



COPPER COAST COUNCIL 2018-2019 ANNUAL REPORT

lifestyle location of choice

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Front Cover Image: Wallaroo Marina Berths, all credit to John Montesi

Message from the Mayor

Roslyn Talbot

‘After many years of large development this year has seen us put a large effort into community engagement and consolidation of our infrastructure and assets’



The past year has been a year of completing and consolidating a number of major projects and moving forward/planning for new opportunities. It has been an election year; which has seen Council have a change in Leadership with the retirement of Paul Thomas as Mayor after a dedicated 18 years, and four new elected members have joined five returning members.

We have welcomed Russell Peate as the new CEO as we have farewelled former CEO Peter Harder. Peter and Paul both made huge contributions to the Copper Coast and as the wheels have kept turning with the arrival of Russell, we thank them for the significant contribution they made.

For me the preparation of this Annual Report is a time of reflection. It gives us the opportunity to reflect on the accomplishments of the year, learn from our mistakes, ultimately helping us to plan a way forward into the future.

The Copper Coast continues a growth trend and whilst growth ensures our financial sustainability, it also creates challenges trying to provide services and infrastructure to an acceptable level for our increasing population. The population swell at peak tourist times also continues to challenge our delivery of services.

Ageing infrastructure that needs restoring, precious heritage buildings that need preserving and increased compliance that is being burdened on to us by other levels of governments have had to be dealt with. Additionally,

we have coastline that needs to be protected from the changing elements and services that need to be provided that all put a strain on our limited budget. However, through all of this we have achieved some great outcomes and been able to adhere to our Strategic Plan and we remain on track to fulfil our Long Term Financial Plan.

Our Strategic Plan gives us a direction for the future and this year saw us embark on many public consultation processes to help us update our plan and continue to develop the best way forward for the Copper Coast. We also adopted a new draft Economic Development and Marketing Plan 'Precious Time' giving us a clear outline how we can drive the Copper Coast into the future.

After many years of large development this year has seen us put a large effort into community engagement and consolidation of our infrastructure and assets.

We recognise that it is the community that make the Copper Coast a special place to live, work and play and without the many hours of work that our volunteers do our community wouldn't be what it is. This is why we have a large emphasis on listening to the community and trying to deliver what they need whilst also being aware as a community leader, Council is not only accountable to today's residents but also answerable to future generations who will inherit our legacy.

We will continue to develop the Copper Coast, trying to meet the needs and wants of our Ratepayers. We will work within our budgetary constraints to deliver the infrastructure and services that are required. We will continue to have the Copper Coast as the *Lifestyle Location of Choice*.



Roslyn Talbot
Mayor

Message from the Chief Executive Officer

Russell Peate

‘We will work together with our communities to jointly achieve projects and services.’



Much has been achieved for the various towns, communities, organisations and Associations throughout the Copper Coast Council over the last twelve months. In November 2018, Council Elections were held and I congratulate the new Council and Mayor Roslyn Talbot on being elected. The Council, myself and the team look forward to working together over the next twelve months with our communities in progressing the various projects and services.

The Council is endeavouring to work with our towns, communities, residents, organisations and Associations to jointly achieve projects and services that benefit all of us. Information on Council's projects and services is provided wherever possible, so that people can be informed regarding these. It is through joint partnerships and collaboration with our communities that better outcomes are achieved.

The Copper Coast Council also works in association with our neighbouring Councils – Yorke Peninsula, Barunga West, Wakefield Regional and through the Central Local Government Region (Legatus). There are regional projects that this regional body can advocate more strongly on our behalf to influence and change legislation and policy.

Council provides a vast and diverse range of services for our communities. Some of these include:-

- Libraries

- Parks and Reserves
- Cemetery Maintenance
- Street Lighting
- Road Construction and Maintenance
- Cycle Tracks / Walking Trails
- Economic Development and Business Support
- Event Sponsorship
- Aged and Disability Services
- Recreation and Sport Support
- Tourism Information Services
- Food and Health Inspections
- Community Grants

Some of the projects and services that have been undertaken over the last 12 months include the following: -

- Application for funding for the repair of the Wallaroo Breakwater
- In conjunction with the State Government (DPTI) reconstruction of Mines Road, Kadina
- Consultation on the redevelopment of Bay Road, Moonta.
- Planning and application to the State Government for the Wallaroo Road Swap (entrance road to Wallaroo)
- The development of the Moonta Master Plan for the Central Business District and surrounds
- The adoption of the Economic Development and Marketing Plan of Council
- Work on the Wallaroo Shores Link Road
- Initial planning for dog parks at Kadina, Wallaroo and Moonta
- Working with the Friends of Port Hughes regarding the Johnsons Cove Access Ramp and the Port Hughes Seamen's Memorial
- Construction of toilets at Ellen Street, Moonta
- Restoration of the Kadina Town Hall
- Repairs to the Kadina cemetery
- Allocation of funding and planning with the SA Sea Rescue Squadron Copper Coast Flotilla for a new Sea Rescue Operations and Training Facility at Wallaroo
- Construction of the Victoria Square toilets, Kadina
- Increase in programs and patronage in the Copper Coast Sport and Leisure Centre
- Completion of the Kadina Central Business District works
- Various waste management initiatives including the introduction of a green waste collection service from 1st January 2020
- Initial planning for the Wallaroo to Moonta Rail Trail
- Progressing the obtaining of Crown Land at Wallaroo (from the jetty to the roundabout) to be under the care and control of Council
- Assisting with the Sir Richard Williams RAAF Celebrations at Moonta
- Assistance with the Kernewek Lowender Cornish Festival
- Meeting with various State Ministers and Federal Government representatives
- Progressing the Conservation Management Plan for the Moonta Mines

- Reviewing Council's Strategic Plan
- The Federal Government announcing \$1m in funding under the Federal Government Drought Communities Programme - Extension

This is not an exhaustive list, but demonstrates some of the projects and services being undertaken and partnerships undertaken with the Community. It is through working together that as a community we can better achieve such projects and services.

The Council undertook a review of the Strategic Plan to position ourselves until 2029. A survey was conducted with 639 responses. Feedback was requested through the Council's Copper Post Newsletter, Postcards through the local Yorke Peninsula Country Times paper, and available at Libraries, Council office, Visitor Information Centres and Galleries and the online submission form on Council's website. The top 5 priorities included parks and gardens, waste, cycle ways, zebra crossing and roads. The projects involved with these included upgrade of parks and green spaces, changes to waste services and free green waste, Wallaroo to Moonta Rail Trail, a zebra crossing at Moonta and better roads.


The Council will be endeavouring to implement these over the 2019-20 year.

The new Strategic Plan 2019-2029 has 5 main objectives –

- Social Objective – Wellbeing
- Environmental Objective – Sustainability

- Economic Objective – Prosperity
- Cultural Objective – Opportunity
- Governance Objective – Leadership

The Copper Coast area continues to grow in population and services and has a bright future for residents, visitors, tourists, business and the community. We will try our best to work with our communities to ensure that the Copper Coast remains South Australia's' *Lifestyle Location of Choice*.



Russell Peate
Chief Executive Officer

Elected Members

Outgoing Elected Body (November 2018)



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.

Current Elected Members (November 2018)



Back Row L-R: David Woodforde, Bruce Schmidt, Brent Walker, Neil Sawley and Peter Oswald.
Front Row L-R: Margaret Pope (Deputy Mayor), Dean Rodda, Roslyn Talbot (Mayor), Tim Love 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 has great beaches and lifestyle.’



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 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 associated 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 areas 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 Kadina Victoria Square, Moonta Queen Square and the Linear Park in Wallaroo continue to provide important open space, reflecting the civic pride of each town community.

Generous areas of foreshore reserve, with their sandy beaches and safe swimming are 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 a Cinema and 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 Council also recognises the importance of the Moonta Mining Precinct and is working with the Moonta National Trust to undertake a Conservation Management Plan. This Plan will underpin the additional tourism product that can be established to highlight the Corning Mining history.

The Farm Shed Museum and Tourism Centre at Kadina provides excellent visitor information services, supporting the region's tourism aspirations, and now includes an 18 hole Putt Putt course which looks to add another element to the fantastic Copper Coast Information Centre.

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 area'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 Copper Coast Council is a progressive Local Government Authority, committed to further developing the community's quality lifestyle. Council will continue to strive to achieve the best outcome for its community through working together collaboratively to achieve projects and services.

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. An Elector Representation Review was conducted in 2016/2017 with the final report being adopted in June 2017. As a result of this review it was resolved to reduce the number of Elected Members from ten to nine following the 2018 Council Elections.

The Council covers an area of some 773 square kilometres, servicing a population of approximately 14,650 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, Wallaroo Shores 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 nine 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 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 Assessment Panel comprises a membership of one Elected Members and four Independent Members from the public.

Every meeting of the Council, Audit Committee and the Council Assessment Panel (CAP) 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 at Council Meetings for the Elected Members for the 2018/19 financial year for Council.

	Meetings Attended (out of 15)	Leave of Absence Granted	Apology Recorded	Non-attendance	Total
Paul Thomas (Mayor) *	6	0	0	0	6
Cr. Su Bell *	5	0	1	0	6
Cr. Sheridan Brand *	6	0	0	0	6
Cr. W (Bill) Clarke *	6	0	0	0	6
Cr. Mathew East *	6	0	0	0	6
Mayor Roslyn Talbot	14	0	1	0	15
Cr. Margaret Pope	11	3	1	0	15
Cr. Bruce Schmidt	12	1	2	0	15
Cr. Cathy Vluggen	13	0	2	0	15
Cr. Brent Walker	12	2	1	0	15
Cr. David Woodforde	10	1	4	0	15
Cr. Tim Love **	9	0	0	0	9
Cr. Peter Oswald **	9	0	0	0	9
Cr. Dean Rodda **	7	0	2	0	9
Cr. Neil Sawley **	9	0	0	0	9
Denotes: *Outgoing Members (July – Nov) ** Incoming Elected Members (Nov – June)					

Audit Committee

The following is the record of attendance of Audit Committee Members for the 2018/19 financial year.

	Meetings Attended (out of 5)	Leave of Absence Granted	Apology Recorded	Non- attendance	Total
Cr. Margaret Pope (Chair) *	1	0	1	0	2
Paul Thomas (Mayor) *	2	0	0	0	2
Cr. Mathew East *	1	0	1	0	2
Member Tony Symons	4	0	1	0	5
Member Ian Monger	4	0	1	0	5
Mayor Roslyn Talbot	3	0	0	0	3
Cr. Bruce Schmidt (Chair)	3	0	0	0	3
Cr. Neil Sawley	3	0	0	0	3
Denotes: * Outgoing Members (July – Nov) ** Incoming Members (Dec – June)					

Council Assessment Panel

The following is the record of attendance of Members for the Council Assessment Panel for the 2018/19 financial year.

	Meetings Attended (out of 5)	Leave of Absence Granted	Apology Recorded	Non- attendance	Total
John Brak (Chair)	5	0	0	0	5
Cr. Roslyn Talbot	5	0	0	0	5
Stephen Horsell	5	0	0	0	5
Mark Weedon	3	0	2	0	5
Dean Rodda *	2	0	0	0	2
Denotes: * Outgoing Member (Nov – June)					

Council Financial Resources

A full audited copy of the General Purpose Financial Reports for the year ended 30th June 2019, pursuant to the Local Government Act 1999 - Section 131, is included under Part 2 of this report.

Council returned an operating deficit for the 2018/2019 financial year of \$3,167,000. After asset disposal & fair value adjustments, other capital income and revaluation adjustments the reported net deficit decreased to \$2,489,000.

The operating result this year has delivered a deficit due to a number of factors and the most material being that the Separate Rate adopted for the Wallaroo Shores Development, which is a private works development raised income of \$7M which was reported in the 2017/18 financial report however the majority of the expenditure was incurred in the 2018/19 financial year and recorded in Other Materials, Contracts and Expenses is \$4.439M.

Secondly, the Commonwealth Government during June 2019 again forwarded to Councils their funding under the Financial Assistance Grants Scheme 50% of their 2019/20 allocation which was \$1,398,863. 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 2018/19 financial year and also will impact on the 2019/20 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.

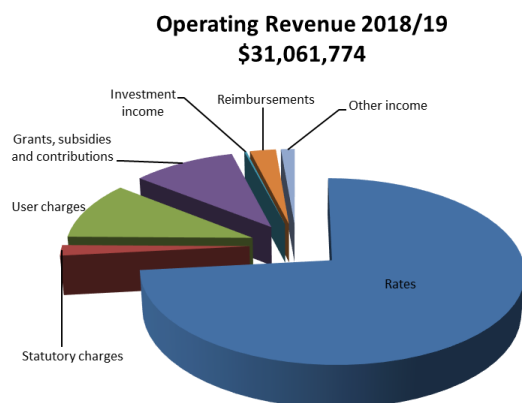
There were no assets transferred to Council during 2018/19 from private developers.

The private works incurred for the Wallaroo Shores Development was completed in the 2019/20 financial year and reported in Note 20.

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 reduced compared to the previous year of 2017/18 due to the once off raising of the Wallaroo Shores Separate Rate of \$7,000,000. Interest penalties are now being received on the outstanding balance of this rate and this is reported as rate income "Penalties for Late Payment" and with fines and interest on outstanding general rates & charges.

General rate income rose in line with the Long Term Financial Plan (LTFP) and has remained steady and in accordance with this plan.

Investment income has been reducing over a number of years as a result of the debt funded position Council has taken for the large community projects. All funds surplus to existing cashflow needs are invested into short term accounts to risk manage the interest rate payments.

Grant income was also significantly reduced during the year as many projects were in their final completion phases. The total grant funding for the last three years totalled \$11.5M which was specifically for new or upgraded assets.

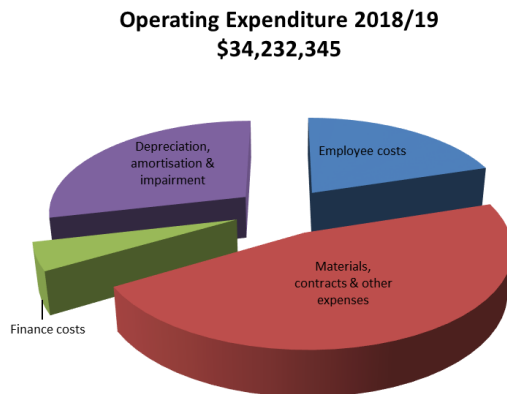
2018/19 Financial Assistance Grants were again paid in advance in June 2019 and the total advance payment was \$1,399k. This has an impact on the operating income reporting in both the current reporting period and the upcoming years.

There was no other comprehensive income included in the Statement of Comprehensive Income in 2018/19.

There was no physical asset ownership transferred from Developers in 2018/19.

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 again decreased slightly however applicable increases under the Employee Enterprise Agreements have been applied along with other organisational changes.

Materials, contracts & other expenses have increased significantly when compared to 2017/18 however this is due to the significant expenditures to note in regards to private works projects. (refer Note 2 in the Financial Statements)

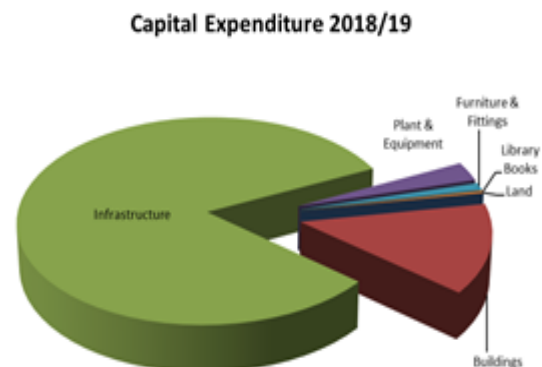
As previously reported the Wallaroo Shores Development is being funded through a separate rate on the developer and as the assets being constructed are not owned by Council this expenditure is reported on the Operating Statement. The total expenditure on this project as at 30 June 2018 was \$1.787M and as at 30 June 2019 a further \$4.439M was expended. This is reported under note 3(b)(ii) in the Annual Financial Statements.

The other project which was completed during 2018/19 was the Copper Coast Highway Re-alignment. This is a State Government owned road in which to enable a community project to proceed was upgraded by Council in consultation with the State Government. Expenditure as at 30 June 2018 on these works was \$1.385M and as at 30 June 2019 a further \$660K was expended.

Depreciation has also increased which is consistent with the capital works projects being completed.

Capital Expenditure

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



The major items of capital expenditure during the 2018/19 year have been in regards to:

The Kadina Town Hall has been upgraded (\$1,000,000) and opened back to the public and will continue to provide future economic benefits for the community.

The final stages of the Port Hughes Boat Ramp was completed and will provide more access to the coastal recreational users in years to come.

Work has commenced on the restoration of the Kadina Cemetery Wall through the guidance of contractors and volunteers.

Council's Putt Putt Facility is under construction with it to be completed in the 2019/20 financial year.

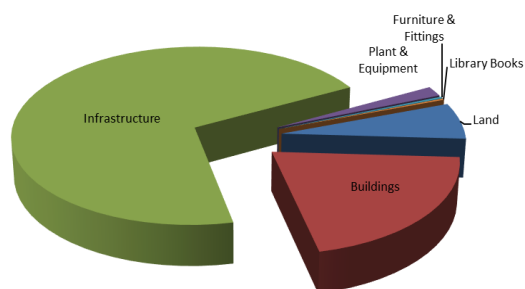
Council's road program continues to contribute to a large extent to the expenditure on infrastructure assets. A partnership project with Department of Planning, Transport and Infrastructure (DPTI) has enabled the upgrade (including stormwater) to Mines Road.

The road program 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.

Non Current Assets 2018/19



The graph depicting the split of the \$451 million value of the assets.

Council has an Asset Management program in regards to its infrastructure assets with a current focus to improving the road and footpath networks. This also includes the maintenance of its buildings & other structures.

Financial Sustainability

Note 15 of the General Purpose Financial Report for the financial year ending 30th June 2019 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 a software program called Control Track which is used by staff and Auditors to monitor the Internal Control Framework.

2018/19 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

Elected Members

The elected body of the Copper Coast Council is comprised of a Mayor and nine 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 prior to November 2018

The November 2018 Local Government Elections brought to an end a four year term in office for Paul Thomas, Mayor; and Councillors Roslyn Talbot, (Deputy Mayor); Su Bell, Sheridan Brand, William (Bill) Clarke, Mathew East, Margaret Pope, Bruce Schmidt, Catherine Vluggen, Brent Walker and David Woodforde.

Members of Council Post November 2018

Following the Local Government Elections in November 2018, the Elected Members were sworn in on 19th November 2018 to commence their four year term of office. The new Elected Body of the Copper Coast Council are Mayor Roslyn Talbot and Councillors Margaret Pope (Deputy Mayor) Tim Love, Peter Oswald, Dean Rodda, Neil Sawley, Bruce Schmidt, Catherine Vluggen, Brent Walker and David Woodforde.

These members are serving their first year of a four year term, which concludes with the Local Government Elections in November 2022.

Elected Members 2018 – 2019



Mayor Roslyn
Talbot



Cr. Margaret
Pope
(Deputy Mayor)



Cr. Tim Love



Cr. Peter
Oswald



Cr. Dean
Rodda



Cr. Neil
Sawley



Cr. Bruce
Schmidt



Cr. Cathy
Vluggen



Cr. Brent
Walker



Cr. David
Woodforde

Strategic Plan - Moving Toward 2029

The Copper Coast Council Strategic Plan 2019 – 2029 ‘Moving Toward 2029’ 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 2029”.

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.

