594,332</b>	572,663
<b>TOTAL EQUITY</b>		<b><u>716,027</u></b>	<u>685,806</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 2017

		Accumulated Surplus	Other Reserves	TOTAL EQUITY
2017	Note	\$	\$	\$
Balance at end of previous reporting period		113,143	572,663	685,806
<b>Net Surplus / (Deficit) for Year</b>		30,221		30,221
<b>Other Comprehensive Income</b>				
Transfers between reserves	9	(21,669)	21,669	-
<b>Balance at end of period</b>		<u>121,695</u>	<u>594,332</u>	<u>716,027</u>
 <b>2016</b>  				
Balance at end of previous reporting period		68,145	494,096	562,241
<b>Net Surplus / (Deficit) for Year</b>		123,565		123,565
<b>Other Comprehensive Income</b>				
Transfers between reserves		(78,567)	78,567	-
<b>Balance at end of period</b>		<u>113,143</u>	<u>572,663</u>	<u>685,806</u>

**LEGATUS GROUP**

**STATEMENT OF CASH FLOWS**  
for the year ended 30 June 2017

	Notes	2017 \$	2016 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<u>Receipts</u>			
Investment receipts		12,205	14,132
Grants utilised for operating purposes		490,490	224,444
Reimbursements		15,400	-
Other revenues		188,416	217,562
<u>Payments</u>			
Employee costs		(266,402)	(81,342)
Materials, contracts & other expenses		(273,833)	(326,485)
Finance payments		(24)	-
<b>Net Cash provided by (or used in) Operating Activities</b>		<b>166,252</b>	48,311
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Receipts</u>			
<u>Payments</u>			
Expenditure on renewal/replacement of assets		-	(33,353)
Expenditure on new/upgraded assets		(3,176)	-
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(3,176)</b>	(33,353)
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<u>Receipts</u>			
<u>Payments</u>			
<b>Net Increase (Decrease) in cash held</b>		<b>163,076</b>	14,958
Cash & cash equivalents at beginning of period	11	556,783	541,825
<b>Cash &amp; cash equivalents at end of period</b>	11	<b>719,859</b>	556,783

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 2017

### 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* dated 9<sup>th</sup> August 2014.

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates, and requires management to exercise its judgement in applying the 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. District Council of Barunga West     | 4. Northern Areas Council                |
| 5. Clare and Gilbert Valleys Council    | 6. District Council of Orroroo/Carrieton |
| 7. District Council of the Copper Coast | 8. District Council of Peterborough      |
| 9. The Flinders Ranges Council          | 10. Port Pirie Regional Council          |
| 11. Regional Council of Goyder          | 12. Wakefield Regional Council           |
| 13. Light Regional Council              | 14. Yorke Peninsula Council, and         |
| 15. 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.

#### 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 13.

### **1.5 Property, Plant & Equipment**

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

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the 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:

Office Furniture & Equipment	\$1,000
Motor Vehicles, Other Plant & Equipment	\$1,000

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of the 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 in Note 7.

### **1.6 Payables**

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

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

### **Employee Benefits**

#### **Salaries, Wages & Compensated Absences**

The Group has two employees as at the 30<sup>th</sup> June 2017, a Chief Executive Officer and a Regional Procurement 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 guaranteed securities rates with similar maturity terms.

Weighted average discount rate	2.10% (2016, 2.08%)
Weighted average settlement period	10 years (2016, 10 years)

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.

### **Superannuation**

The Group contributes the statutory 9.5% SGC superannuation to the nominated superannuation funds for the Chief Executive Officer and Regional Procurement Officer.

### **GST Implications**

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

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

### **Pending Accounting Standards**

Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2017 reporting period and have not been used in preparing these reports.

AASB 7	Financial Instruments – Disclosures
AASB 9	Financial Instruments
AASB 15	Revenue from Contracts with Customers
AASB 17	Leases
AASB 1058	Income of Not-for-Profit Entities

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

(Standards not affecting local government have been excluded from the above list.)

The Group is of the view that other than AASB 16 and AASB 1058, 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.

Accounting Standard AASB 1058 Income of Not-for-Profit Entities may have a material effect on the amounts disclosed in these reports, particularly in revenues from grants & subsidies, but does not commence until the 2019/20 financial period, and it is not Group's intention to adopt this Standard early.