Community Input into Community Direction

The 2019 review of the Strategic Plan provided direction for the Council for the following 10 years. During the 2019 review over 600 written comments were received from the community. The top issues that emerged were:

- Parks & Gardens
- Waste Management
- Zebra Crossings
- Roads
- Cycleways and Footpaths
- Wallaroo Marina Bridge
- Events
- Splashtown
- Foreshores

Progress to Date on Key Infrastructure

The Council continues to use its best endeavours to progress an outcome to resolve the Wallaroo Swimming Enclosure. We have endeavoured to work with the Contractor Seaslip in resolving the matter. We have continued to progress and finalise a number of priorities:-

- The Kadina CBD Redevelopment
- The Copper Coast Sport and Leisure Centre
- Ellen Street Public Toilets
- Victoria Square Public Toilets
- Planning for the Wallaroo to Moonta Rail Trail
- Planning for the Moonta Master Plan

The Document

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

E-mail: 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.

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

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. \$94,479 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 2019 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 Trainees in Administration, Information Technology, Community Wastewater Management Scheme, Horticulture and Construction.

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 Moonta Tourist Office which is manned by National Trust Volunteers.

Environmental Objective – Sustainability

Council undertook a review of the Kadina Town Hall and completed the repair and refurbishment at a cost of \$1m. A morning tea was hosted to highlight the completion of the restoration works. The upgrade of the Moonta Town Hall is expected to commence in 2019/20. Council will apply for Federal Funding to assist.

The Kadina Cemetery Walls continue to be repaired with the assistance of volunteers. Council will continue to undertake the repairs to the Kadina Cemetery Walls and start commencement in 2019/20 on the Moonta Cemetery.

The Council 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.



CCSLC

Council's works program continues to be the major focus of works and services on an annual basis. Works in 2018/19 have included:

Recreation / Community Development

- The Copper Coast Sport and Leisure Centre was completed and patronage of programs has increased.
- Dredging of the Port Hughes Boat Ramp is undertaken periodically, when required.

Road Network:

- Kadina town centre, highway realignment and the education precinct safety project under construction.
- Mines Road/South Terrace
- Footpaths – 5km Program
- Resealing Program

Drainage:

- Kadina Stormwater Management Plan

Waste Water:

- Waste Water Treatment plants fitted solar generation and other minor improvement works

Waste Management:

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

Council's immunisation program continued throughout 2018/19 under the supervision of the Environmental Health Officer.

The officer also undertook 75 food inspections.

Economic Objective – Prosperity

Council works to grow commercial enterprises in the region. The introduction of a new commercial development reduces unemployment in the area and particularly assists youth entering the employment sector.

Council adopted the draft Economic Development and Marketing Plan on 1st May 2019 for public consultation and a report back to Council in the next financial year.

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.

Council initiated the start of a new Community Economic Development and Marketing Plan. Consultants were engaged and worked with community representatives to identify opportunities and to create a new marketing message for the area.

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 Cornish Festival, the Copper Coast Cycling Cup, Yorke Peninsula Field Days, Christmas Pageants, New Year's Eve 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;
- Moonta Master Plan;

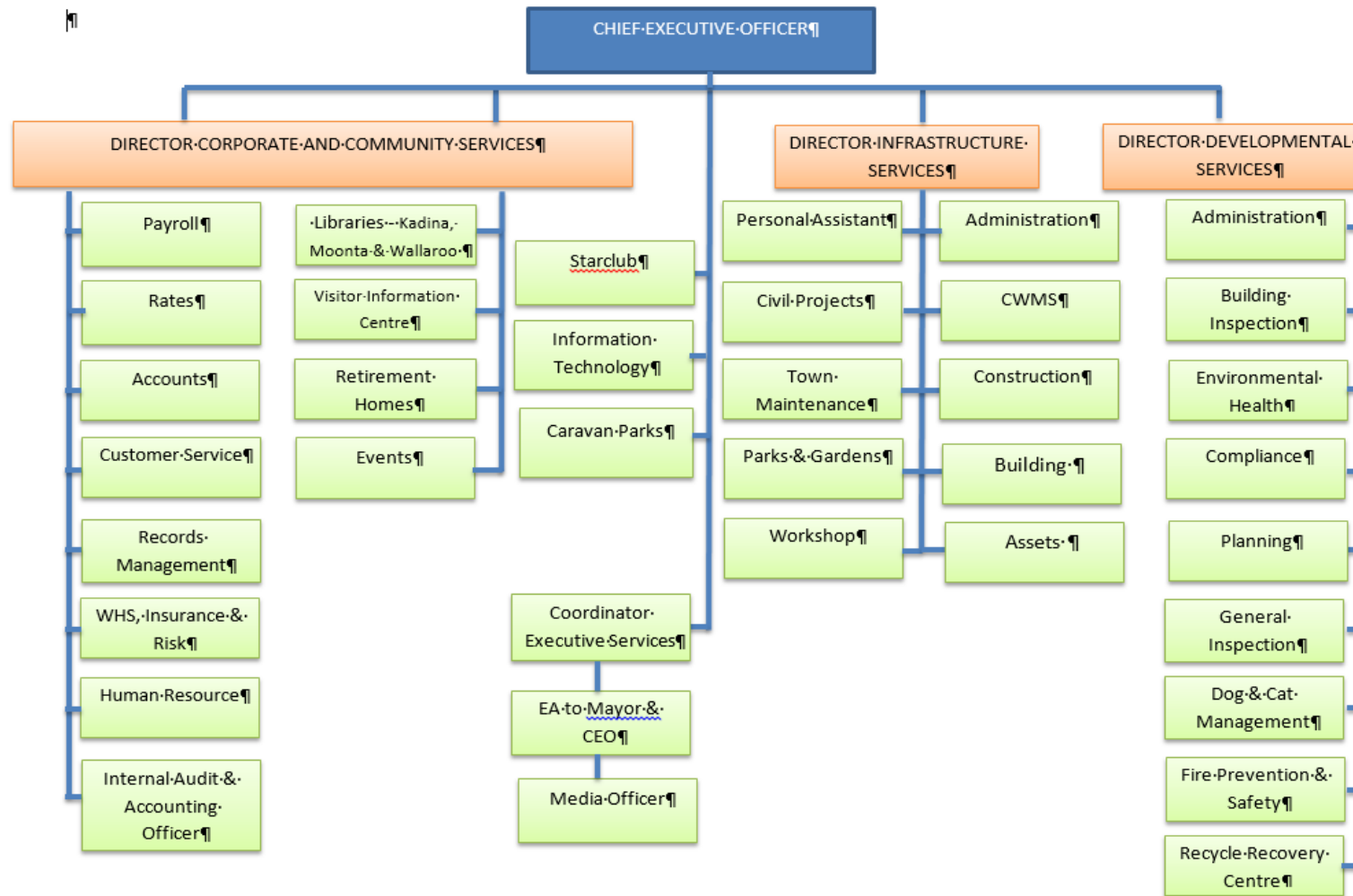
The Copper Post, Council's quarterly newsletter was first issued in October 2009 and continues to be a successful tool to communicate Council's activities to the community.

This is supported by editorial, advertisements and public notices in the Country Times, updating and maintenance of Council's website, the Copper Coast's new tourism website, as well as various Facebook pages.



lifestyle location of choice

Copper Coast Council Organisational Structure



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
Work 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
Development Plan Amendments
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 Information

Environment and Compliance

By-Laws/Local Administration Laws
Animal Control
Fire Prevention
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
Landfill Rehabilitation

Tourism

Tourism Marketing
Cultural Development
Events

Economic Development

Business Development
Employment Creation
Economic Development Planning
Investment Attraction
Marketing Strategy

Strategic Planning

Corporate Planning
Development and Review
Performance Measurement
Annual Plan Monitoring

Statutory Information

Annual Information Statement

The Copper Coast Council 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 Yorke Peninsula and Barunga West Councils. The principal office of the Council is located at 51 Taylor Street (next to the 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 nine 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 Assessment Panel (CAP) comprising 3 independent members, one of whom is Chairperson, and one Elected Member meet on the second Wednesday of every month, (if required), at 5.30 p.m. to consider Development Act applications submitted for approvals.

Every meeting of the Council, Council Committees and the CAP is open to the public to attend however, Council, Council Committees or a CAP 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 CAP 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
- Meeting Procedure Manual
- 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
- Asbestos Register
- Confidential Items
- Gifts and Benefits
- Elected Member Disclosure of Conflicts of Interest
- Elected Member Register of Interest

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
- CWMS Policy
- Complaints Policy
- Control of Election Signs Policy
- Council Enforcement Policy
- Council Induction Policy
- Council Members Code of Conduct Complaints 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
- Interim Otago Road Sand Drift 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
- 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 Rates Policy
- Procurement Policy
- Prudential Management Policy
- Public Asset Donations to Council Policy
- Public Consultation Policy
- Rainwater Tank Policy
- Rates Rebate Policy
- Rating Policy
- Request for Services Policy
- Review of Council Decisions 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 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

Allowances and Benefits for Members of Council

The annual allowances payable during the 2018-2019 financial year are: Mayoral Allowance \$55,600.00 per annum; Deputy Mayor's Allowance and Presiding Members of Standing Committees \$17,375.00 and other elected members \$13,900.00

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 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.

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 \$165,000 to \$233,000 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 in 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. Under the Act a Local Nuisance is described as being "any adverse impact on the amenity value of an area, which unreasonably interferes with, or is likely to unreasonably interfere with, the

enjoyment of that area by people in that area".



(unsightly conditions)

This is the second year of reporting for this act. Illegal dumping of litter has increased from the previous year, however, the number of offences expiated has decreased. This is due to no evidence suitable to prosecute.



Statistics 1 July 2018 – 30 June 2019:

2019	Local Nuisance	Litter Control
Number of Complaints	22	49
Number of offences expiated	0	3
Number of offences prosecuted	0	0
Number of abatement notices issued	0	1
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	5

Community Support

Community Grants

During the 2018-2019 financial year Council distributed \$94,479 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 Christmas festivities.

Applicant	Purpose	Amount Approved
Kadina Croquet Club	To purchase croquet mallets and clips	\$1,000
Kadina RSL Sub Branch	To purchase PA system	\$609
Copper Coast Photography Club	To purchase Laptop Computer for storing photographs	\$900
Wallaroo Cricket Club Inc	To build colour bond shed	\$5,000
Cousin Jennies of Copper Coast Red Hat Chapter	To host State Queen's Council and Xmas in June	\$1,000
Wallaroo Football Club Inc	To install 10kw grid connected solar power system	\$5,000
Moonta Health & Aged Care Services Inc	Erect a covered all weather shade area	\$5,000
Cross Roads Indoor Sports Club Inc	To purchase 2 felt mats for indoor bowls played at Moonta Mines Uniting Church Hall	\$2,402
Kadina Tennis Club	To replace shelter that was previously at courts demolished for renovations to CCSLC	\$2,500
Friends of Port Hughes Inc	Assistance with Public Liability	\$616
Probus Club of the Copper Coast Inc	To purchase lapel microphones for speakers to use at meetings	\$543
Kadina Wallaroo Moonta Band	Replace 2 old blackboards with whiteboards and replace urn	\$1,000
Lions Club of Wallaroo	To extend the existing mural on wall near Wallaroo Library	\$2,500
Yorke Peninsula Gem & Mineral Club	To install glass display cabinets in clubrooms to showcase and protect gems, rocks & minerals	\$1,800
Paskeville Bowling Club	To Assist in purchasing mower for the green	\$4,500
Uniting Church Council – Kadina Wesley	To comply with WHS requirements to external doors	\$3,609
Moonta Dirt Bike Club Inc	To help install security for clubhouse and save on insurance	\$1,400
Wallaroo Tennis Club	Purchase 3 new tennis nets	\$1,280
1 st Wallaroo Scout Group	Supply and fit 2 fire locks to both external exits of the Wallaroo Scout Hall	\$890

Applicant	Purpose	Amount Approved
Kadina AH & F Society Inc	Update ad complete Honour Boards	\$1,020
North Beach Township Progress Association Inc	Build shelter on Timaru Park	\$5,000
Kadina Football Club – Junior Committee	Replace broken, aged and dangerous fencing behind goals with netting	\$4,948
Uniting Church – Wallaroo	Purchase new racking in the Op Shop	\$1,000
Uniting Church – Jerusalem	Install air conditioning	\$1,000
Kadina Neighbourhood Watch Inc	Aim to produce 4 newsletters delivered to 1640 households in Kadina	\$492
Australian Plants Society Northern Yorke Peninsula Group	Manufacture a new potting shed and benches	\$3,265
Copper Coast Sub Branch Vietnam Veterans Association of SA	Purchase a larger energy efficient fridge/freezer	\$975
Cunliffe Tennis Club	Replace electricity meterbox	\$2,228
All Saints Anglican Church Moonta	Purchase and install a rainwater tank and pump to help water the community garden	\$2,588
Yorke Valley Amateur Basketball Association Inc	Court Hire for first basketball carnival to be held at CCSLC	\$5,000
NYP Pony Club	To fence boundary to secure the facility	\$1,348
Returned and Service League Moonta Sub Branch	Connect to CWMS and upgrade BBQ area	\$3,750
Moonta Football & Cricketers Club	Replace oval light globes to LED to reduce running costs	\$8,266
Rosemary Appleton	Hold a heritage service under the stars at Moonta Mines Museum car park	\$1,000
Moonta & Districts Progress Association	Hold Moonta Remembers Event – Centenary of Armistice on Sunday 11 th November 2018	\$3,550
Copperclub Golf & Community Association Inc	Create a green nursery to replace any greens damaged	\$5,000
Kadina Districts Netball Association	Replace shelter that was previously at courts demolished for renovations to CCSLC	\$2,500
		\$94,479

Staffing

As at 30th June 2019 the Council had a total of 89.9 full time equivalent (FTE) positions.

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

Council Employees:	Male	Female
Offices, Libraries & Service Facilities		
Senior Executives	3.0	1.0
Administration Services – General	4.8	19.3
Economic Services - Tourism, Development	1.0	2.0
Engineering Services - Works Supervision	5.4	0.0
Environmental Services - Building, Nuisances	5.0	2.6
Community Services - Libraries, Community	0.0	4.0
TOTAL INSIDE EMPLOYEES	19.2	28.9
At Depots (Construction, Maintenance)		
Construction, Maintenance, inc Cleaning	27.0	0.0
Parks, Gardens and Reserves	9.0	0.0
Waste Management (Recycling Centres)	2.8	0.0
Workshop Servicing	3.0	0.0
TOTAL OUTSIDE EMPLOYEES	41.8	0.0
TOTAL EMPLOYEES	61.0	28.9

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) eleven times during the year to consider information of a confidential nature that would if disclosed:

- would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);
- could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council;
- could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party.

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

4th July 2018

- * Ombudsman – Code of Conduct Review

5th September 2018

- * Extension of Confidential Items
 - Plymouth Place, Moonta Bay
 - LGA Act 1999, Chapter 10 Rates & Charges Sale of Land for non-payment of rates

- Commercial Land Sale
- Moonta Bay Caravan Park
- Questions on Notice from Councillor Walker

- * Kadina Town Hall Restoration Tender

13th September 2018

- * Wallaroo Swimming Enclosure

5th December 2018

- * CEO Recruitment
- * 2019 Australia Day Awards

13th February 2019

- * Extension of Confidentiality
 - Sale of Land at Wallaroo
 - Plymouth Place, Moonta Bay
 - LGA Act 1999, Chapter 10 Rates & Charges Sale of Land for non-payment of rates
 - Commercial Land Sale
 - Moonta Bay Caravan Park
 - Questions on Notice from Councillor Walker

3rd April 2019

- * Purchase of Council Land

1st May 2019

- * Lease of Council Premises for Regional Speech Pathology

- * Extension of Confidentiality – Cr. Walker Question on Notice

6th June 2019

- * CEO Performance Review

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. Twenty Two 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
Copper Coast Council
PO Box 396
KADINA SA 5554

Internal Review of Council Decisions

There were no requests received for Internal Review of Council decisions during the 2018/19 financial year.

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.

CL Rowe & Associates were engaged to assist Council with the last review conducted during 2016/17. From this review it was resolved that Council would continue to comprise a Mayor and reduce the area Councillors from ten to nine, which came into effect from the November 2018 Council Election.

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 2018.

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 Copper Coast Council 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 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 thirty nine times.

National Competition Policy

The Council's significant business units include; the Caravan Parks, Community Wastewater Management Scheme (CWMS) and Retirement Units. No significant businesses ceased or new ones commenced for the financial year. For the past financial year, Council has continued to implement the following to comply with the National Competition Policy;

- Procurement Policy, ensuring probity, accountability and

transparency in procurement operations;

- Contractor Management Policy;
- Obtain value in the expenditure of public money;
- Providing for ethical and fair treatment of participants;
- User Fees are set at market rates, relevant to the area.

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 6th 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.

Following the Local Government Elections in November the newly Elected Council undertook extensive training, which included an Induction, Meeting Procedures and Governance. In March 2019 Elected Members undertook the Mandatory 4 Module training through Norman Waterhouse.

In June this year the Mayor and Chief Executive Officer attended the Australian Local Government Associations National General Assembly Conference held in Canberra.

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 work with the Executive Assistant (Governance Officer) to focus on reviewing policies and procedures across the organisation. We have continued to meet the requirements of the State Records Act.

Work is continuing 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.

An ongoing 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. This can result with the auctioning 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 2018/19 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 18 days sorting and sentencing inactive and old records.
- 47.8 lineal metres of sentenced records were actioned for destruction.
- 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 has used technology to improve efficiencies in areas such as planning, communication, consultation, and marketing to the community.

A strategic view of ICT has been developed to encompass the Council's rapid growth of service provision aspiring to improve telephony, community internet initiatives, asset management systems and the implementation of Spatial Data programs. This strategy has provided the Council with improved analysis tools for project design and provision as well as Data Security and Cyber Threat Prevention.

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 (ICT) is a key component in the 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.

Workplace Health and Safety and Risk Report 2018/2019

The Copper Coast Council is committed to shaping a structured approach to Workplace Health and Safety (WHS) in order to achieve a consistently high standard of safety performance.

We continue to commit to our continuous improvement strategies by undertaking both internal and external (Local Government Association) audit/evaluations of our Safety and Risk profile and conformance requirements.

Council have developed and continue to monitor a WHS strategic plan which identifies key objectives and targets consistent with Copper Coast Councils policies, procedures and legal compliance. The plan has been developed through consultation and is based on outcomes of the internal and external audit/evaluation program, and a commitment to measuring and improving WHS performance.

Some of the key focus areas for this reporting period include;

- Ensuring that all safety and risk policies and procedures are

reviewed within specified timeframes,

- Ensure an accurate risk profile is maintained,
- Ensure Council legal compliance is maintained,
- Identify opportunities to enhance hazard identification and reporting,
- To ensure an optimal incident reporting and management process is in place,
- To clearly define, document and communicate areas of accountability and responsibility related to safety and risk
- Maintain educational and awareness training programs for all levels and functions within Council
- Ongoing management review and consultation on performance standards related to Council's Work, Health, Safety and Risk profile.

In taking a strategic, proactive approach to Safety and Risk we can assure our staff and the community that any identified deficiencies within these areas are actioned in a prompt manner to achieve favorable outcomes for both its staff and the community.



COMMUNITY SERVICES

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.

Copper Coast Libraries house a physical collection of nearly 50,000 items and 128,683 library loans were recorded this financial year of those materials.

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. 17,136 e-loans were recorded for 2018/19.



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 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 to the community for 33 hours per week.

Statistics

For the 2018/19 financial year Copper Coast Libraries – Kadina, Moonta and Wallaroo have 5729 registered active members and recorded 120538 visits to the Libraries.

The materials grant income from the Libraries Board of SA is based on funding of \$3.97 per capita allowing the purchase and addition of new items to the collection as well as access to the centralised statewide 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



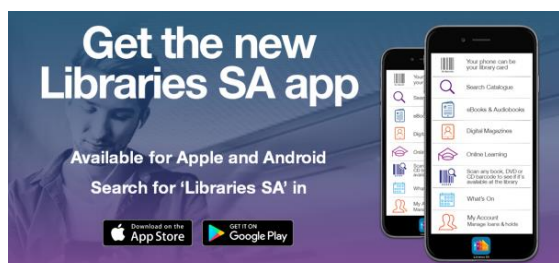
The Libraries Board of SA provide free internet access and free wireless access to each library site.

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

Copper Coast Council received funding from Telstra, Office for Ageing and Libraries SA to host Tech Savvy Seniors. This program supported skill development in using digital devices

including smart phones, iPads, tablets and computers.

Kadina Library continued to host a Savvy Seniors Program every Wednesday morning and one-on-one assistance was available at Moonta Library on Thursday evenings.



The Library app offers additional convenience with customers encouraged to download this new innovation for improved service delivery.

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



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.

Wriggle & Giggle Time

This new weekly session was introduced in February 2019 to offer an alternative less structured session that's fun, interactive and noisy. Through creative play, social interaction and musical fun children are introduced to rich oral tradition on which language and reading readiness are built.



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 all 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 encourages children to continue reading over the summer holidays by recording books they read to enable them to be eligible for local and State prizes.



Premiers Reading Challenge

This statewide challenge continues to inspire children to read with an incentive presented to each successful reader at the end of each year. The library service 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 2nd 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 2nd Monday of every month and Moonta Library coordinates a successful book chat weekly 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 Events

Other statewide and national promotions celebrated included



The Reading Hour



14 February 2017 Library Lovers Day



Dads Read



National Simultaneous Storytime

Santa's Trail – Moonta

Childrens Book Week Book Fair

1001 Books Before School

Little Bang Discovery Club

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 4 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 Uniting Country SA 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 2018 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 visits and loans of resources. The Kadina Preschool Centre and Community Kids visit the Kadina Library and the Moonta Preschool Centre visit Moonta Library weekly to participate in a story and experience library time. The Kadina Child Care Centre visit the Kadina Library monthly. Wallaroo Preschool also regularly visited Wallaroo Library.

In addition to these regular visits other preschool and school children from the area visited Kadina Library 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 Kernewek Lowender 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 92 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.



e-tax

Community Visitors Scheme

As of the 1st of July 2018 the Community Visitors Scheme transferred over to be a service provided by the Yorke Peninsula Community Transport Scheme.

Arts and Community Development Visual Arts

Art Galleries



Council's Art Galleries are situated in the Ascot Theatre, Kadina and at the Moonta Town Hall.

During the last year a broad variety of exhibitions were held featuring local artists and visiting Country Arts exhibitions.

The Ascot Theatre exhibitions are overseen by members of the Copper Country Keepsakes and volunteers. During 2018/2019 a variety of exhibitions were held including painting, arts and crafts and the annual SALA exhibition entitled "Sunlight and Shadows".

The Moonta Gallery is similarly administered by volunteers and also boasted exhibitions by local and interstate artists including the Copper Coast Art Group and Julie Cheshire, Peter Aitchison, Deirdre Edwards,

Claudia Bollmeyer, Carol Dyson and Jeanette Bensen.

Statewide Cinema has regular movie screenings at The Ascot Theatre and Moonta Town Hall.

Community Development

Volunteering Resource Centre

The Volunteer Resource Centre is located in the Council office at Moonta and is resourced by the volunteers from the Moonta Branch of the National Trust.

Disability Services

In 2010 Council engaged consultants to prepare a Disability Discrimination Action Plan to identify areas of possible disability discrimination in Council's facilities and services and in 2014 that Plan was reviewed.

An advisory group assists the Director of Infrastructure to administer the annual budget allocation.

During the year works were completed on the upgrades to the Moonta Town Hall and Ascot Theatre disability access toilets.

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 utilising maintenance fees paid by residents.



Council Retirement Units in Wallaroo

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 and this was completed in 2017/18.

The Centre has several key functions, including 4 indoor basketball courts, a 15m program pool, 2 squash courts, a full gym, and a number of function rooms for hire.

In 2018/19, the Centre boasted almost 37,000 attendees, 47 sporting teams on their courts, and hosted a number of key events including the inaugural Yorkers Basketball Carnival, and the SA Information Centre Conference to name a few.



Hydro Class



Action from the indoor show court



Indoor Crèche

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 2018/19, the Officer 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 approximately \$45,000 of Sports Vouchers have been claimed in the Copper Coast area, up 33% in comparison to the previous year. When combining this with several major grants that were received it has been a major boost for the sport and active recreation community.

If your club would like to discuss its governance or undertake the simple process to creating a better sporting club then please contact Max Stevens on 0427081144 or email:

starclub@lnypsports.com.au



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.

We are very excited to be included in the South Australian Cruise Ship itinerary with 3 cruise ships to visit Wallaroo in the 2019/2020 season.

During the 2018/2019 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.



A new tourism website has been created and launched to not only attract additional visitors but to provide a way to on sell bookable products and experiences in the Copper Coast for the upcoming Cruise Ship season.

www.visitcoppercoast.com.au



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.

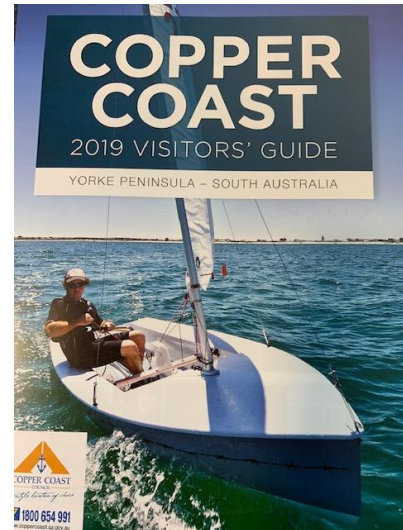
The Water Park is open to the public on weekends, public holidays and school holidays from October to April and other times as advertised on the facebook page.

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



Splash Town Water Park – Moonta Bay

Copper Coast Visitor Guide



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

The Yorke Peninsula Country Times in conjunction with the Copper Coast Visitor Information Centre produced the 2019 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. It is also available as an electronic version through our website.

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.



An extensive range of souvenir, gift and clothing items are also available for sale.



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. 3500 children played in the Centre in 2018/19.

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 2700 people visited the museum over the last twelve months.

Visitors are impressed 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 1st and 3rd 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.

A total of 26 major events were supported in the Copper Coast this financial year. 2 in Kadina, 8 in Moonta, 7 in Wallaroo and the remainder in all 3 towns.

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 2018/2019 there were a number of significant regional events held in the Copper Coast. These included;

- Wine, Wheels & Whiting annual recreational cycling event
- Pro Am golfing events
- Copper Coast Cup State Series Cycling event



Copper Coast Cycling Cup

- Copper Coast 500 sprints
- Miners Marathon
- Northbank Fishing Competition
- BMX State Championships
- SA Visitor Information Centres State Conference



Delegates at the SA VIC Conference

Other Major Events

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

- Bowls SA State & National events
- Moonta Show & Shine events
- RSL Centenary
- Tasting Australia



Tasting Australia Event

- Kernewek Lowender



Maypole dancing at Kernewek Lowender

Community Events

Council also provided assistance to community organisations to stage;

- Kadina Show
- Moonta Remembers
- Relay for Life
- National Trust and Rotary Markets
- Christmas and New Year's Eve activities
- Australia Day activities and awards

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, as well as their 12 new beachfront apartments.

The park offers 28 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 beach wheel chairs, stand up paddle boards, go-karts, kayaks, and onsite attractions such as a pump track, ninja warrior course and petting zoo to name a few.

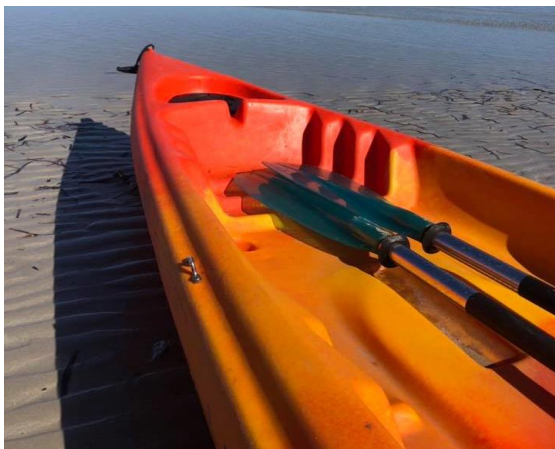




Beautifully appointed Cabins



New Beachfront Apartments



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 having a rose garden. Kadina also has an attractive lawn area that was a joint initiative between the local service clubs and Council.

Cemetery Interments for 2017/18

A total of 56 burials were recorded:

Kadina	30
Moonta	19
Wallaroo	06
Greens Plains	01

A total of 29 ashes were interred:

Kadina	10
Moonta	12
Wallaroo	07
Greens Plains	00



Moonta Cemetery Entrance

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:

- Rural Road Surfacing – Sealed and Unsealed
- HR License
- Incident Investigation Simulation
- HSR Level 3
- Aerodrome Reporting Officers
- Handle Dangerous Goods/Hazardous Substances
- Certificate III Irrigation
- Leadership by Design
- Certified Pool-Spa Operators Course
- Chemcert Level 3
- Certificate III Waste Water Operations
- Safety Care Training
- Irrigation Training
- Forklift Training
- First Aid –CPR and Senior First Aid
- Grader Operator
- Horticulture Certificate III
- MEX Advanced
- First Responder Training
- STA Turf Seminar
- South Australian ESRI Local Government Day
- Healthy Waste Water Management Schemes
- Executive and Personal Assistant Forum

Road Length Data

	SEALED	FORMED	UN-FORMED	TOTAL
2018/19	kms	kms	kms	kms
BUILT UP	200.3	41.33		241.63
NON BUILT UP	84.3	510.85		595.15
TOTAL	284.6	552.18	90.13	926.91

Major Capital Works Projects for 2018/2019

Kadina CBD Redevelopment

Stage 2 of the Kadina CBD project has now been completed with practical completion achieved March 31st 2019. These works have included footpaths, kerbing, asphalt road resurfacing, street lighting with multi-function poles, banners and underground stormwater with landscaped retention basins.

This project also incorporated a shared mall in the heart of the town centre. Pedestrian crossings highlighting the project focus on improved pedestrian movements and safety. Consistent with its communities desire to create a greener and more welcoming environment, landscaping included the planting of around 80 new trees, feature planter boxes and additional street furniture such as seating and bike racks.



Country Living Homewares and Flowers owner Mel Taylor, Copper Coast Council Director of Infrastructure Wade Della Torre, TFS Civil electrician Anthony De Leonardis, Kadina Jewellers owner Lisa Robertson and TFS Civil operations manager Tim Hanna.



Copper Coast Highway Realignment

Through public consultation a realignment of the Copper Coast Highway, in between Digby and Russell Streets Kadina, within the existing road reserve was completed.

The realignment created two commercial allotments on the north side of the highway, of which Aldi occupy one, as well as a new access

into the CBD through Station Road. The realignment of the highway was a key component of the CBD project.



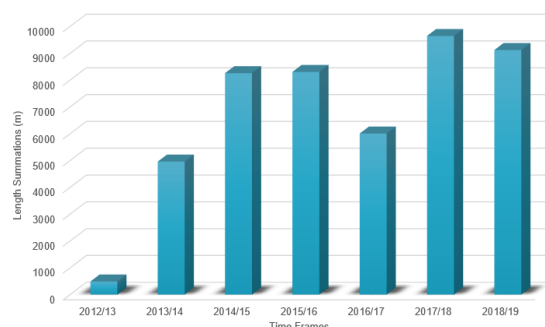
Footpaths

During the 2018/2019 financial year Council has constructed over 9kms of footpaths in Moonta, Wallaroo and Kadina, with the primary focus being the Kadina CBD.

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



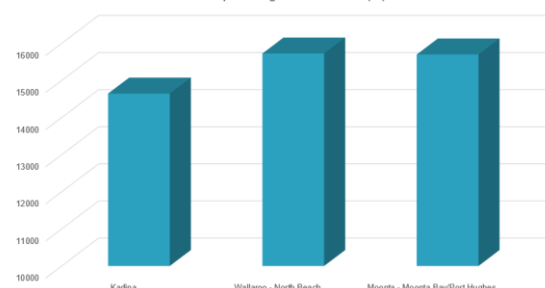
Copper Coast Footpath lengths



Footpath Length Summations

Time Frame	Footpath length Summations (m)
2012/13	487
2013/14	4957
2014/15	8256
2015/16	8301
2016/17	6005
2017/18	9643
2018/19	9120

Footpath length Summations (m)



Town	Footpath length Summations (m)
Kadina	14645
Wallaroo - North Beach	15725
Moonta - Moonta Bay/Port Hughes	15699

Free Tree Day

As part of the Copper Coast's "Green Up" initiative, Council gives Ratepayers the opportunity to receive up to two plants from a selection of trees, grasses and shrubs on receipt of their rate notice. This year's Free Tree Day was held Sunday May 26th 2019 at the Kadina, Moonta and Wallaroo Town Halls. Total trees distributed were: Kadina 678, Wallaroo 660 and Moonta 660. The few remaining trees were dispersed through various Council projects.



Free Tree Day – Wallaroo



Free Tree Day - Kadina

Liberator Way - Wallaroo Shores Link Road

Works have been completed on the Wallaroo Shores Link Road now named “Liberator Way”. This project has connected the Wallaroo CBD through to Heritage Drive and the Marina Precinct.

Works have included underground sewerage and a new pump station, stormwater including detention basins with large gross pollutant traps given the proximity of the marine environment, electrical, street trees, lighting, communication infrastructure, footpaths, and a asphalt sealed road

with kerbing. A public car park with RV (Recreation Vehicle) parking and a new RV effluent dump point adjacent Jetty Road was also constructed as part of the project.



Wallaroo Holiday Park Redevelopment

The old Wheal Hughes Mine building has been relocated from Moonta to the Wallaroo Holiday Park where it has undergone significant refurbishment works to create the “North Beach Kiosk”. The new building shares the

history of the old building combined with a new undercover seating/eating area taking advantage of the location.



Extensive works within the holiday park have included completion of the new amenity building and demolition and rebuild of the old recreation room and camp kitchen.



Three double story cabins providing 12 new foreshore units have also been completed.



Kadina Town Hall Restoration

Kadina Town Hall restoration works were completed on the 28th of May 2019 and officially opened on the 12th June 2019.

The Council committed \$1m to the Kadina Town Hall for necessary restoration works. The \$1m has repaired the structural issues that reached a critical point last year when the building was closed to the public.

These works have made the building structurally sound and stopped further deterioration of the building.





Kadina Cemetery Walls

Local stone masons and community volunteers have commenced repairs on the western and eastern walls of the Kadina Cemetery which have sustained damage from salt damp.

Existing rock salvaged from the walls and additional local stone has been utilised for repairs.



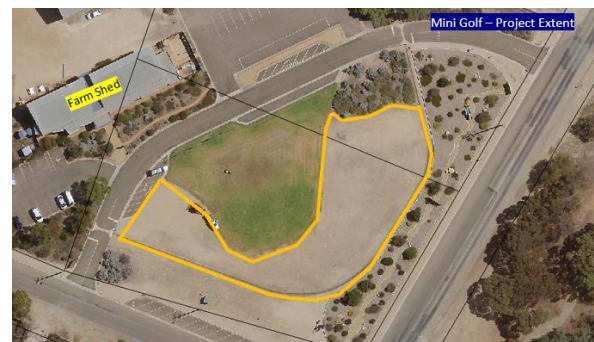
Western wall 2nd pillar – before



Western wall 2nd pillar – after

Mini Golf Course (Fund My Neighbourhood Project)

Works have commenced on the mini golf course situated at the Visitor Information Centre. This project is a grant funded project through the Fund My Neighbourhood Scheme to the value of \$145,000.





Bay Road Roadworks Project

Council has sought input from the community on a “wish list” for the Bay Road redevelopment project. Submissions closed on the 17th of May 2019 and will guide the initial concept drawings.

[Bay Road Redevelopment - Your Idea Wish List](#)



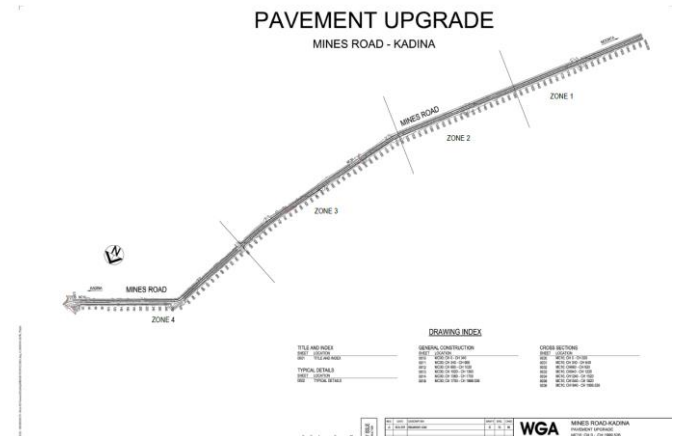
For a hard copy of the Bay Road Wish List Submission form [Click here!](#)

Mines Road Roadworks/ Stormwater Project partnership with the Department of Planning, Transport and Infrastructure (DPTI)

This Project is in partnership with the Department of Planning, Transport and Infrastructure and includes approximately 2kms of Mines Road from Agery Road through to the

change in road seal south of Martinga Road.

This project is divided into 4 zones and will include new road pavement with asphalt seal throughout, new kerbs and stormwater improvements at the South Terrace intersection.



Road Reseals

Council's Road Reseal Program has continued throughout the Copper Coast in 2018/19. The program included:

Wallaroo: Cornwall Street, Scotland Street, Hamilton Street, Cornwall Street, Scotland Street, Hamilton Street, Marden Street, Marshall Street, Moonta Street, Schroeder Street, Scholl Street.

Moonta: Snell Avenue, Emerson Street, Chapple Street, Verran Terrace, Muddy Lane, Milne Street, Middle Street, Nancarrow Street, Ferguson Road, Crutchett Road, Arthurton Road, Thrington Road – Boors Plain, Snell Avenue – Port Hughes, Emerson Street – Port Hughes, Chapple Street – Moonta Bay.

Kadina:

Cornwall Street, George Street, Jack Heath Street, Julia Terrace, Goldsworthy Street, Russack Road, No. 8 Lane, No. 7 Lane (Waring Street to Lyon Street), No. 5 Lane (Julia Terrace to Fifth Street and Digby Street to Ewing Street), No. 3 Lane (Bank Street to Day Street).



Julia Terrace –Road Profiling

Depots

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

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.



Muddy Lane, Moonta



Thrington Road, Boors Plain



Scholl Street, Wallaroo

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

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.

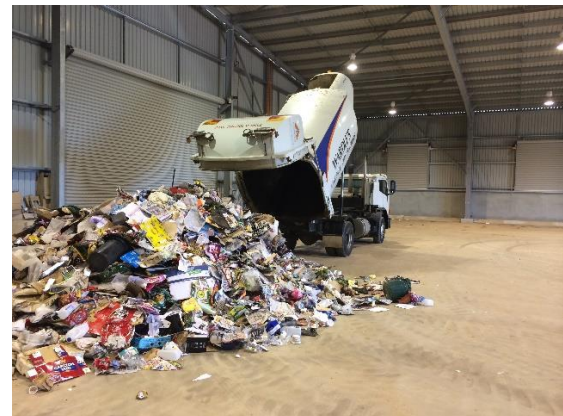
The Council has collected a total of 1199 drums in 18/19 Financial Year that would have otherwise been buried as landfill.