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

### Note 2 - INCOME

	2017	2016
	\$	\$
<b>INVESTMENT INCOME</b>		
Interest on investments		
Local Government Finance Authority	12,117	13,795
Banks & other	88	74
	12,205	13,869
<b>REIMBURSEMENTS</b>		
Legal, Climate Change, USGRPG	25,105	-
	25,105	-
<b>OTHER INCOME</b>		
Council Contributions	159,545	154,140
Sundry	34,993	-
	194,538	154,140
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>		
Sundry	348,889	316,166
	348,889	316,166
<i>Sources of grants</i>		
State government	348,889	231,166
Other	-	85,000
	348,889	316,166
<b>Conditions over grants &amp; contributions</b>		
<i>Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:</i>		
<i>Unexpended at the close of the previous reporting period</i>	221,570	143,003
<i>Less: expended during the current period from revenues recognised in previous reporting periods</i>		
A009-Special Projects	(6,281)	-
P009-Climate Change	(4,761)	-
P015-Local Government Reform	-	(48,952)
P026-Strategic Procurement	(31,100)	-
P022-Roads & Transport	-	(127)
P023-Outreach Collaboration Project	-	(52,923)
P027-LG Reform - Incentive Risk	-	(5,471)
<i>Subtotal</i>	(42,142)	(107,473)
<i>Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
P022-Roads & Transport	11,314	-
P024-Climate Change Co-ordinator 2015-17	43,943	-
P025-Outreach Phase 2	33,235	50,000
P026-Strategic Procurement	-	31,100
P028-Regional Capacity Building	98,086	104,940
<i>Subtotal</i>	186,578	186,040
<i>Unexpended at the close of this reporting period</i>	366,006	221,570
<i>Net increase (decrease) in assets subject to conditions in the current reporting period</i>	144,436	78,567

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### Note 3 - EXPENSES

	2017	2016
	\$	\$
<b>EMPLOYEE COSTS</b>		
Salaries and Wages	209,804	75,887
Employee leave expense	15,991	6,217
Superannuation	20,785	7,209
Insurance	2,550	872
CEO relocation	3,761	-
Professional Development	1,007	-
FBT	7,702	2,441
<b>Total Operating Employee Costs</b>	<b>261,600</b>	<b>92,626</b>
<i>Total Number of Employees</i>	2	1
<i>(Full time equivalent at end of reporting period)</i>		
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>		
<u>Prescribed Expenses</u>		
Auditor's Remuneration		
- Auditing the financial reports	1,650	1,683
Subtotal - Prescribed Expenses	<b>1,650</b>	<b>1,683</b>
 <u>Other Materials, Contracts &amp; Expenses</u>		
Contractors & Consultants	202,888	220,098
Legal Expenses	8,202	8,639
Unleaded Fuel	4,934	3,410
Members Allowances & Support	4,264	6,024
Meetings & Conferences	4,852	3,175
Insurance	7,624	7,585
Rental - Premises	10,581	3,182
Advertising	1,050	2,093
Accommodation	3,959	915
Airfares	2,157	1,361
Travel : Reimbursement	7,036	15
Catering & Meals	4,768	1,098
Telephone & Internet	4,434	455
Postages/Stationery/IT	5,586	4,408
Sundry	5,420	600
Subtotal - Other Materials, Contracts & Expenses	<b>277,755</b>	<b>263,058</b>
	<b>279,405</b>	<b>264,741</b>
<b>DEPRECIATION</b>		
Motor Vehicle	6,311	3,243
Computers & Software	3,176	-
	<b>9,487</b>	<b>3,243</b>
<b>FINANCE COSTS</b>		
Interest on bank account	24	-
	<b>24</b>	<b>-</b>

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

2017	2016
\$	\$

### Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

Nil	Nil
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### Note 5 - CURRENT ASSETS

#### CASH & EQUIVALENT ASSETS

Cash on Hand and at Bank	77,915	21,879
Deposits at Call	641,944	534,904
	<u>719,859</u>	<u>556,783</u>

#### TRADE & OTHER RECEIVABLES

Accrued Revenues	2,687	2,610
Debtors - general	12,139	-
Other levels of Government	-	115,434
GST Recoupment	10,578	4,421
Prepayments	-	1,591
	<u>25,404</u>	<u>124,056</u>

### Note 6 - NON-CURRENT ASSETS

FINANCIAL ASSETS	Nil	Nil
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# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2017