Kerbside Collections

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

Kerbside Green Waste

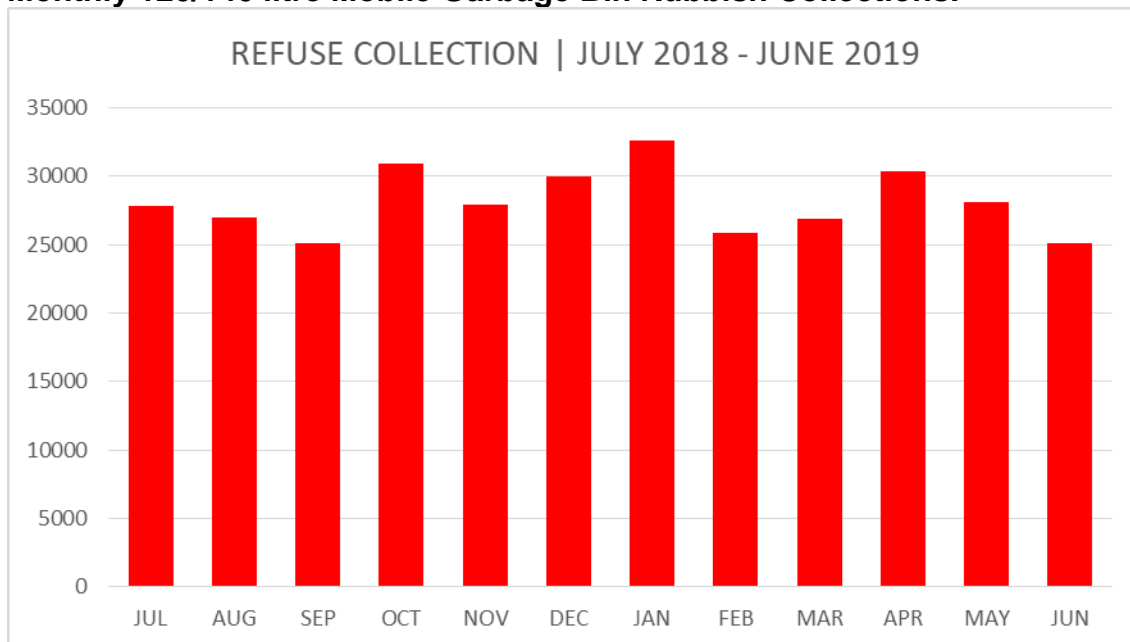
Council have an optional green waste collection. Council's contractor collects green waste in 240 litre bins on a monthly basis. Approximately 60 tonnes of Green Waste was collected in 18/19 financial year.



Kerbside Recycling

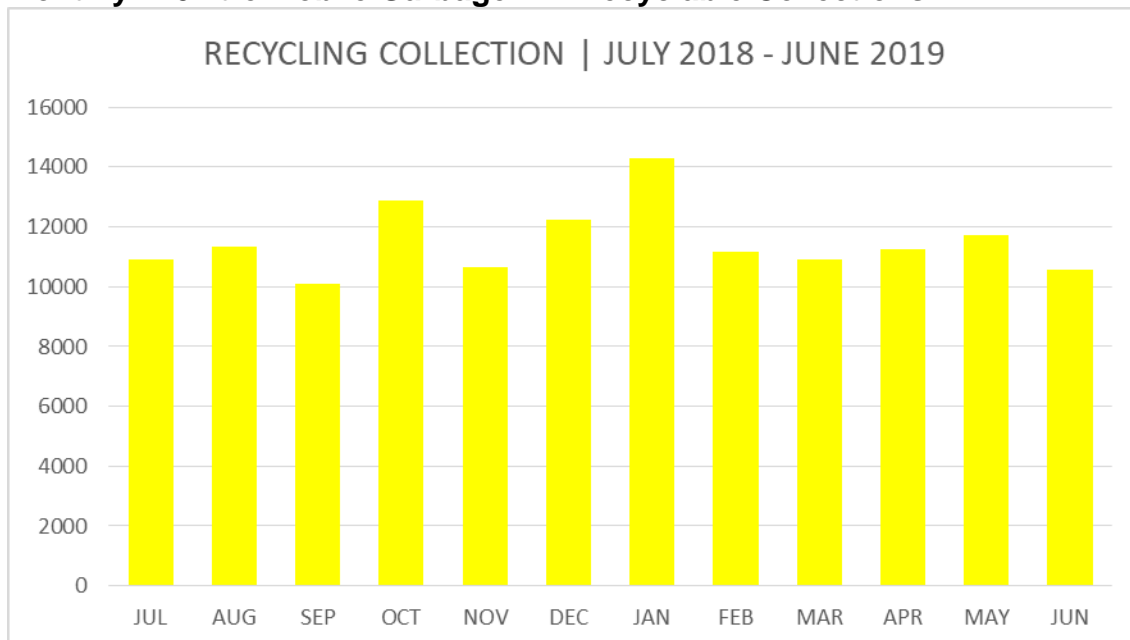
Council's Contractor collects recyclables in 240 litre bins on a Fortnightly basis. In 2018/2019 Approximately 1087 tonne was collected.

Monthly 120/140 litre Mobile Garbage Bin Rubbish Collections:



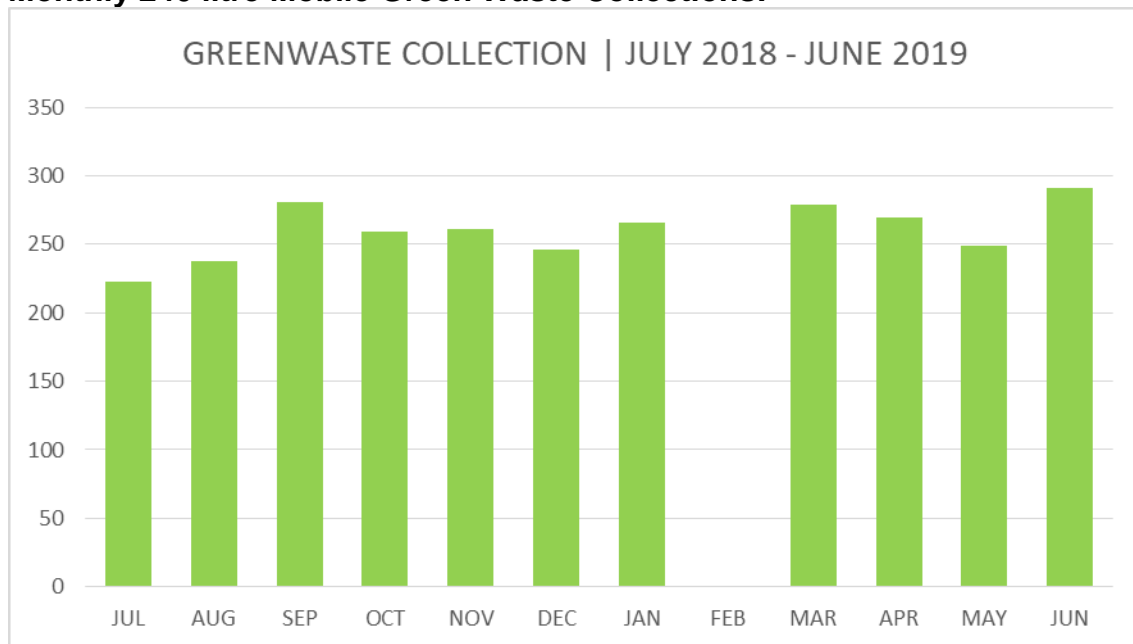
*Total General Waste bins collected for 2018/2019 – **337,532***

Monthly 240 litre Mobile Garbage Bin Recyclable Collections:



*Total Recycling bins collected for 2018/2019 – **138,133***

Monthly 240 litre Mobile Green Waste Collections:



*Total Greenwaste bins collected for 2018/2019 – **2863***

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
- Local Nuisance & Litter Control
- Compliance



Development Applications 2018/2019

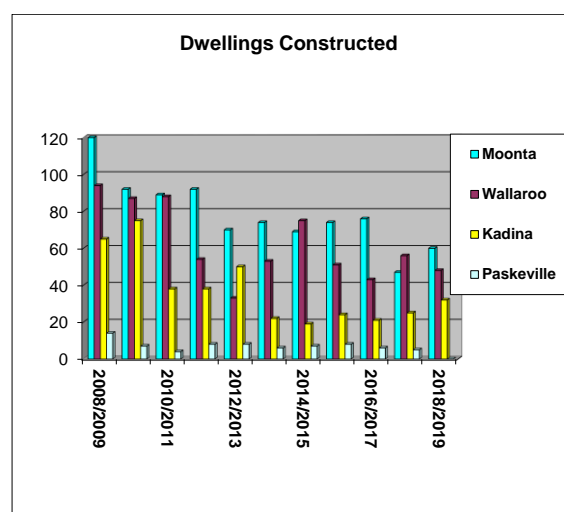
The Development Assessment Department has processed 548 applications during the report year. Of these 140 were new residential dwellings, with a cost of all development totalling approximately

\$87 million, an increase of \$30 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 2018/2019	
Nature of Development	Applications Approved
New Dwellings	140
Dwelling Additions	13
Class 10 buildings (sheds, verandahs, carports etc)	330
Commercial & Industrial	41
Land Divisions	16
Other	8
TOTAL	548

In the 2018/2019 Financial Year Council has approved 16 Land Divisions, creating 23 new allotments. Of these 17 allotments are located in Wallaroo, 16 in Moonta/Moonta Bay/Port Hughes, 6 in Kadina and nil Rural.



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

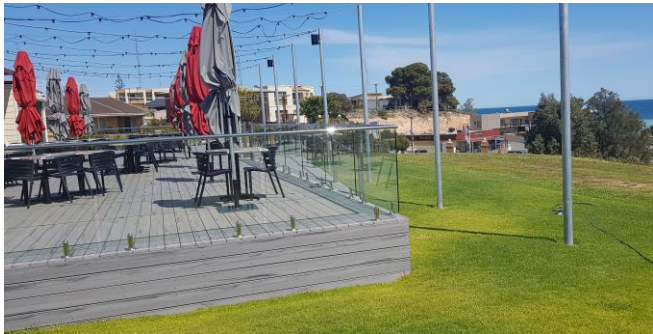


Photo: Pier 22 decking, Bay Road, Moonta Bay



Photo: ALDI, Frances Terrace, Kadina

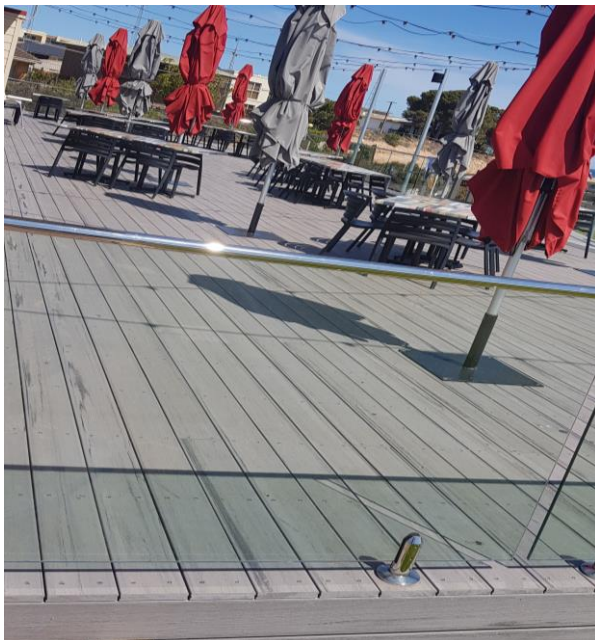


Photo: Pier 22 decking, Bay Road, Moonta Bay



Photo: Solar Farm, Mines Road, Kadina



Photo: Public Toilets, Ellen Street, Moonta

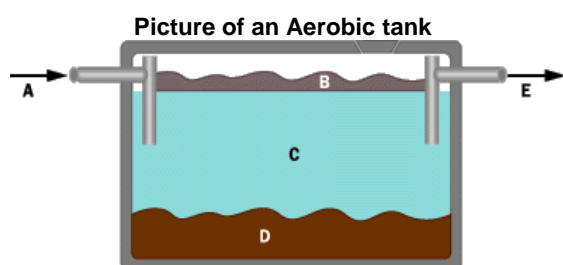


Photo: Sea Rescue Headquarters, Heritage Drive, Wallaroo

Waste Control Systems

The following table shows the number of Waste Control System applications and inspections for the 2018/2019 Financial Year.

Type	No. of Applications	No. of inspections	No. of complaints
Septic Tank	152	199	7



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 Council's website under Environmental Health and Food, which enables people to gain a certificate at the end of the session.

The link to this is:

<https://imalert.com.au/v6/?sub=coppercoast>

Council's Environmental Health Officers have undertaken:

- 75 Food inspections of premises were completed this year
- 5 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 168 complaints received in relation to dogs wandering at large, barking, and dog attacks/harassments
- Impounded 30 dogs
- Returned 27 impounded dogs to their owners

Dog registrations for the 2018/2019 Financial Year totalled 2905.

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

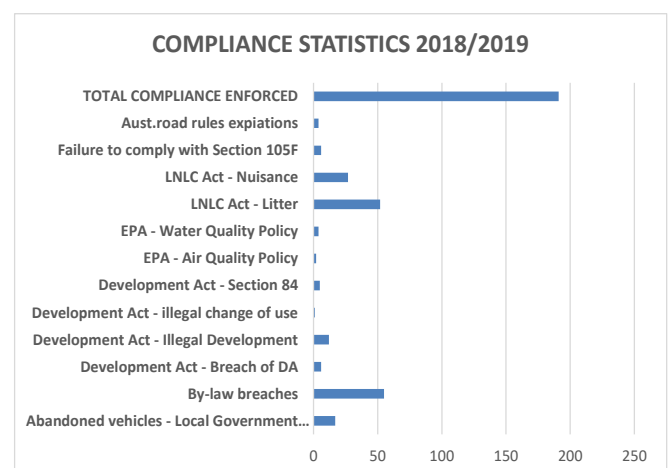
Bushfire Prevention

In the 2018/2019 Financial Year, 359 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 6 expiations being issued where land owners failed to comply with the requirements outlined in the notices.



Compliance Statistics

The Compliance role within Development Services covers many State Legislation. Over the past 12 months there has been 191 Non-compliance issues that have been investigated.



GENERAL PURPOSE FINANCIAL REPORTS

For the year ended 30 June 2019



Copper Coast Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2019

Lifestyle location of choice



Copper Coast Council

General Purpose Financial Statements for the year ended 30 June 2019

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Copper Coast Council

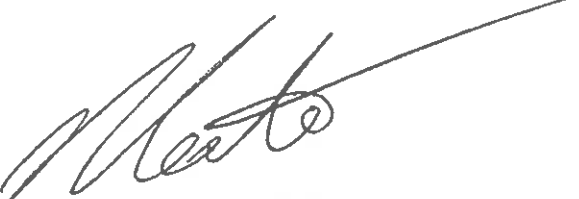
General Purpose Financial Statements for the year ended 30 June 2019

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 2019 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



Russell Peate
CHIEF EXECUTIVE OFFICER



Roslyn Talbot
MAYOR

Date: 02 October 2019

Copper Coast Council

Statement of Comprehensive Income for the year ended 30 June 2019

\$ '000	Notes	2019	2018
Income			
Rates Revenues	2a	22,775	28,462
Statutory Charges	2b	587	558
User Charges	2c	3,256	2,890
Grants, Subsidies and Contributions	2g	3,167	3,460
Investment Income	2d	67	149
Reimbursements	2e	794	748
Other Income	2f	419	485
Total Income		31,065	36,752
Expenses			
Employee Costs	3a	6,888	7,005
Materials, Contracts & Other Expenses	3b	15,901	13,788
Depreciation, Amortisation & Impairment	3c	9,816	9,482
Finance Costs	3d	1,627	1,573
Total Expenses		34,232	31,848
Operating Surplus / (Deficit)		(3,167)	4,904
Asset Disposal & Fair Value Adjustments	4	324	146
Amounts Received Specifically for New or Upgraded Assets	2g	354	5,069
Physical Resources Received Free of Charge	2i	-	648
Net Surplus / (Deficit) ¹		(2,489)	10,767
Other Comprehensive Income			
Nil			
Total Comprehensive Income		(2,489)	10,767

¹ Transferred to Statement of Changes in Equity

Copper Coast Council

Statement of Financial Position as at 30 June 2019

\$ '000	Notes	2019	2018
ASSETS			
Current Assets			
Cash and Cash Equivalents	5a	766	4,273
Trade & Other Receivables	5b	9,377	8,981
Inventories	5c	437	375
Total Current Assets		10,580	13,629
Non-Current Assets			
Financial Assets	6a	591	654
Infrastructure, Property, Plant & Equipment	7a	296,849	294,793
Total Non-Current Assets		297,440	295,447
TOTAL ASSETS		308,020	309,076
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	2,297	3,431
Borrowings	8b	8,844	6,007
Provisions	8c	1,653	1,752
Total Current Liabilities		12,794	11,190
Non-Current Liabilities			
Borrowings	8b	27,653	27,571
Provisions	8c	2,718	2,971
Total Non-Current Liabilities		30,371	30,542
TOTAL LIABILITIES		43,165	41,732
Net Assets		264,855	267,344
EQUITY			
Accumulated Surplus		43,525	46,014
Asset Revaluation Reserves	9a	221,330	221,330
Total Council Equity		264,855	267,344

Copper Coast Council

Statement of Changes in Equity for the year ended 30 June 2019

\$ '000	Accumulated Surplus	Asset Revaluation Reserve	Total Equity
2019			
Balance at the end of previous reporting period	46,014	221,330	267,344
Net Surplus / (Deficit) for Year	(2,489)		(2,489)
Total Comprehensive Income	(2,489)		(2,489)
Balance at the end of period	43,525	221,330	264,855
2018			
Balance at the end of previous reporting period	35,247	221,330	256,577
Net Surplus / (Deficit) for Year	10,767		10,767
Total Comprehensive Income	10,767		10,767
Balance at the end of period	46,014	221,330	267,344

Copper Coast Council

Statement of Cash Flows for the year ended 30 June 2019

\$ '000	Notes	2019	2018
Cash Flows from Operating Activities			
<u>Receipts</u>			
Rates Receipts		22,357	21,256
Statutory Charges		587	558
User Charges		3,581	3,179
Grants, Subsidies and Contributions (operating purpose)		3,167	3,460
Investment Receipts		67	149
Reimbursements		794	748
Other Receipts		1,361	3,361
<u>Payments</u>			
Payments to Employees		(7,235)	(6,825)
Payments for Materials, Contracts & Other Expenses		(18,324)	(14,002)
Finance Payments		(1,628)	(1,578)
Net Cash provided by (or used in) Operating Activities	11b	4,727	10,306
Cash Flows from Investing Activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		354	5,069
Sale of Replaced Assets		74	199
Sale of Surplus Assets		2,141	105
Sale of Real Estate Developments		-	583
Repayments of Loans by Community Groups		57	54
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(3,975)	(4,302)
Expenditure on New/Upgraded Assets		(9,788)	(14,354)
Development of Real Estate for Sale		(16)	(27)
Net Cash provided by (or used in) Investing Activities		(11,153)	(12,673)
Cash Flows from Financing Activities			
<u>Receipts</u>			
Proceeds from Borrowings		5,298	-
Proceeds from Aged Care Facility Deposits		-	240
<u>Payments</u>			
Repayments of Borrowings		(2,379)	(1,878)
Repayment of Aged Care Facility Deposits		-	(180)
Net Cash provided by (or used in) Financing Activities		2,919	(1,818)
Net Increase (Decrease) in Cash Held		(3,507)	(4,185)
plus Cash & Cash Equivalents at beginning of period	11	4,273	8,458
Cash & Cash Equivalents at end of period	11	766	4,273

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Contents of the Notes accompanying the Financial Statements

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	n/a - not applicable	

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 1. Summary of Significant Accounting Policies

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

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

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:

	Cash Payment Received	Annual Allocation	Difference
2015/16	\$857,609	\$1,775,596	(\$917,987)
2016/17	\$2,661,394	\$1,757,037	\$904,437
2017/18	\$2,133,491	\$1,208,495	\$924,996
2018/19	\$2,551,587	\$1,152,724	\$1,398,863

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

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 1. Summary of Significant Accounting Policies (continued)

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 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

Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 1. Summary of Significant Accounting Policies (continued)

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
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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 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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 1. Summary of Significant Accounting Policies (continued)

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".