	Fair Value Level	2016 \$				2017 \$			
		AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
<b>Note 7 - INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>									
Motor Vehicle		-	33,353	(3,243)	30,110	-	33,353	(9,554)	23,799
Computers & Software		-	772	(772)	-	-	3,948	(3,948)	-
<b>TOTAL PLANT &amp; EQUIPMENT</b>		-	34,125	(4,015)	30,110	-	37,301	(13,502)	23,799
<i>Comparatives</i>		-	772	(772)	-	-	34,125	(4,015)	30,110

	2016 \$	CARRYING AMOUNT MOVEMENTS DURING YEAR							2017 \$		
		CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers		Net Revaluation	
			New/Upgrade	Renewals				In			Out
<b>Note 7 - INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>											
Motor Vehicle	30,110	-	-	-	(6,311)	-	-	-	-	23,799	
Computers & Software	-	3,176	-	-	(3,176)	-	-	-	-	-	
<b>TOTAL PLANT &amp; EQUIPMENT</b>	<b>30,110</b>	<b>3,176</b>	-	-	<b>(9,487)</b>	-	-	-	-	<b>23,799</b>	
<i>Comparatives</i>	-	33,353	-	-	(3,243)	-	-	-	-	30,110	

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### Note 8 - LIABILITIES

	2017		2016	
	\$		\$	
<b>TRADE &amp; OTHER PAYABLES</b>	Current	Non-current	Current	Non-current
Goods & Services	23,399		317	
Accrued expenses - employee entitlements	1,096	-	5,069	-
GST & PAYG	23,154	-	13,542	-
	<u>47,649</u>	<u>-</u>	<u>18,928</u>	<u>-</u>
<b>PROVISIONS</b>				
Employee entitlements (including oncosts)	5,214	172	6,060	155
	<u>5,214</u>	<u>172</u>	<u>6,060</u>	<u>155</u>

### Note 9 - RESERVES

<b>OTHER RESERVES</b>	1/7/2016	Transfers to Reserve	Transfers from Reserve	30/6/2017
General Reserve	31,093	-	-	31,093
1 A009-Special Projects	17,341	-	(2,000)	15,341
2 P003-Waste Management	16,273	-	-	16,273
P009-Climate Change	4,761	-	(4,761)	-
P015-Local Government Reform	111,048	-	(111,048)	-
3 P022-Roads & Transport	26,578	11,314	-	37,892
4 P024-Climate Change Co-Ordinator 2015-17	19,529	43,943	-	63,472
5 P025-LG Outreach Phase 2	50,000	33,235	-	83,235
P026-Strategic Procurement	31,100	-	(31,100)	-
6 P027-LG Reform - Incentive Risk	160,000	-	(16,000)	144,000
7 P028-Regional Capacity Building	104,940	98,086	-	203,026
<b>TOTAL OTHER RESERVES</b>	<u>572,663</u>	<u>186,578</u>	<u>(164,909)</u>	<u>594,332</u>
	<u>494,096</u>	<u>346,040</u>	<u>(267,473)</u>	<u>572,663</u>

### PURPOSES OF RESERVES

#### Other Reserves

- 1 **A007-Special Projects**  
*LGA funded support programme*
- 2 **P003-Waste Management**  
*State Government funded technical support programme*
- 3 **P022-Roads & Transport**  
*CLGR funded programme - Regional Development Australia Freight Strategy*
- 4 **P024-Climate Change Co-ordinator 2015-17**  
*Regional Partners and State Government funded programme*
- 5 **P025-LG Outreach Phase 2**  
*LGA funded programme*
- 6 **P027-LG Reform - Incentive Risk**  
*CEO Performance fund*
- 7 **P028-Regional Capacity Building**  
*Region rubble royalty % returned for project allocation 2017/18 on*



# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### Note 11 - RECONCILIATION TO CASH FLOW STATEMENT

#### (a) Reconciliation of Cash

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

	Notes	2017 \$	2016 \$
Total cash & equivalent assets	5	<u>719,859</u>	<u>556,783</u>
Balances per Cash Flow Statement		<u>719,859</u>	<u>556,783</u>

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

Net Surplus (Deficit)		30,221	123,565
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		9,487	3,243
Net increase (decrease) in unpaid employee benefits		(4,802)	11,284
		<u>34,906</u>	<u>138,092</u>
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		98,652	(59,763)
Net increase (decrease) in trade & other payables		32,694	(30,018)
<b>Net Cash provided by (or used in) operations</b>		<u>166,252</u>	<u>48,311</u>

#### (c) Non-Cash Financing and Investing Activities

#### (d) Financing Arrangements

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

Corporate Credit Cards	5,000	2,000
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### Note 12 - FUNCTIONS