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	1.46% (2018, 2.78%)
Weighted avg. settlement period	1.47years (2018, 1.60 years)

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

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 1. Summary of Significant Accounting Policies (continued)

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.
- 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.

Some Australian Accounting Standards and Interpretations have been issued but are not yet effective. Those standards have not been applied in these financial statements. Council will implement them when they are effective.

The standards that are expected to have some impact upon Council's future financial statements, but not of a material nature are:

Effective for annual reporting periods beginning on or after 1 July 2019

- AASB 1058 Income of Not-for-Profit Entities and AASB 2016-8 Amendments to Australian Accounting Standards – Australian

Notes to and forming part of the Financial Statements

for the year ended 30 June 2019

Note 1. Summary of Significant Accounting Policies (continued)

Implementation Guidance for Not-for-Profit Entities.

AASB 1058 clarifies and simplifies the income recognition requirements that apply to no-for-profit (NFP) entities, in conjunction with AASB 15, and AASB 2016-8. These Standards supersede the majority of income recognition requirements relating to public sector NFP entities, previously in AASB 1004 Contributions.

Identifiable impacts at the date of this report are:

Some grants received by the Council will be recognised as a liability, and subsequently recognised progressively as revenue as the Council satisfies its performance obligations under the grant. At present, such grants are recognised as revenue upfront.

Grants that are not enforceable and/or not sufficiently specific will not qualify for deferral, and continue to be recognised as revenue as soon as they are controlled. Council receives several grants from the Federal Government and State Government for which there are no sufficiently specific performance obligations these are expected to continue being recognised as revenue upfront assuming no change to the current grant arrangements.

Depending on the respective contractual terms, the new requirements of AASB 15 may potentially result in a change to the timing of revenue from sales of the Council's goods and services such that some revenue may need to be deferred to a later reporting period to the extent that the Council has received payment but has not met its associated performance obligations (such amounts would be reported as a liability in the meantime).

Prepaid rates will not be recognised as revenue until the relevant rating period starts. Until that time these receipts will be recognised as a liability (unearned revenue). There will be no impact upon the recognition of other fees and charges.

Council will be required to measure and include within its operating result the cost of volunteer services in situations where these services would have been paid for in the absence of volunteers and if the amount is considered material. An offsetting amount of revenue would also be included to recognise the gifting of these services. For this reason this change will not have an impact on

Council's reported operating result, but may impact on the calculation of some financial ratios.

Council is still reviewing the way that income is measured and recognised to identify whether there will be any material impact (other than that mentioned above) arising from these standards.

The standards are not expected to have any impact upon Council's future financial statements are:

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

- AASB 15 Revenue from Contracts with Customers
- AASB 16 Leases
- AASB 16 Leases (Appendix D)
- AASB 1059 Service Concession Arrangements: Grantors
- AASB 1059 Service Concession Arrangements: Grantors (Appendix D)
- AASB 2017-1 Amendments to Australian Accounting Standards – Transfers of Investment Property, Annual Improvements 2014-2016 Cycle and Other Amendments
- AASB 2017-4 Amendments to Australian Accounting Standards – Uncertainty over Income Tax Treatments
- AASB 2017-6 Amendments to Australian Accounting Standards – Prepayments Features with Negative Compensation
- AASB 2017-7 Amendments to Australian Accounting Standards – Long-term Interests in Associates and Joint Ventures
- AASB 2018-1 Amendments to Australian Accounting Standards – Annual Improvements 2015-2017 Cycle
- AASB 2018-2 Amendments to Australian Accounting Standards – Plan Amendment, Curtailment or Settlement

Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 1. Summary of Significant Accounting Policies (continued)

- AASB 2018-3 *Amendments to Australian Accounting Standards – Reduced Disclosure Requirements*
- AASB 2018-4 *Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Public Sector Licensors*
- AASB 2018-5 *Amendments to Australian Accounting Standards – Deferral of AASB 1059*

Effective for annual reporting periods beginning on or after 1 January 2021

- AASB 17 *Insurance Contracts*
- AASB 17 *Insurance Contracts* (Appendix D)

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 2. Income

\$ '000	Notes	2019	2018
(a). Rates Revenues			
General Rates			
General Rates		17,152	16,332
Less: Mandatory Rebates		(152)	(150)
Less: Discretionary Rebates, Remissions & Write Offs		(191)	(194)
Total General Rates		16,809	15,988
Other Rates (Including Service Charges)			
Natural Resource Management Levy		628	618
Community Wastewater Management Systems		2,401	2,356
Separate & Special Rates		2,311	9,192
Total Other Rates		5,340	12,166
Other Charges			
Penalties for Late Payment		626	308
Total Other Charges		626	308
Total Rates Revenues		22,775	28,462
(b). Statutory Charges			
Development Act Fees		56	58
Town Planning Fees		118	158
Health & Septic Tank Inspection Fees		290	249
Animal Registration Fees & Fines		122	86
Parking Fines / Expiation Fees		1	7
Total Statutory Charges		587	558
(c). User Charges			
Cemetery/Crematoria Fees		72	63
Hall & Equipment Hire		9	18
Parking Fees		-	1
Sundry		47	63
Caravan park Revenue		1,924	1,775
Retirement Village Management Fees		78	70
Tourism Activities		76	79
Waste Management Fees		508	493
Boat Ramp Fees		88	91
CWMS Augmentation Charges		232	66
Building Rents		192	100
Fire - Block Clearing / Fines		3	5
Heath Inspection		9	23
Bio Solid Disposal		17	31
Other		1	12
Total User Charges		3,256	2,890

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 2. Income (continued)

\$ '000	Notes	2019	2018
(d). Investment Income			
Interest on Investments			
- Local Government Finance Authority		63	145
- Loans to Community Groups		4	4
Total Investment Income		67	149
(e). Reimbursements			
Private Works		405	19
Other Council Reimbursements		63	75
Insurance		101	375
Other		225	279
Total Reimbursements		794	748
(f). Other Income			
Insurance & Other Recoupments - Infrastructure, IPP&E		2	14
Rebates Received		74	166
Sundry		155	153
Search Fees		33	38
Retirement Village Fees and Licence Retention		155	114
Total Other Income		419	485
(g). Grants, Subsidies, Contributions			
Amounts Received Specifically for New or Upgraded Assets		354	5,069
Total Amounts Received Specifically for New or Upgraded Assets		354	5,069
Other Grants, Subsidies and Contributions		257	780
Untied - Financial Assistance Grant		1,153	1,208
Roads to Recovery		272	453
Library and Communications		86	94
Individually Significant Item - Additional Grants Commission Payment (refer below)		1,399	925
Total Other Grants, Subsidies and Contributions		3,167	3,460
Total Grants, Subsidies, Contributions		3,521	8,529
The functions to which these grants relate are shown in Note 12.			
(i) Sources of grants			
Commonwealth Government		49	4,566
State Government		3,346	3,724
Other		126	239
Total		3,521	8,529
(ii) Individually Significant Items			
Grant Commission (FAG) Grant Recognised as Income		1,399	925

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 2. Income (continued)

\$ '000	Notes	2019	2018
(h). Conditions over Grants & Contributions			
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:			
Unexpended at the close of the previous reporting period		677	-
<i>Less:</i>			
<i>Expended during the current period from revenues recognised in previous reporting periods</i>			
Kadina CBD - CCTV Project		(57)	57
Wallaroo Holiday Park		(620)	620
Subtotal		(677)	677
Unexpended at the close of this reporting period		-	677
Net increase (decrease) in assets subject to conditions in the current reporting period		(677)	677
(i). Physical Resources Received Free of Charge			
Roads, Bridges & Footpaths		-	356
Stormwater Drainage		-	90
CWMS		-	202
Total Physical Resources Received Free of Charge		-	648

Note 3. Expenses

(a). Employee Costs

Salaries and Wages		6,506	6,549
Employee Leave Expense		41	122
Superannuation - Defined Contribution Plan Contributions	18	455	453
Superannuation - Defined Benefit Plan Contributions	18	101	99
Workers' Compensation Insurance		150	166
Less: Capitalised and Distributed Costs		(365)	(384)
Total Operating Employee Costs		6,888	7,005
Total Number of Employees (full time equivalent at end of reporting period)		90	91

Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 3. Expenses (continued)

\$ '000	Notes	2019	2018
(b). Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		11	20
Bad and Doubtful Debts		26	18
Elected Members' Expenses		207	209
Election Expenses		70	11
Subtotal - Prescribed Expenses		314	258
(ii) Other Materials, Contracts and Expenses			
Contractors		361	491
Maintenance		3	5
Legal Expenses		66	75
Levies Paid to Government - NRM levy		625	602
Parts, Accessories & Consumables		109	122
Professional Services		32	-
Sundry		507	350
Cemetery Maintenance		63	51
Community Grants		102	114
CWMS Maintenance		1,067	1,109
Depot & Machinery Repairs & Maintenance		504	703
Fuel & Oil		354	315
Hallet Street Property Maintenance		23	17
Halls Maintenance		171	162
Information Technology		308	331
Insurances		163	164
Kernewek Lowender		46	39
Libraries		130	127
Parks & Gardens		852	731
Public Convenience Maintenance		214	203
Retirement Village Maintenance		128	151
Road & Footpath Maintenance		464	557
Waste Disposal & Recycling		1,837	1,651
Sport & Recreation		368	579
Stormwater Drainage Maintenance		83	207
Street Lighting		369	359
Tourism Development (incl. Caravan Parks)		1,264	1,095
Town Planning		49	48
Wallaroo Shores Development		4,439	1,787
Copper Coast Highway Re-alignment		660	1,385
Aldi Landscaping		48	-
Apex Walk in the Trees		178	-
Subtotal - Other Material, Contracts & Expenses		15,587	13,530
Total Materials, Contracts and Other Expenses		15,901	13,788

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 3. Expenses (continued)

\$ '000	Notes	2019	2018
(c). Depreciation, Amortisation and Impairment			
(i) Depreciation and Amortisation			
Buildings & Other Structures		2,063	1,855
Infrastructure			
- Stormwater Drainage		272	263
- CWMS		849	838
- Roads & Footpaths		4,493	4,549
- Other Infrastructure		1,101	990
Plant & Equipment		871	821
Furniture & Fittings		119	119
Library Books		48	47
Subtotal		9,816	9,482
(ii) Impairment			
Nil			
Total Depreciation, Amortisation and Impairment		9,816	9,482
(d). Finance Costs			
Interest on Loans		1,628	1,578
Unwinding of Present Value Discounts		(1)	(5)
Total Finance Costs		1,627	1,573

Note 4. Asset Disposal & Fair Value Adjustments

Infrastructure, Property, Plant & Equipment			
(i) Assets Renewed or Directly Replaced			
Proceeds from Disposal		74	199
Less: Carrying Amount of Assets Sold		(25)	(91)
Gain (Loss) on Disposal		49	108
(ii) Assets Surplus to Requirements			
Proceeds from Disposal		2,141	105
Less: Carrying Amount of Assets Sold		(1,866)	(277)
Gain (Loss) on Disposal		275	(172)
Real Estate Development Assets			
Proceeds from Disposal		-	583
Less: Carrying Amount of Assets Sold		-	(373)
Gain (Loss) on Disposal		-	210
Net Gain (Loss) on Disposal or Revaluation of Assets		324	146

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 5. Current Assets

\$ '000	Notes	2019	2018
(a). Cash & Cash Equivalents			
Cash on Hand at Bank		719	1,021
Short Term Deposits & Bills, etc.		47	3,252
Total Cash & Cash Equivalents		766	4,273
(b). Trade & Other Receivables			
Rates - General & Other		8,671	8,256
Council Rates Postponement Scheme		23	20
Accrued Revenues		82	35
Debtors - General		486	257
GST Recoupment		55	335
Prepayments		26	30
Loans to Community Organisations		60	54
Subtotal		9,403	8,987
Less: Allowance for Doubtful Debts		(26)	(6)
Total Trade & Other Receivables		9,377	8,981
(c). Inventories			
Stores & Materials		17	15
Trading Stock		104	60
Real Estate Developments	6	316	300
Total Inventories		437	375

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 6. Non-Current Assets

\$ '000	Notes	2019	2018
(a). Financial Assets			
Receivables			
Loans to Community Organisations		591	654
Total Receivables		591	654
Total Financial Assets		591	654
Other disclosures			
Real Estate Developments - Current & Non-Current			
(Valued at the lower of cost and net realisable value)			
Residential		316	300
Total Real Estate for Resale		316	300
Represented by:			
Development Costs		16	-
Other Properties - Book Value		300	300
Total Real Estate of Resale		316	300
(ii) Apportionment of Real Estate Developments			
Current Assets		316	300
Non-Current Assets		-	-
		316	300

Copper Coast Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 7a. Infrastructure, Property, Plant & Equipment

		as at 30/6/2018					Asset Movements during the Reporting Period					as at 30/6/2019					
		Fair Value Level	At Fair Value	At Cost	Accumulated		Carrying Value	Asset Additions		WDV of Asset Disposals	Depreciation Expense (Note 3c)	Adjustments & Transfers	At Fair Value	At Cost	Accumulated		Carrying Value
					Dep'n	Impairment		New Upgrade	Renewals						Dep'n	Impairment	
\$ '000																	
Land - Community	2	12,597	-	-	-	12,597	-	-	-	-	-	12,597	-	-	-	-	12,597
Land - Other	3	17,521	507	-	-	18,028	-	-	(1,483)	-	-	16,391	154	-	-	-	16,545
Buildings & Other Structures	2	62,588	10,031	34,610	-	38,009	814	-	(380)	(2,063)	-	62,208	10,180	36,008	-	-	36,380
Buildings & Other Structures	3	19,781	-	8,691	-	11,090	-	1,085	-	-	-	19,781	1,085	8,691	-	-	12,175
- Stormwater Drainage	3	22,247	1,002	4,977	-	18,272	630	12	-	(272)	-	22,247	1,643	5,248	-	-	18,642
- CWMS	3	51,003	598	11,418	-	40,183	322	5	-	(849)	-	51,003	925	12,267	-	-	39,661
- Roads & Footpaths	3	178,173	11,244	62,158	-	127,259	4,973	2,127	-	(4,493)	-	178,173	18,344	66,651	-	-	129,866
- Other Infrastructure	3	36,583	6,136	17,124	-	25,595	3,049	135	-	(1,101)	-	36,583	9,320	18,225	-	-	27,678
Plant & Equipment	-	-	7,917	4,833	-	3,084	-	411	(25)	(871)	-	-	8,031	5,432	-	-	2,599
Furniture & Fittings	-	-	1,291	852	-	439	-	151	-	(119)	-	-	1,429	958	-	-	471
Library Books	-	-	1,021	784	-	237	-	46	-	(48)	-	-	1,066	831	-	-	235
Total Infrastructure, Property, Plant & Equipment		400,493	39,747	145,447	-	294,793	9,788	3,972	(1,888)	(9,816)	-	398,983	52,177	154,311	-	-	298,849
Comparatives		400,690	21,273	136,624	-	285,339	14,668	4,636	(368)	(9,482)	-	400,493	39,747	145,447	-	-	294,793

Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

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

\$ '000

Valuation of Assets

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

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

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

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

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

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

Information on Valuations

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

Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

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

\$ '000

Valuation of Assets (continued)

Other Information

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

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

Highest and best use

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

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 is valued at Fair Value. No capitalisation threshold is applied to the acquisition of land or interests in land.

Land Improvements are recognised at cost.

Copper Coast Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

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

\$ '000

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.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 8. Liabilities

\$ '000	Notes	2019		2018	
		Current	Non Current	Current	Non Current
(a). Trade and Other Payables					
Goods & Services		1,543	-	2,738	-
Payments Received in Advance		26	-	55	-
Accrued Expenses - Employee Entitlements		284	-	276	-
Accrued Expenses - Other		381	-	329	-
Other		63	-	33	-
Total Trade and Other Payables		2,297	-	3,431	-

(b). Borrowings

Loans	4,844	27,653	1,976	27,571
Loans Retirement Village	4,000	-	4,031	-
Total Borrowings	8,844	27,653	6,007	27,571

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

(c). Provisions

Employee Entitlements (including oncosts)	1,653	225	1,752	326
Future Reinstatement / Restoration, etc.	-	2,493	-	2,645
Total Provisions	1,653	2,718	1,752	2,971

Movements in Provisions

\$ '000	
2019 (current & non-current)	
	Future Reinstatement
Opening Balance	2,645
Add Additional Amounts Recognised	(152)
Closing Balance	2,493

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 9. Reserves

\$ '000	1/7/2018	Increments (Decrements)	Transfers	Impairments	30/6/2019
(a). Asset Revaluation Reserve					
Land - Other	28,386	-	-	-	28,386
Buildings & Other Structures	53,874	-	-	-	53,874
Infrastructure	91,820	-	-	-	91,820
- Stormwater Drainage	8,786	-	-	-	8,786
- Roads & Footpaths	38,464	-	-	-	38,464
Total Asset Revaluation Reserve	221,330	-	-	-	221,330
Comparatives	221,330	-	-	-	221,330

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).

A retrospective adjustment to the CWMS reserve 1/7/2018 opening balance has been processed to correctly reflect the accounting treatment as per outlined in Note 22.