The activities of the Region are categorised into the following programmes

- 1 A009-Special Projects
- 2 P003-Waste Management
- 3 P009-Climate Change
- 4 P015-Local Government Reform
- 5 P022-Roads & Transport
- 6 P023-Outreach Collaboration Project
- 7 P024-Climate Change Co-Ordinator 2015-17
- 8 P025-LG Outreach Phase 2
- 9 P026-Strategic Procurement
- 10 P027-LG Reform - Incentive Risk
- 11 P028-Regional Capacity Building

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 2017

### Note 13 - FINANCIAL INSTRUMENTS

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

#### Accounting Policies - Recognised Financial Instruments

<b>Bank, Deposits at Call, Short Term Deposits</b>	<p><b>Accounting Policy:</b> Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p>Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 1.5% as at 30 June 2017</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Receivables - Trade &amp; Other Debtors</b>	<p><b>Accounting Policy:</b> Carried at nominal value.</p> <p><b>Terms &amp; conditions:</b> 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.</p> <p><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Liabilities - Creditors and Accruals</b>	<p><b>Accounting Policy:</b> Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Group.</p> <p><b>Terms &amp; conditions:</b> Liabilities are normally settled on 30 day terms.</p> <p><b>Carrying amount:</b> approximates fair value.</p>

#### Liquidity Analysis

2017	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total	
				Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$	\$	\$	\$
Cash & Equivalents	719,859	-	-	719,859	719,859
Receivables	22,717	-	-	22,717	22,717
<b>Total</b>	<b>742,576</b>	<b>-</b>	<b>-</b>	<b>742,576</b>	<b>742,576</b>
<b>Financial Liabilities</b>					
Payables	46,553	-	-	46,553	46,553
<b>Total</b>	<b>46,553</b>	<b>-</b>	<b>-</b>	<b>46,553</b>	<b>46,553</b>
2016	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total	
				Contractual Cash Flows	Carrying Values
<b>Financial Assets</b>	\$	\$	\$	\$	\$
Cash & Equivalents	556,783	-	-	556,783	556,783
Receivables	121,446	-	-	121,446	121,446
<b>Total</b>	<b>678,229</b>	<b>-</b>	<b>-</b>	<b>678,229</b>	<b>678,229</b>
<b>Financial Liabilities</b>					
Payables	13,859	-	-	13,859	13,859
<b>Total</b>	<b>13,859</b>	<b>-</b>	<b>-</b>	<b>13,859</b>	<b>13,859</b>

#### 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 2017

### Note 15 - FINANCIAL INDICATORS

	2017	2016	2015
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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>	5.0%	26.0%	(60.0%)
Total Operating Revenue			

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

#### **Net Financial Liabilities Ratio**

<u>Net Financial Liabilities</u>	-119%	-135%	-113%
Total Operating Revenue			

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

#### **Asset Sustainability Ratio**

<u>Net Asset Renewals</u>	0%	0%	0%
Infrastructure & Asset Management Plan required 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 2017

### Note 16 - 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

	2017 \$	2016 \$
Income	580,737	484,175
<i>less</i> Expenses	<u>550,516</u>	<u>360,610</u>
<b>Operating Surplus / (Deficit)</b>	<b>30,221</b>	<b>123,565</b>
<i>less</i> <b>Net Outlays on Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	-	33,353
Depreciation, Amortisation and Impairment	<u>(9,487)</u>	<u>(3,243)</u>
	<b>(9,487)</b>	<b>30,110</b>
<i>less</i> <b>Net Outlays on New and Upgraded Assets</b>		
	<u>3,176</u>	<u>-</u>
<b>Net Lending / (Borrowing) for Financial Year</b>	<u><b>36,532</b></u>	<u><b>93,455</b></u>

# LEGATUS GROUP

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2017

### Note 23 - 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, 3 persons were paid the following total compensation:

	2017
	\$
Salaries, allowances & other short term benefits	
Post-employment benefits	
Long term benefits	TBA
Termination benefits	
<b>TOTAL</b>	

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

	2017
	\$
Contributions for fringe benefits tax purposes	Nil
<b>TOTAL</b>	

**PARTIES RELATED TO KEY MANAGEMENT PERSONNEL**

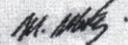
KMP and relatives of KMPs own retail businesses from which various supplies were purchased as required either for cash or on 30 day account. Purchases from none of these individual businesses exceeded \$x,xxx during the year.