Note 10. Assets Subject to Restrictions

Council does not hold any assets subject to restrictions

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2019	2018
(a). Reconciliation of Cash			
Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Balance Sheet as follows:			
Total Cash & Equivalent Assets	5	766	4,273
Balances per Statement of Cash Flows		766	4,273

Copper Coast Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 11. Reconciliation to Statement of Cash Flows (continued)

\$ '000	2019	2018
(b). Reconciliation of Change in Net Assets to Cash from Operating Activities		
Net Surplus/(Deficit)	(2,489)	10,767
Non-Cash Items in Income Statements		
Depreciation, Amortisation & Impairment	9,816	9,482
Non-Cash Asset Acquisitions	-	(648)
Grants for Capital Acquisitions (Treated as Investing Activity Receipts)	(354)	(5,069)
Net (Gain) Loss on Disposals	(324)	(146)
	6,649	14,386
Add (Less): Changes in Net Current Assets		
Net (Increase)/Decrease in Receivables	(410)	(5,081)
Change in Allowances for Under-Recovery of Receivables	(20)	2
Net (Increase)/Decrease in Inventories	(46)	4
Net (Increase)/Decrease in Other Current Assets	40	(4)
Net Increase/(Decrease) in Trade & Other Payables	(1,134)	1,078
Net Increase/(Decrease) in Unpaid Employee Benefits	(200)	69
Net Increase/(Decrease) in Other Provisions	(152)	(148)
Net Cash provided by (or used in) operations	4,727	10,306
(c). Non-Cash Financing and Investing Activities		
Acquisition of assets by means of:		
- Physical Resources Received Free of Charge	-	648
Amounts recognised in Income Statement	-	648
Total Non-Cash Financing & Investing Activities	-	648

(d). Financing Arrangements

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

Bank Overdrafts	500	500
Corporate Credit Cards	30	30
LGFA Cash Advance Debenture Facility	7,000	-

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

Copper Coast Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

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 2019	Actual 2018	Actual 2019	Actual 2018	Actual 2019	Actual 2018	Actual 2019	Actual 2018	Actual 2019	Actual 2018
\$ '000										
Administration	19,825	25,321	3,924	3,971	15,901	21,350	1,883	1,460	3,292	3,125
Public Order & Safety	132	98	283	305	(151)	(207)	-	-	353	359
Health	9	35	179	227	(170)	(192)	-	13	-	-
Social Security & Welfare	255	249	567	615	(312)	(366)	23	46	8,443	8,812
Housing & Community Amenities	5,840	5,446	7,818	7,794	(1,978)	(2,348)	16	9	67,109	68,411
Protection of the Environment	1	10	61	52	(60)	(42)	1	10	2,272	2,288
Recreation & Culture	372	286	4,577	4,560	(4,205)	(4,274)	219	399	65,149	65,862
Agricultural Services	628	618	625	602	3	16	-	-	-	-
Mining, Manufacturing & Construction	67	62	264	255	(197)	(193)	-	-	-	-
Transport & Communication	1,062	2,017	6,228	6,114	(5,166)	(4,097)	969	1,523	144,819	144,444
Economic Affairs	2,143	1,928	2,272	2,044	(129)	(116)	56	-	13,563	12,449
Other Purposes	731	682	7,434	5,309	(6,703)	(4,627)	-	-	3,020	3,326
Total Functions/Activities	31,065	36,752	34,232	31,848	(3,167)	4,904	3,167	3,460	308,020	309,076

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

Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 12b. Components of Functions

\$ '000

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 13. Financial Instruments

\$ '000

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates between 1.25% and 1.5% (2018: 1.5% and 2.0%). Short term deposits have an average maturity of 10 days and an average interest rate of 1.25% (2018: 10 days and 1.5%)

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables

Rates & Associated Charges

(including legal & penalties for late payment)

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 0.55% (2018: 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

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 13. Financial Instruments (continued)

\$ '000

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 13. Financial Instruments (continued)

\$ '000

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 3.5% and 6.0% (2018: 4.0% and 6.0%).

Carrying Amount:

Approximates fair value

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2019					
Financial Assets					
Cash & Equivalents	766	-	-	766	766
Receivables	9,299	272	319	9,890	9,830
Total Financial Assets	10,065	272	319	10,656	10,596
Financial Liabilities					
Payables	2,208	-	-	2,208	2,271
Current Borrowings	10,323	-	-	10,323	8,844
Non-Current Borrowings	-	15,091	19,958	35,049	27,653
Total Financial Liabilities	12,531	15,091	19,958	47,580	38,768
2018					
Financial Assets					
Cash & Equivalents	4,273	-	-	4,273	4,273
Receivables	378	369	452	1,199	9,202
Total Financial Assets	4,651	369	452	5,472	13,475
Financial Liabilities					
Payables	3,340	-	-	3,340	3,376
Current Borrowings	7,506	-	-	7,506	6,007
Non-Current Borrowings	-	13,901	22,094	35,995	27,571
Total Financial Liabilities	10,846	13,901	22,094	46,841	36,954

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

	30 June 2019		30 June 2018	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	5.09%	36,497	5.16%	33,578
		36,497		33,578

Net Fair Value

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

Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

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.

Copper Coast Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 14. Commitments for Expenditure

\$ '000	2019	2018
(a). Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings	541	-
Infrastructure	1,432	-
Plant & Equipment	450	-
Roads	2,982	2,264
Wallaroo & Moonta Solar Plants	-	407
	5,405	2,671
These expenditures are payable:		
Not later than one year	5,405	2,671
Later than one year and not later than 5 years	-	-
Later than 5 years	-	-
	5,405	2,671
(b). Other Expenditure Commitments		
Other expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:		
Waste Management Services	194	151
Wallaroo Shores Development	-	4,711
Audit Services	70	-
	264	4,862
These expenditures are payable:		
Not later than one year	194	4,862
Later than one year and not later than 5 years	70	-
Later than 5 years	-	-
	264	4,862

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 15. Financial Indicators

\$ '000	Amounts 2019	Indicator 2019	Prior Periods 2018	Prior Periods 2017
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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	(3,167)	(10.2%)	13.3%	12.1%
Total Operating Income	31,065			

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

2. Net Financial Liabilities Ratio

Net Financial Liabilities	32,431	104.4%	75.7%	93.5%
Total Operating Income	31,065			

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

Adjustments to Ratios

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

Adjusted Operating Surplus Ratio	(14.7%)	10.8%	9.3%
Adjusted Net Financial Liabilities Ratio	104.4%	75.7%	93.5%



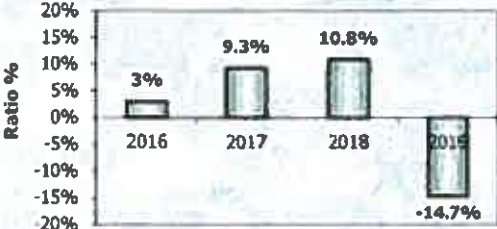

3. Asset Renewal Funding Ratio

Net Asset Renewals	3,901	39.7%	43.3%	109.6%
Infrastructure & Asset Management Plan required expenditure	9,816			

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

Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 15. Financial Indicators - Graphs (continued)

<p>1. Operating Surplus Ratio</p>  <table><thead><tr><th>Year</th><th>Ratio %</th></tr></thead><tbody><tr><td>2016</td><td>3%</td></tr><tr><td>2017</td><td>12.1%</td></tr><tr><td>2018</td><td>13.3%</td></tr><tr><td>2019</td><td>-10.2%</td></tr></tbody></table>	Year	Ratio %	2016	3%	2017	12.1%	2018	13.3%	2019	-10.2%	<p>Purpose of Operating Surplus Ratio</p> <p>This indicator is to determine the percentage the operating revenue varies from operating expenditure</p>	<p>Commentary on 2018/19 Result</p> <p>2018/19 Ratio -10.2%</p> <p>In 2018 a \$7M separate rate was applied on land for a private works development increasing income correspondingly. The corresponding expenditure was not incurred until 2019 which has distorted the operating result over these two years.</p>
Year	Ratio %											
2016	3%											
2017	12.1%											
2018	13.3%											
2019	-10.2%											
<p>2. Net Financial Liabilities Ratio</p>  <table><thead><tr><th>Year</th><th>Ratio %</th></tr></thead><tbody><tr><td>2016</td><td>102%</td></tr><tr><td>2017</td><td>94%</td></tr><tr><td>2018</td><td>76%</td></tr><tr><td>2019</td><td>104%</td></tr></tbody></table>	Year	Ratio %	2016	102%	2017	94%	2018	76%	2019	104%	<p>Purpose of Net Financial Liabilities Ratio</p> <p>This indicator shows the significance of the net amount owed to others, compared to operating revenue</p>	<p>Commentary on 2018/19 Result</p> <p>2018/19 Ratio 104%</p> <p>The Net Financial Liabilities Ratio has increased which is reflective of the additional borrowings which have been utilised in 2018/19 for the private works development.</p>
Year	Ratio %											
2016	102%											
2017	94%											
2018	76%											
2019	104%											
<p>Adjusted Operating Surplus Ratio</p>  <table><thead><tr><th>Year</th><th>Ratio %</th></tr></thead><tbody><tr><td>2016</td><td>3%</td></tr><tr><td>2017</td><td>9.3%</td></tr><tr><td>2018</td><td>10.8%</td></tr><tr><td>2019</td><td>-14.7%</td></tr></tbody></table>	Year	Ratio %	2016	3%	2017	9.3%	2018	10.8%	2019	-14.7%	<p>Purpose of Adjusted Operating Surplus Ratio</p> <p>This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure</p>	<p>Commentary on 2018/19 Result</p> <p>2018/19 Ratio -14.7%</p> <p>As per comments above in regards to the mismatch of income and expenditure for the private works development, this ratio also removes the 2019/20 financial assistance grants payments which were received in June 2019. Please refer to Note 2.</p>
Year	Ratio %											
2016	3%											
2017	9.3%											
2018	10.8%											
2019	-14.7%											
<p>3. Asset Renewal Funding Ratio</p>  <table><thead><tr><th>Year</th><th>Ratio %</th></tr></thead><tbody><tr><td>2016</td><td>33%</td></tr><tr><td>2017</td><td>110%</td></tr><tr><td>2018</td><td>43%</td></tr><tr><td>2019</td><td>40%</td></tr></tbody></table>	Year	Ratio %	2016	33%	2017	110%	2018	43%	2019	40%	<p>Purpose of Asset Renewal Funding Ratio</p> <p>This indicator aims to determine if assets are being renewed and replaced in an optimal way</p>	<p>Commentary on 2018/19 Result</p> <p>2018/19 Ratio 40%</p> <p>Budgetary commitments to replacement and upgrading of assets is reflected through this ratio. The road resealing and footpath programs are systematically replacing and renewing infrastructure and working towards asset sustainability</p>
Year	Ratio %											
2016	33%											
2017	110%											
2018	43%											
2019	40%											

Copper Coast Council

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 16. Uniform Presentation of Finances

\$ '000	2019	2018
<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	31,065	36,752
less Expenses	(34,232)	(31,848)
Operating Surplus / (Deficit)	(3,167)	4,904
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(3,975)	(4,302)
add back Depreciation, Amortisation and Impairment	9,816	9,482
add back Proceeds from Sale of Replaced Assets	74	199
Subtotal	5,915	5,379
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(9,804)	(14,381)
add back Amounts Received Specifically for New and Upgraded Assets	354	5,069
add back Proceeds from Sale of Surplus Assets (including Investment Property, Real Estate Developments and Non-Current Assets Held for Resale)	2,141	688
Subtotal	(7,309)	(8,624)
Net Lending / (Borrowing) for Financial Year	(4,561)	1,659

Note 17. Operating Leases

Council does not have any Operating Leases

Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 18. Superannuation

\$ '000

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2018/19; 9.50% in 2017/18). 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 2017/18) 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, Louise Campbell, FIAA, of Willie Towers Watson as at 30 June 2017. 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 2019

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

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 (2018: \$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

Notes to and forming part of the Financial Statements for the year ended 30 June 2019

Note 20. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2019, 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 Certification of Financial Statements as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Accordingly, the "authorised for issue" date is 02/10/19.

Council is aware that as at the 20th September the private infrastructure works at the Wallaroo Shores Development was opened to the public and the assets will therefore transfer to Council as physical assets received free of charge and will be disclosed in the 2019/20 Statement of Comprehensive Income.

Note 21. Related Party Transactions

\$ '000	2019	2018
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 <i>Local Government Act 1999</i> . In all, 16 persons were paid the following total compensation:		
The compensation paid to Key Management Personnel comprises:		
Short-Term Employee Benefits	907	915
Long-Term Benefits	75	104
Total	982	1,019

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.

Note 22. Retrospective Restatement of the 2016/2017 Statements for Material Corrections detected after signing of the Accounts

It has been identified that the CWMS reserve was treated as negative reserve in 2016/17. Adjustments are made to the Opening balance of Asset Revaluation Reserve, Comparatives, Closing Balance of Statement of Changes in Equity for FY 2017/18 and a journal for \$3.191M is passed on 30th of June 2019 to effect the changes in Accumulated Surplus and Asset Reserve Revaluation.

Below shows the effect of the adjustment on the Statement of Financial Position and Statement of Changes in Equity.

Note 9 - Reserves	2017
Asset Revaluation Reserve - CWMS	(3,191)
Adjustment	3,191
Adjusted 2016/17 Negative Reserve - CWMS	-

Copper Coast Council

Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 23. Council Information & Contact Details

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:

Internet: www.coppercoast.sa.gov.au

Email: info@coppercoast.sa.gov.au

Officers**CHIEF EXECUTIVE OFFICER**

Russell Peate

Elected Members**MAYOR**

Roslyn Talbot

COUNCILLORS

David Woodforde
Margaret Pope
Dean Rodda
Catherine Vluggen
Bruce Schmidt
Tim Love
Neil Sawley
Peter Oswald
Brent Walker

AUDITORS

Dean Newbery & Partners
PO Box 755
North Adelaide
SA 5006

Other Information

ABN: 36 670 364 373

Copper Coast Council

General Purpose Financial Statements for the year ended 30 June 2019

Auditor's Report - Financial Statements

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Copper Coast Council

General Purpose Financial Statements for the year ended 30 June 2019

Auditor's Report · Financial Statements

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Copper Coast Council

General Purpose Financial Statements for the year ended 30 June 2019

Auditor's Report - Internal Controls

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Copper Coast Council

General Purpose Financial Statements for the year ended 30 June 2019

Auditor's Report - Internal Controls

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Copper Coast Council

General Purpose Financial Statements

for the year ended 30 June 2019

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 for the year ended 30 June 2019, the Council's Auditor, Dean Newbery & Partners 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*.



Russell Peale
CHIEF EXECUTIVE OFFICER



Bruce Schmidt
PRESIDING MEMBER, AUDIT COMMITTEE

Date: 2nd October 2019

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Copper Coast Council for the year ended 30 June 2019, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

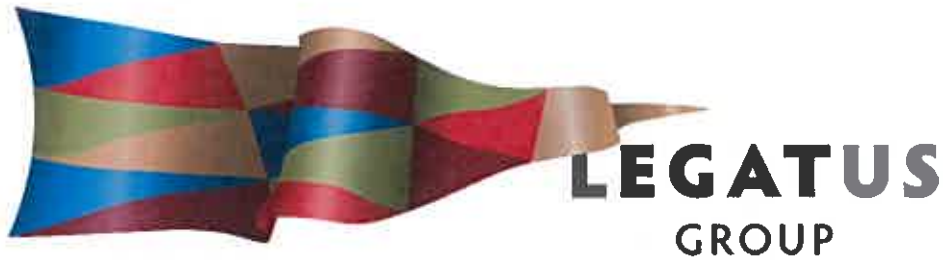
This statement is prepared in accordance with the requirements of Regulation 22 (5) *Local Government (Financial Management) Regulations 2011*.

DEAN NEWBERY & PARTNERS
CHARTERED ACCOUNTANTS



JIM KEOGH
Partner

Dated this 9th day of October 2019



2018/2019 ANNUAL REPORT

The Legatus Group Charter requires that the AGM receive the Legatus Group's Annual Report which may incorporate reports from committees and any representatives reports from other organisations.

The Legatus Group AGM was held on Friday 30 August 2019 and adopted the report.

2018/2019 ANNUAL REPORT

The Legatus Group Charter clause 6.3 Annual Report

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

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

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

The Legatus Group is a regional subsidiary of:

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

The Central Local Government Region was established in 1998 under Section 200 of the Local Government Act 1934 as a controlling authority. It now continues in existence as a regional subsidiary of its member Councils under Part 2 of Schedule 2 of the Local Government Act 1999 by the provisions of Section 25 of the Local Government (Implementation) Act 1999. In 2016 the Central Local Government Region of South Australia adopted the trading name of Legatus Group to which it is referred. The Legatus Group is established to:

- undertake co-ordinating, advocacy and representational roles on behalf of its Constituent Councils at a regional level
- facilitate and co-ordinate activities of local government at a regional level related to community and economic development with the object of achieving improvement for the benefit of the communities of its Constituent Councils

- develop, encourage, promote, foster and maintain consultation and co-operation and to strengthen the representation and status of local government when dealing with other governments, private enterprise and the community
- develop further co-operation between its Constituent Councils for the benefit of the communities of the region
- develop and manage policies which guide the conduct of programs and projects in the region with the objective of securing the best outcomes for the communities of the region
- undertake projects and activities that benefit the region and its communities
- associate collaborate and work in conjunction with other regional local government bodies for the advancement of matters of common interest.

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

Contact Details: Address: 155 Main North Road CLARE SA 5453 PO Box 419 CLARE SA 5453 Telephone: 08 88421385 Email: ceo@legatus.sa.gov.au Website: www.legatus.sa.gov.au

Legatus Group Board of Management: The Board consists of all principal members (Mayor / Chairman) of the Constituent Councils which for 2018/2019 were:

Council	Delegate
Adelaide Plains Council	Mayor Tony Flaherty until 9 November 2018 Mayor Mark Wasley from 9 November 2018
Barunga West Council	Mayor Cynthia Axford until 9 November 2018 Mayor Leonie Kerley from 9 November 2018
Clare & Gilbert Valleys Council	Mayor Allan Aughey OAM until 9 November 2018 Mayor Wayne Thomas from November 2018
Copper Coast Council	Mayor Paul Thomas AM until 9 November 2018 Mayor Roslyn Talbot from 9 November 2018
District Council of Mount Remarkable	Mayor Colin Nottle until 9 November 2018 Mayor Phillip Heaslip from 9 November 2018
District Council of Orroroo Carrieton	Chairman Kathie Bowman
District Council of Peterborough	Mayor Ruth Whittle OAM
Light Regional Council	Mayor Bill O'Brien
Northern Areas Council	Mayor Denis Clark
Port Pirie Regional Council	Mayor John Rohde until 9 November 2018 Mayor Leon Stephens from 9 November 2018
Regional Council of Goyder	Mayor Peter Matthey OAM
The Barossa Council	Mayor Bob Sloane until 9 November 2018 Mayor Bim Lange from 9 November 2018
The Flinders Ranges Council	Mayor Peter Slattery

Wakefield Regional Council	Mayor Rodney Reid
Yorke Peninsula Council	Mayor Ray Agnew OAM until 9 November 2018 Mayor Darren Braund from 9 November 2018

Office Bearers for 2017/18

Chairman:	Mayor Peter Matthey OAM
Deputy Chairs:	Chairman Kathie Bowman Mayor Bob Sloane until 9 November 2018 Mayor Bill O'Brien from 9 November 2018
South Australian Regional Organisation of Councils	Mayor Peter Matthey Mayor Bill O'Brien
Chief Executive Officer:	Mr Simon Millcock
Auditor:	Dean Newberry and Associates

Meetings of the Legatus Group

The following meetings of the Board of Management were held during the 2018/19 year:

- Annual General Meeting 17 August 2018
- Ordinary Meeting 17 August 2018
- Ordinary Meeting 12 December 2018
- Ordinary Meeting 15 February 2019
- Ordinary Meeting 31 May 201

There were four committees in 2018/2019 and all agendas and minutes are published on the Legatus Group Website and minutes were provided to the Legatus Group meetings.