**LEGATUS GROUP  
ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 June 2017**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

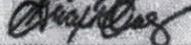
To the best of our knowledge and belief, we confirm that, for the purpose of the audit of The Legatus group for the year ended 30 June 2017, the Council's Auditor, Ian G McDonald has maintained his independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

  
.....  
Chief Executive Officer  
The Barossa Council

  
.....  
Chief Executive Officer  
Clare and Gilbert Valleys Council

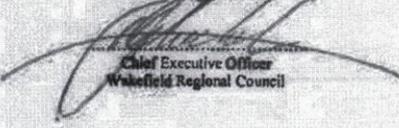
  
.....  
Chief Executive Officer  
The Flinders Ranges Council

  
.....  
Chief Executive Officer  
Light Regional Council

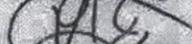
  
.....  
Chief Executive Officer  
District Council of Mount Remarkable

  
.....  
Chief Executive Officer  
Port Lincoln Regional Council

  
.....  
Chief Executive Officer  
Yorke Peninsula Council

  
.....  
Chief Executive Officer  
Wathefield Regional Council

  
.....  
Chief Executive Officer  
District Council of Kangaroo Island

  
.....  
Chief Executive Officer  
District Council of the Copper Coast

  
.....  
Chief Executive Officer  
Regional Council of Gydder

  
.....  
Chief Executive Officer  
Adelaide Plains Council

  
.....  
Chief Executive Officer  
Northern Areas Council

  
.....  
Chief Executive Officer  
District Council of Ororooc-Carrieton

  
.....  
Chief Executive Officer  
District Council of Peterborough

  
.....  
Chairman  
Legatus Group  
Board of Management

Date:

Ian G McDonald FCA



Legatus Group  
Independent Auditor's Report

We have audited the attached financial statements, being a general purpose financial report, of Legatus Group, for the year ended 30 June 2017.

**Opinion**

In our opinion, the financial statements of the Authority are properly drawn up:

- a) to present fairly the financial position of the Authority as at the 30 June 2017 and the results of its operations for the period then ended, and;
- b) according to Australian Accounting Standards.

**Basis for Opinion**

For the audit of the Authority we have maintained our independence in accordance with the relevant ethical requirements of APES 110 Section 290. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Other Information – Basis of Accounting and Restriction on Distribution**

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report is prepared to assist the authority to meet the requirements of Local Government Act 1999 together with the Local Government (Financial Management Regulations 2011). As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the members.

**Responsibilities of Management for the Financial Report**

The Board of Management is responsible for the preparation of the financial report in accordance with Local Government Act 1999 together with the Local Government (Financial Management Regulations 2011 and for such internal control as management determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibilities for the Audit of the Financial Report**

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial report.

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

Ian G McDonald FCA  
Registered Company Auditor

Dated at Grange this 4th day of September 2017

[www.creativeauditing.com.au](http://www.creativeauditing.com.au)

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ABN 13 550 494 869

Nancy 0408 832 848  
[nancytran@creativeauditing.org](mailto:nancytran@creativeauditing.org)

# Ian G McDonald FCA



4 September 2017

Mayor Peter Matthey  
Chairperson  
Legatus Group  
PO Box 168  
Crystal Brook SA 5523

Dear Mayor Matthey,

Please be advised that we have now completed the external financial audit of the Legatus Group for the financial year ended 30 June 2017.

The audit opinion has been signed without qualification.

## 1. Report on Matters Arising from the Audit

There is no matter that requires a report to the Minister.

We are satisfied with the action taken in relation to our audit communication during the year.

The Auditor's Independence Declaration has been provided to the Chief Executive Officer.

## 2. Adequacy of the Internal Control Environment

In our opinion the Subsidiary's internal control environment is adequate. A review of the internal control framework documentation should be undertaken annually.

Please do not hesitate to contact us if further information is required.

Yours sincerely,

A handwritten signature in cursive script that reads 'Ian McDonald'.

Ian McDonald

CC: Simon Millcock

Ian 0419 620 906  
[ianmcdonald@creativeauditing.org](mailto:ianmcdonald@creativeauditing.org)

[www.creativeauditing.com.au](http://www.creativeauditing.com.au)

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Ian G McDonald FCA



Legatus Group  
Independent Auditor's Report

We have audited the attached financial statements, being a general purpose financial report, of Legatus Group, for the year ended 30 June 2017.

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

A handwritten signature in black ink that reads 'Ian G McDonald'.

Ian G McDonald FCA  
Registered Company Auditor

Dated at Grange this 4th day of September 2017

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