Committee	Members	Meeting Dates
Audit Committee	<ul style="list-style-type: none"> Mayor Ray Agnew (Chair) until 9/11/18 Chair Kathie Bowman Mayor Colin Nottle until 9/11/18 Mr Colin Davies until 1/12/18 Mr Peter Ackland Mayor Denis Clark from 30/1/19 Mr Ian McDonald from 30/4/19 	3 August 2018 30 November 2018 30 January 2019 30 April 2019
Management Group (Council CEOs)	<ul style="list-style-type: none"> Mr Colin Byles (Northern Areas) (Chair) Mr James Miller (Adelaide Plains) Mr Martin McCarthy (Barossa) Mr Andrew Cole (Barunga West) Dr Helen Macdonald (Clare & Gilbert Valleys) Mr Peter Harder (Copper Coast) replaced by Mr Russell Peate Mr Colin Davies (Flinders Ranges) Mr David Stevenson (Goyder) Mr Brian Carr (Light) Mr Wayne Hart (Mt Remarkable) Mr Kristen Clark (Orroroo/Carrieton) replaced by Mr Dylan Strong Mr Peter McGuinness (Peterborough) Mr Peter Ackland (Pirie Regional) Mr Jason Kuchel (Wakefield) replaced by Mark McShane and Andrew MacDonald Mr Andrew Cameron (Yorke Peninsula) 	3 August 2018 30 November 2018 1 February 2019 10 May 2019
Road & Transport Infrastructure Advisory Committee:	<ul style="list-style-type: none"> Lee Wallis (Goyder) Peter Porch (Northern Areas) Colin Davies (CEO Flinders Ranges) until 30/11/18 Jo-Anne Buchanan (RDA Yorke Mid North) Steve Kaesler (Barossa) Trevor Graham (Yorke Peninsula) Martin Waddington replaced by Tom Jones (Adelaide Plains) Steve Watson (Clare & Gilbert Valleys) Mike Wilde (Department of Planning, Transport and Infrastructure) Dr Helen Macdonald (CEO Clare & Gilbert Valleys Council) from 10/4/19 Wayne Hart (CEO Mt Remarkable) from 10/4/19 	2 August 2018 30 November 2018 5 February 2019 10 April 2019
Community Wastewater Management Advisory Committee	<ul style="list-style-type: none"> Wayne Hart (CEO Mt Remarkable) Andrew Cole (CEO Barunga West) Lee Wallis (Goyder) Gary Easthope (Clare and Gilbert Valleys) Chris Parish (Wakefield) Adam Broadbent (Light) 	17 October 2018 15 March 2019 23 May 2019

Chairman's Report

I would like to firstly acknowledge both the outgoing and incoming Mayors following the November 2018 Local Government elections and this has seen eight new Mayors join the Legatus Group Board. In particular I take the opportunity to thank those long serving Mayors who provided a valuable service to their communities and the region.

It has been my pleasure to serve as Chairman in 2018/19 and I would like to take this opportunity to report on some of the highlights of the year.

Following on from the key regional state-wide issues that the Legatus Group undertook reports for in the previous year we were extremely pleased to see that the State Government removed the impost to councils for rubble royalties. The formation of the SA Coastal Council Alliance was an outcome of the previous year's work.

The Legatus Group continues to play the lead role on issues around rating equity and impacts of the NDIS on local government. Whilst this year we have also taken a lead role in state-wide approaches to Community Wastewater Management and the Drought. These have all been progressed to the South Australian Regional Organisation of Councils (SAROC) and we continue to provide a strong partnership approach with our other regional local government associations.

We delivered a significant report on the Digital Maturity of Local Government and whilst the report sought to have a whole of SA approach the Legatus Group constituent councils took a lead and I will be interested to see how these findings progress.

This year has seen us actively involved in the issues around the new LGA constitutional changes and the formation of the new look LGA Board along with the new SAROC business plan and budget. It should be noted that Legatus has been active in representing members; as we raised our concerns to both SAROC and to the LGA Board. Given the amount of time and expense for regional councils to attend meetings in Adelaide; I was satisfied with the outcome in relation to the constitutional changes and gratified to see increased levels of consultation afforded to the regions.

The drought has seen a significant impact to regional SA and whilst it was pleasing to see support from the Australian Government through the Drought Communities Program there were levels of inconsistencies which the Legatus Group raised with the Prime Minister. I note our region gained extra support with a further 6 of our councils being added onto the program following the initial 7. This program is providing up to \$13 million to our region for local infrastructure and other projects for communities and businesses who have been impacted by drought. Whilst we need to show that local government is able to deliver stimulus packages such as these in a timely manner and I note the role of the Legatus Group CEO who is currently working on a report for the Legatus Group and SAROC which will include issues of equity and clarity on the decision-making process.

The Legatus Group was active in its lobbying for road funding for a number of our major highways and I wrote to the State Minister on these matters. I was pleased to see the announcements by the Australian and South Australian Governments of funding for both the Horrocks and Barrier Highways. The Road and Transport Infrastructure Advisory Committee have been active this year in overseeing the delivery of stage 2 of the Legatus Group Regional Transport Plan which resulted in the Deficiency Action Plan and a robust assessment of this year's Special Local Roads Program funding applications. The Legatus Group 2019 Road and Transport Forum held on 12 July 2019 was a further successful outcome by the committee.

The region has been proactive in supporting the challenges and changing environment through the management of the Sector Agreement for the Climate Change Adaptation Plan and the subsequent release of the report on a Regional Sustainability Hub. This resulted in the Legatus Group being successful in their bid to project manage the Yorke Mid North Coastal Management Action Plan which is due for release later in 2019.

Our effort to encourage and foster closer working relationships with the three Regional Development Australia (RDA) organisations and Natural Resource Management Boards in our region; resulted in the successful Yorke Regional Planning Forum, workshops on the Creative Industries and the role of local

government in supporting businesses and the South Australian Regional Development Conference. The Legatus Group Visitor Information Services report was undertaken and will soon be presented to the board for consideration.

The Audit and Risk Management Group Committee have ensured that the work plan has assisted us in improving our governance. There has been valuable feedback gained from the Legatus Group Management Group meetings that have included a series of workshops and information sharing opportunities by and for the CEOs and I note with interest their discussions on Local Government Risk.

This year saw the formation of the Legatus Group Community Wastewater Management Advisory Committee who have been overseeing the 2-year Joint CWMS program, staging of a successful SA conference and overseeing the development of a regional sludge viability report which will soon be presented to the board for consideration.

It has been pleasing to see the continued dialogue with the six State Government Members of Parliament, and many of them making time to attend our board meetings. During the year the Legatus Group commenced greater interaction with Universities on research projects and this opportunity provided tangible project work for Interns whilst delivering cost effective research for the region.

In closing I would like to thank everyone who has taken a proactive role in progressing the region and thank both Mayor Bill O'Brien and Chairman Kathie Bowman for your roles as Deputy Chairs.

Mayor Peter Matthey

Chairman Legatus Group

CEO Report

In 2018-2019 the Legatus Group consolidated the sub-regional approach to operations and support across the constituent councils whilst strengthening the partnerships with other regional bodies by expanding this to include research projects with Universities.

Following the November 2018 Local Government elections, a series of meetings were arranged with each constituent council and these took the form of either presentations at council meetings or workshops with councils.

Along with over 30 Legatus Group Board and committee, Yorke Mid North Alliance and SAROC meetings the Legatus Group CEO was actively involved in partnering with fellow regional local government association executive officers. This has seen the Legatus Group CEO take a leadership role and manage several state-wide and regional topics which include:

- I. Regional LGAs:
 - a. SA Coastal Council Alliance – committee member
 - b. Rating Equity for Commercial and/or Industrial Land Uses Outside Towns in South Australia – LGA R&D grant
<https://legatus.sa.gov.au/wp-content/uploads/2018/11/Final-Report-Rating-Equity-for-Commercial-Industrial-Land-Uses-Outside-Towns-in-SA-1.pdf>
 - c. Socio-Economic impacts from the NDIS on regional local governments – LGA R&D grant
<https://legatus.sa.gov.au/wp-content/uploads/2018/11/KPPM-Legatus-NDIS-Report-FINAL-20-5-18-002.pdf>
 - d. Community Wastewater Management – State Conference and the regional Sludge Viability report (to be released following August 2018 Legatus Group meeting) – APRIntern grant
 - e. Digital Maturity – funding LGA R&D grant
<https://legatus.sa.gov.au/wp-content/uploads/2019/05/Legatus-Digital-Maturity-Index-Final-Report.pdf>
 - f. Regional representative on the working party for the LGA's Council Ready program

2. Regional Development South Australia
 - a. RDSA Conference – Tailem Bend
3. Yorke Mid North Alliance:
 - a. Yorke Mid North Regional Forum – Kadina
 - b. Climate Change – Sector Agreement and Sustainability Hub report – APRIntern grant
<https://legatus.sa.gov.au/wp-content/uploads/2019/07/Final-report-May-2019.pdf>

Other regional projects that the Legatus Group CEO has been managing / supporting are:

- 2030 Legatus Group Regional Transport Plan Deficiency Action Plan I completed
<https://legatus.sa.gov.au/wp-content/uploads/2019/07/Regional-Transport-Plan-Road-Deficiency-Action-Plans-Feb-19.pdf>
- Visitor Information Services review, which was completed, and this will be presented to the Legatus Group meeting on 30 August 2019 and published following their approval.
- Hummocks/Barunga Ranges Brighter Futures project commenced – funding from SA Government
- Yorke Mid North Coastal Management Action Plan commenced – funding NY NRM and APRIntern grants
- Youth into Volunteering – Building Better Futures grant
- Regional and sub/regional forums on the Music and Creative Industries
- Workshop on the role of local government in supporting local businesses

Support has been provided to constituent councils for the delivery of a regional / sub-regional approach for the Councils Disability Access Inclusion Action Plans which are due in 2020. There was an expression of interest submitted to the LGA for funding a regional wellbeing officer for the Legatus Group constituent councils which was not successful.

There continues to be work regarding the drought which includes collating the responses from all regional councils for a report to be developed for SAROC.

Support has been provided to the Legatus Management Group in their efforts to progress issues raised around Local Government Risk Management.

Through coordination by the Legatus Group, training was delivered by TafeSA for Certificate III in Water Industry Treatment (Wastewater) through the Small Regional Community funding with significant training costs being reduced and uptake by a total of 19 participants registering.

The Legatus Group continues to be in a healthy financial position with the balance from the year being \$166,358 and with an accumulated surplus and reserves at 30 June 2019 of \$1,000,821. There will be an assessment of the long-term financial coverage of the Legatus Group undertaken in the coming year and noting that the Rubble Royalties Funding ceases from 30 June 2020.

All grants were acquitted and reporting requirements for ongoing grants.

Benefits to constituent councils:

- Identify training needs for the Legatus Region Constituent Councils.
- Regional collaboration and priority setting and sharing of knowledge and resources in the areas outlined above.
- Delivery of regional strategic and business plans and annual work plans.
- Operate Legatus Group in accordance with legislative requirements and board policies and procedures.
- Well regarded by members and stakeholders as valid and relevant through regional collaboration and undertaking or supporting actions on identified priorities.
- Identify regional priorities through collaboration with members and stakeholders and develop agreed actions and/or support.
- Advocate with a single and united voice and in partnership with other Regional LGA's.

- Fostering of economic, environmental and social sustainability through pro-active, innovative, efficient and collaborative approaches to priority issues.

Benefits across the local government sector:

- Assistance with coordinating workshops and consultation sessions and improved regional delivery of LGA services.
- Identified and aided with regional and longer-term outcomes for Constituent Councils.
- Facilitates stronger regional collaboration on projects and areas for sharing of knowledge and services.
- Being able to undertake research projects on the needs specific to regional councils.

Observation:

Due to the November 2018 Local Government elections there was a slight slowdown in progressing regional projects and awareness of the Legatus Group given that there were 8 new board members. Since the election there has been stronger interest by constituent councils to bring issues forward and the formation of the committees has resulted in a more active interaction to address issues.

A focus has been on securing data to assist in decision making and to assist with raising policy issues through the board and SAROC. This year has seen the constructive dialogue with Constituent Councils, Members of Parliament, Ministers, the Local Government Association SA, public servants and other regional stakeholders. This is a result of the Legatus Group CEO position having been settled and by gaining greater clarity on the actions and projects.

Simon Millcock
CEO Legatus Group

The Legatus Group Audit and Risk Committee summary of activities undertaken, and recommendations made during 2018-2019. The committee met on 4 occasions during 2018-2019 with the following attendance:

Date	No of Members Attending
3Aug 2018	4
30 Nov 2018	3
30 Jan 2019	3
30 Apr 2019	4

Committee Member	No of Meetings Attended
Mayor Ray Agnew	1
Chairman Kathie Bowman	4
Mayor Colin Nottle	1
Mayor Denis Clark	2
Colin Davies	2
Ian McDonald	1

The following table sets out the principal issues addressed by the Committee for 2018-19 year:

Principal Issues Examined	Recommendations to Board
Financial Report 2018-2019	No issues, unqualified audit, adopt
Review of budget against actuals	Noted the need for Legatus Group to endorse 2017-2018 adopted budget against actuals for annual financial report
Review of work plan, internal controls	Work planned developed
Charter	Variations to charter noted and recommended and adopted including the need for new auditor and Dean Newberry appointed
Business, Budget and Strategic Plan	Noted the development of the 2018-2019 business plan and budget
Membership	Recommendations to Board re membership
Equity / reserves	Recommendations to Board on levels to be held
Exemption for having committee	Supported the approach for exemption of committee

Chairman Kathy Bowman
Chairman Legatus Group Audit and Risk Management Committee

Financial Statement year ending 30 June 2019 which was adopted at the 30 August 2019 legatus Group AGM. The Legatus Group Charter requires that the AGM receive the audited financial statement for the preceding financial year.

The 2018/2019 Legatus Group audited annual financial report was undertaken by Dean Newberry and Partners. This report was prepared by Mr Sean Cheriton The Flinders Ranges Council Acting Finance and Administration Manager and was an agenda item at the Legatus Group Audit and Risk Committee meeting held on 22 August 2019. This meeting endorsed the Legatus Group annual financial statement for the year ending 30 June 2018 as presenting a fair view of the state of the financial affairs of the Legatus Group and that the board adopt the annual financial statement. The meeting also recommended that the Legatus Group retain Dean Newberry and Partners as Auditors for the year end 30 June 2020.

The reports and statements form part of the Legatus Group Annual Report which will be distributed to Constituent Councils for inclusion with their own annual reporting requirements.

The regulations also require that on an annual basis, the Chief Executive Officer of each Constituent Council, the Legatus Group Chair and the Chair of the Audit Committee provide a statement of certification that the auditor is independent of the subsidiary. This has been completed.



2019 Audit
Completion Report



2019 Certification
of Auditors Indepen



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.pdf



Legatus AFS
2018-2019 (v2).pdf

LEGATUS GROUP

Audit Completion Report

Financial Year Ended 30 June 2019

214 Melbourne Street
North Adelaide SA 5006

Jim Keogh
E: jimkeogh@deannewbery.com.au
P: 8267 4777
W: deannewbery.com.au



21 August 2019

Mayor Peter Matthey
Chairperson
LEGATUS Group
PO Box 419
CLARE SA 5453

Dear Mayor Matthey

**RE: External Audit Completion Report
Financial Year Ended 30 June 2019**

Our audit team has completed the field work of the external audit of LEGATUS Group (the Group). The purpose of this report is to provide the Group's Board, Audit Committee and Administration a summary of the significant matters that have arisen from our audit of the Group for the financial year ended 30 June 2019.

We are pleased to advise that subject to finalisation of the outstanding matters outlined in Section 1 of this report, our 2019 Audit Report will be an unmodified opinion.

This report has been prepared to comply with Australian Auditing Standard (ASA) 260 *Communication with Those Charged with Governance* and ASA 265 *Communicating Deficiencies in Internal Controls to Those Charged with Governance and Management*.

214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

T: (08) 8267 4777
F: (08) 8239 0895
E: admin@deannewbery.com.au

A&N: 30 164 612 890

I would like to thank the Administration for the support provided throughout the year.

If you require further information on any of the information above, please feel free to contact me on 8267 4777 or jimkeogh@deannewbery.com.au.

Yours sincerely
DEAN NEWBERY & PARTNERS

A handwritten signature in black ink, appearing to read "Jim Keogh".

Jim Keogh
Partner

C. Chief Executive Officer
C. Chairperson, Audit Committee

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Disclaimer

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1. Scope and Status of the Audit

All audit procedures have been designed and carried out by our audit staff to provide us with reasonable assurance that the financial report, as a whole, is free from material misstatement.

Responsibilities and Objectives

The responsibility for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*, rests with Management. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement. The responsibility of the Management is also extended to include; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Our audit testing is not undertaken with the express purpose to disclose weaknesses in internal controls. Our testing of internal controls is undertaken to a sufficient level to enable us to rely on information obtained in the course of our audit relevant to the preparation of the financial report.

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

Fraud and Litigation

As part of our audit we have discussed with the Administration's management staff;

- The safeguards in place in relation to the prevention and detection of fraud
- The existence of any fraud
- The existence of any litigation and claims.

We have not become aware of any matter which should be brought to the Board or Audit Committee's attention.

Outstanding Matters

Our audit field work component of external audit of the Group for the financial year ended 30 June 2019 has now been completed. Before our 2019 Auditor Report is issued, the following outstanding matters require to be addressed:

- Completion of audit procedures relating to ASA 560 Subsequent Events to be performed up to the date of signing the Audit Report.
- Receipt of the Annual Financial Statements, certified by the Board and Administration, as required.
- Receipt of the certified Management Representation Letter

Independence

In accordance with our professional ethical requirements, we confirm that, for the audit of the Group for the financial year ended 30 June 2019, all members of our audit team have maintained their independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board and in accordance with *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Audit Status

All requested audit adjustments have been processed and disclosures within the financial report appropriately modified based on audit testing completed.

All requested information has been provided by the Administration during the course of the audit.

Subject to the finalisation of the matters outlined above, we expect to issue an unmodified audit report for the 2018/19 financial year.

2. Summary of Misstatements

There remain no misstatements that have not been adjusted by the Administration that have been identified during the course of our audit or that in our assessment, require to be reported to the Group's Audit Committee.

Any misstatements, either individually or in aggregate, that are considered to be immaterial, have not been reported and regarded as being minor in the context of the financial report as a whole.

All requested audit adjustment have been processed within the financial report appropriately modified based on audit testing completed.

Subject to all matters being appropriately completed as outlined in Section 1 of this report, we anticipate to be issuing an unqualified audit opinion on the financial statements (Section 129(1)(a) audit opinion).

Materiality

An item is considered material to the financial statements if, through its omission or non-disclosure, the financial statements would no longer show a true and fair view. Materiality is set at the outset of planning to ensure that an appropriate level of audit work is planned. It is then used throughout the audit process in order to assess the impact of any item on the financial statements. Any identified errors or differences greater than 5% of materiality will be recorded on a schedule of potential misstatements. These are assessed individually and in aggregate, discussed with you and, if you do not adjust, as signed off by you in your letter of representation to us, confirming your view that they are immaterial to the financial statements an item of low value may be judged material by its nature. An item of higher value may be judged not material if it does not distort the truth and fairness of the financial statements.

3. Matters to be Addressed in Future Financial Years

As a result of the audit work recently completed, the following audit matters are recommended to be addressed by the Administration;

No.	Audit Matter	Comment
1	Changes to Accounting Standards	<p>We recommend that the Group consults with its Audit Committee to undertake an assessment as to whether any of the new accounting standards will have an impact on existing accounting policies. New accounting standards have come into effect as from 1 July 2019 that may result in amendments to existing accounting policies of the Group that may have an impact on the future reported financial performance and position.</p> <p>In particular, the following accounting standards should be considered by the Group:</p> <ul style="list-style-type: none">• AASB 15 Revenue from Contracts with Customers• AASB 16 Leases• AASB 1058 Income of Not-for-Profit Entities
2	Internal Controls	<p>As is our standard practice for all audit clients, we recommend the Administration regularly undertakes a review and update of the effectiveness of internal controls operating throughout the Group.</p> <p>From our experience, particular focus should be placed on the internal control framework surrounding the banking security procedures, level of insurance cover of assets and procurement practices. We recommend that any review of controls be conducted in consultation with the Group's Audit Committee.</p>

4. Draft Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

To the members of the LEGATUS Group

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a general purpose financial report, of the LEGATUS Group (the Group), which comprises the Statement of Financial Position as at 30 June 2019, the Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, notes to the financial statements including a summary of significant accounting policies and the Certification of the Financial Statements.

In our opinion, the financial report gives a true and fair view of the financial position of the Group as at 30 June 2019, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

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

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

Responsibilities of Management for the Financial Report

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

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

The management of the Group is responsible for overseeing the financial reporting process.

4. Draft Independent Auditor's Report (Cont.)

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY & PARTNERS
CHARTERED ACCOUNTANTS

JIM KEOGH
PARTNER

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the LEGATUS Group for the year ended 30 June 2019, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

**Jim Keogh****Partner****DEAN NEWBERY & PARTNERS**
CHARTERED ACCOUNTANTS**Dated the 21st day of August 2019**


LEGATUS GROUP

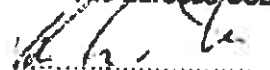
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2019

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 2019, the Council's Auditor, Dean Newbery & Partners, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act

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


CHIEF EXECUTIVE OFFICER
The Barossa Council


CHIEF EXECUTIVE OFFICER
Clare & 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 Pirie Regional Council


CHIEF EXECUTIVE OFFICER
York Peninsula Council


CHIEF EXECUTIVE OFFICER
Wakefield Regional Council


CHIEF EXECUTIVE OFFICER
District Council of Barunga West


CHIEF EXECUTIVE OFFICER
District Council of the Copper Coast



CHIEF EXECUTIVE OFFICER
Regional Council of Goyder


CHIEF EXECUTIVE OFFICER
Adelaide Plains Council


CHIEF EXECUTIVE OFFICER
Northern Areas Council

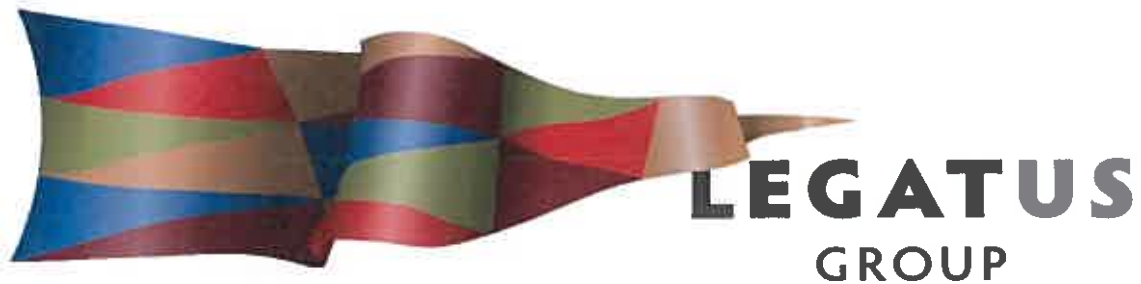

CHIEF EXECUTIVE OFFICER
District Council of Orroroo Carleton


CHIEF EXECUTIVE OFFICER
District Council of Peterborough


CHAIRMAN
Legatus Group
Board of Management

Date:

CENTRAL LOCAL GOVERNMENT
REGION of SA
trading as



Annual Financial
Statements

For the financial year

1 July 2018 – 30 June 2019

LEGATUS GROUP

General Purpose Financial Reports for the year ended 30 June 2019

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LEGATUS GROUP

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2019

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 2019 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Group provide a reasonable assurance that the Group's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Group's accounting and other records.

.....
Simon Francis MILLCOCK
CHIEF EXECUTIVE OFFICER

.....
Mayor Samuel Peter MATTEY
PRESIDENT

Date:

LEGATUS GROUP

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2019

	Notes	2019 \$	2018 \$
INCOME			
Grants, subsidies and contributions	2	509,232	345,527
Investment income	2	16,573	13,817
Reimbursements	2	37,664	4,545
Other income	2	169,431	196,398
Total Income		<u>732,899</u>	<u>560,287</u>
EXPENSES			
Employee costs	3	191,317	218,452
Materials, contracts & other expenses	3	355,899	230,102
Depreciation, amortisation & impairment	3	6,311	6,311
Total Expenses		<u>553,527</u>	<u>454,865</u>
OPERATING SURPLUS / (DEFICIT)		<u>179,372</u>	<u>105,422</u>
NET SURPLUS / (DEFICIT)		<u>179,372</u>	<u>105,422</u>
transferred to Equity Statement			
Total Other Comprehensive Income		<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>179,372</u>	<u>105,422</u>

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

LEGATUS GROUP

STATEMENT OF FINANCIAL POSITION as at 30 June 2019

	Notes	2019 \$	2018 \$
ASSETS			
Current Assets			
Cash and cash equivalents	5	972,087	808,876
Trade & other receivables	5	69,801	8,759
Total Current Assets		1,041,888	817,635
Non-current Assets			
Infrastructure, property, plant & equipment	7	11,177	17,488
Total Non-current Assets		11,177	17,488
Total Assets		1,053,065	835,123
LIABILITIES			
Current Liabilities			
Trade & other payables	8	46,729	6,277
Provisions	8	2,568	7,037
Total Current Liabilities		49,297	13,314
Non-current Liabilities			
Provisions	8	2,947	360
Total Non-current Liabilities		2,947	360
Total Liabilities		52,244	13,674
NET ASSETS		1,000,821	821,449
EQUITY			
Accumulated Surplus		166,358	55,336
Other Reserves	9	834,463	766,113
TOTAL EQUITY		1,000,821	821,449

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 2019

		Accumulated Surplus	Other Reserves	TOTAL EQUITY
2019	Notes	\$	\$	\$
Balance at end of previous reporting period		55,336	766,113	821,449
Net Surplus / (Deficit) for Year		179,372	-	179,372
Other Comprehensive Income				
Transfers between reserves	9	(68,350)	68,350	-
Balance at end of period		166,358	834,463	1,000,821
2018				
Balance at end of previous reporting period		121,695	594,332	716,027
Net Surplus / (Deficit) for Year		105,422	-	105,422
Other Comprehensive Income				
Transfers between reserves	9	(171,781)	171,781	-
Balance at end of period		55,336	766,113	821,449

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

LEGATUS GROUP

STATEMENT OF CASH FLOWS

for the year ended 30 June 2019

	Notes	2019 \$	2018 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Investment receipts		18,714	13,419
Grants utilised for operating purposes		454,232	371,442
Reimbursements		37,664	5,000
Other revenues		161,248	194,450
<u>Payments</u>			
Employee costs		(186,562)	(217,537)
Materials, contracts & other expenses		(322,084)	(277,757)
Net Cash provided by (or used in) Operating Activities		163,211	89,017
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>		-	-
<u>Payments</u>		-	-
Net Cash provided by (or used in) Investing Activities		-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>		-	-
<u>Payments</u>		-	-
Net Cash provided by (or used in) Financing Activities		-	-
Net Increase (Decrease) in cash held		163,211	89,017
Cash & cash equivalents at beginning of period	11	808,876	719,859
Cash & cash equivalents at end of period	11	972,087	808,876

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 2019

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1. Basis of Preparation

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

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

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

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

1.1 Historical Cost Convention

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

1.2 The Local Government Reporting Entity

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

The Constituent Councils are:

- | | |
|---|--|
| 1. The Barossa Council | 2. District Council of Mount Remarkable |
| 3. 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.

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2019

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

1.4 Cash, Cash Equivalents and other Financial Instruments

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

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 12.

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	\$5,000
Motor Vehicles, Other Plant & Equipment	\$5,000

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

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually. Major depreciation periods for each class of asset are shown below.

Office Furniture & Equipment	5 to 10 years
Motor Vehicles, Other Plant & Equipment	3 to 5 years

1.6 Payables

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

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

1.7 Employee Benefits

Salaries, Wages & Compensated Absences

The Group has two employees as at the 30th June 2019, a Chief Executive Officer and a Project 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.

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2019

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

1.8 Superannuation

The Group contributes the statutory 9.5% SGC superannuation to the nominated superannuation funds for the Chief Executive Officer and Project Officer.

1.9 GST Implications

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

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

1.10 New Accounting Standards

Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2019 reporting period and have not been used in preparing these reports.

AASB15	Revenue from Contracts with Customers
AASB16	Leases
AASB1058	Income of Not-for-Profit Entities

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2019

Note 2 - INCOME

	2019 \$	2018 \$
INVESTMENT INCOME		
Interest on investments		
Local Government Finance Authority	16,507	13,741
Banks	65	76
	<u>16,573</u>	<u>13,817</u>
REIMBURSEMENTS		
- for Legal, Climate Change, USGRPG	37,664	4,545
	<u>37,664</u>	<u>4,545</u>
OTHER INCOME		
Council Contributions	165,225	162,750
Sundry	4,206	33,648
	<u>169,431</u>	<u>196,398</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS		
Sundry	509,232	345,527
	<u>509,232</u>	<u>345,527</u>
<i>The functions to which these grants relate are shown in Note 12.</i>		
Sources of grants		
State government	115,000	345,527
LGA	394,232	-
	<u>509,232</u>	<u>345,527</u>
Conditions over grants & contributions		
<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>	537,786	366,006
<i>Less: expended during the current period from revenues recognised in previous reporting periods</i>		
A009 - Special Projects	(6,650)	-
P022 - Roads & Transport	-	(1,805)
P024 - Climate Change Co-ordinator 2015-17	-	(51,779)
Subtotal	<u>(6,650)</u>	<u>(53,584)</u>
<i>Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
P022 - Roads & Transport	10,000	-
P025 - Outreach Stage 2		49,687
P028 - Regional Capacity Building	30,000	174,543
A009 - Special Projects		1,134
Subtotal	<u>40,000</u>	<u>225,364</u>
<i>Unexpended at the close of this reporting period</i>	<u>571,136</u>	<u>537,786</u>
<i>Net increase (decrease) in assets subject to conditions in the current reporting period</i>	<u>33,350</u>	<u>171,780</u>

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2019

Note 3 - EXPENSES

	2019 \$	2018 \$
EMPLOYEE COSTS		
Salaries and Wages	141,645	162,958
Employee leave expense	23,815	16,780
Redundancy	-	5,385
Pay in Lieu of Notice	-	5,385
Superannuation	15,217	16,330
Workers' Compensation Insurance	1,333	2,262
CEO Relocation	-	1,239
Professional Development	664	649
FBT	8,644	7,464
Total Operating Employee Costs	191,317	218,452
 Total Number of Employees	 1.3	 1.0
<i>(Full time equivalent at end of reporting period)</i>		
MATERIALS, CONTRACTS & OTHER EXPENSES		
Prescribed Expenses		
Auditor's Remuneration	2,000	2,000
Subtotal - Prescribed Expenses	2,000	2,000
Other Materials, Contracts & Expenses		
Contractors & Consultants	303,167	162,372
Unleaded Fuel	4,734	5,576
Other Motor Vehicle Costs	3,540	-
Members Allowances & Support	4,600	4,270
Meetings & Conferences	6,937	5,318
Insurance	7,735	7,750
Rental - Premises	9,009	16,477
Advertising	1,650	316
Accommodation	768	3,994
Airfares	-	499
Travel - Reimbursement	425	2,445
Catering & Meals	1,040	6,340
Telephone & Internet	4,894	6,870
Postage/Stationery/IT	3,575	3,875
Sundry	1,826	2,000
Subtotal - Other Materials, Contracts & Expenses	353,899	228,102
	355,899	230,102
 DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Motor Vehicle	6,311	6,311
	6,311	6,311

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2019

Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

2019	2018
Nil	Nil

Note 5 - CURRENT ASSETS

	2019	2018
	\$	\$
CASH & EQUIVALENT ASSETS		
Cash at Bank	78,151	3,590
Deposits at Call	893,936	805,286
	<u>972,087</u>	<u>808,876</u>
TRADE & OTHER RECEIVABLES		
Accrued Revenues	944	3,085
Debtors - General	55,000	237
GST Recoupment	13,857	5,437
	<u>69,801</u>	<u>8,759</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 2019

Fair Value Level	2018 \$				2019 \$			
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Note 7 - PLANT & EQUIPMENT								
Motor Vehicle	-	33,353	(15,865)	17,488	-	33,353	(22,176)	11,177
Computers & Software	-			-				-
TOTAL PLANT & EQUIPMENT	-	33,353	(15,865)	17,488	-	33,353	(22,176)	11,177
Comparatives	-	37,301	(13,502)	23,799	-	33,353	(15,865)	17,488

	2018 \$	CARRYING AMOUNT MOVEMENTS DURING YEAR \$							2019 \$
		Additions		Disposals	Depreciation	Impairment	Transfers		Net Revaluation
		New/Upgrade	Renewals				In	Out	
	CARRYING AMOUNT								CARRYING AMOUNT
Note 7 - PLANT & EQUIPMENT									
Motor Vehicle	17,488	-	-	-	(6,311)	-	-	-	11,177
Computers & Software	-	-	-	-	-	-	-	-	-
TOTAL PLANT & EQUIPMENT	17,488	-	-	-	(6,311)	-	-	-	11,177
<i>Comparatives</i>	23,799	-	-	-	(6,311)	-	-	-	17,488

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2019

Note 8 - LIABILITIES

	2019		2018	
	\$		\$	
TRADE & OTHER PAYABLES	Current	Non-current	Current	Non-current
Goods & Services	24,196	-	-	-
Accrued expenses - employee entitlements	6,637	-	-	-
GST & PAYG	15,896	-	6,277	-
	<u>46,729</u>	<u>-</u>	<u>6,277</u>	<u>-</u>
PROVISIONS				
Employee entitlements (including oncosts)	2,568	2,947	7,037	360
	<u>2,568</u>	<u>2,947</u>	<u>7,037</u>	<u>360</u>

Note 9 - RESERVES

OTHER RESERVES	1/7/2018	Transfers to Reserve	Transfers from Reserve	30/6/2019
General Reserve	31,093	35,000	-	66,093
1 A009-Special Projects	16,475	-	(6,650)	9,825
2 P003-Waste Management	16,273	-	-	16,273
3 P022-Roads & Transport	36,087	10,000	-	46,087
4 P024-Climate Change Co-Ordinator 2015-17	11,694	-	-	11,694
5 P025-LG Outreach Phase 2	132,922	-	-	132,922
6 P027-LG Reform - Incentive Risk	144,000	-	-	144,000
7 P028-Regional Capacity Building	377,569	30,000	-	407,569
TOTAL OTHER RESERVES	<u>766,113</u>	<u>75,000</u>	<u>(6,650)</u>	<u>834,463</u>
Comparatives	<u>594,332</u>	<u>225,364</u>	<u>(53,583)</u>	<u>766,113</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**
Legatus 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 2019

Note 10 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2019 \$	2018 \$
Total cash & equivalent assets	5	<u>972,087</u>	<u>808,876</u>
Balances per Cash Flow Statement		<u>972,087</u>	<u>808,876</u>

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

Net Surplus (Deficit)	179,372	105,422
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	6,311	6,311
Net increase (decrease) in unpaid employee benefits	<u>4,755</u>	<u>915</u>
	190,438	112,648
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	33,815	16,645
Net increase (decrease) in trade & other payables	<u>(61,042)</u>	<u>(40,276)</u>
Net Cash provided by (or used in) operations	<u>163,211</u>	<u>89,017</u>

(c) Non-Cash Financing and Investing Activities

(d) Financing Arrangements

Unrestricted access was available at balance date to the following lines of credit:
Corporate Credit Cards 1,000 -

Note 11 - FUNCTIONS

The activities of the Region are categorised into the following programmes

- 1 A009-Special Projects
- 2 P015-Local Government Reform
- 3 P022-Roads & Transport
- 4 P024-Climate Change Co-Ordinator 2015-17
- 5 P025-LG Outreach Phase 2
- 6 P027-LG Reform - Incentive Risk
- 7 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 2019

Note 12 - FINANCIAL INSTRUMENTS

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p>Terms & conditions: Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 1.25% as at 30 June 2019</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Trade & other debtors	<p>Accounting Policy: Carried at nominal value.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Group.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

Liquidity Analysis

2019	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	972,087			972,087	972,087
Receivables	69,801			69,801	69,801
Total	1,041,888	-	-	1,041,888	1,041,888
Financial Liabilities					
Payables	24,196	-	-	24,196	24,196
Total	24,196	-	-	24,196	24,196

2018	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	808,876		-	808,876	808,876
Receivables	8,759		-	8,759	8,759
Total	817,635	-	-	817,635	817,635
Financial Liabilities					
Payables	-	-	-	-	-
Total	-	-	-	-	-

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 2019

Note 13 - FINANCIAL INDICATORS

	2019	2018	2017
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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>	24.5%	18.8%	5.2%
Total Operating Income			

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

Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	(135%)	(143%)	(119%)
Total Operating Income			

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

Asset Renewal Funding Ratio

<u>Net Asset Renewals</u>	0%	0%	0%
Depreciation expenditure			

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2019

Note 14 - 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

	2019 \$	2018 \$
Income	732,899	560,287
Expenses	<u>(553,527)</u>	<u>(454,865)</u>
Operating Surplus / (Deficit)	179,372	105,422
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	-	-
Add back Depreciation, Amortisation and Impairment	<u>6,311</u>	<u>6,311</u>
	185,683	111,733
Net Outlays on New and Upgraded Assets		
Amounts received specifically for New and Upgraded Assets	<u>-</u>	<u>-</u>
Net Lending / (Borrowing) for Financial Year	<u>185,683</u>	<u>111,733</u>

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2019

Note 15 - 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, 2 persons were paid the following total compensation:

	2019 \$	2018 \$
Salaries, allowances & other short term benefits	165,460	149,999
Member Allowance	4,600	4,270
Post-employment benefits	15,217	14,250
FBT	8,644	15,235
TOTAL	193,921	183,754

The Group received the following amounts in total:

	2019 \$	2018 \$
Contributions for fringe benefits tax purposes	-	-
TOTAL	-	-

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

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

LEGATUS GROUP

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2019

Note 16 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE STATEMENT OF FINANCIAL POSITION

There are no contingencies, assets or liabilities not recognised in the financial statements for the year ended 30 June 2019.

Note 17 - EVENTS OCCURRING AFTER REPORTING DATE

There were no events subsequent to 30 June 2019 that need to be disclosed in the financial statements.

LEGATUS GROUP

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2019

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 2019, the Council's Auditor, Dean Newbery & Partners, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

.....
CHIEF EXECUTIVE OFFICER
The Barossa Council

.....
CHIEF EXECUTIVE OFFICER
District Council of Barunga West

.....
CHIEF EXECUTIVE OFFICER
Clare & Gilbert Valleys Council

.....
CHIEF EXECUTIVE OFFICER
District Council of the Copper Coast

.....
CHIEF EXECUTIVE OFFICER
The Flinders Ranges Council

.....
CHIEF EXECUTIVE OFFICER
Regional Council of Goyder

.....
CHIEF EXECUTIVE OFFICER
Light Regional Council

.....
CHIEF EXECUTIVE OFFICER
Adelaide Plains Council

.....
CHIEF EXECUTIVE OFFICER
District Council of Mount Remarkable

.....
CHIEF EXECUTIVE OFFICER
Northern Areas Council

.....
CHIEF EXECUTIVE OFFICER
Port Pirie Regional Council

.....
CHIEF EXECUTIVE OFFICER
District Council of Orroroo Carrieton

.....
CHIEF EXECUTIVE OFFICER
York Peninsula Council

.....
CHIEF EXECUTIVE OFFICER
District Council of Peterborough

.....
CHIEF EXECUTIVE OFFICER
Wakefield Regional Council

.....
CHAIRMAN
Legatus Group
Board of Management

Date:

LEGATUS GROUP
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2019

STATEMENT BY AUDITOR

I confirm that, for the audit of the financial statements of the Legatus Group for the year ended 30 June 2019, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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

John Jovicevic

Partner

Dean Newbery & Partners

Dated this day of 2019