



Working with our rural & coastal communities



District Council of Lower Eyre Peninsula
2020/21 ANNUAL REPORT

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FROM THE MAYOR, JO-ANNE QUIGLEY



The continued uncertainty of the COVID 19 pandemic dominated council proceedings into the 2020/2021 year. Council maintained financial support packages to businesses at the Port Lincoln Airport to help keep them viable. Passenger numbers slowly increased with the build-up of intrastate and interstate travel encouraged by both State and Federal Governments. The Port Lincoln Airport unveiled a new baggage carousel, this upgrade has improved the visitor experience immensely.

As a consequence of the increase in intrastate and interstate travel there was unprecedented numbers visiting our smaller coastal communities. This led to degradation to our pristine coastline and camp sites including rubbish dumping, damage to vegetation and toilet paper everywhere. Council staff and residents did an amazing job of getting out and supporting these areas with the clean-up. Council has decided to implement a camping permit system along with a 'leave only footprints' campaign to help manage visitors and camping into the future.

The COVID 19 vaccination rollout commenced and Council supported this by way of informing rate payers of clinic dates and times on our website. Council plans to update and improve the Information Technology in Chambers to allow for on-line meetings to meet the new demand in this space since the COVID 19 pandemic began.

December 2020 saw the announcement of CEO Rod Pearson's retirement. Rod has been a member of Council staff for 27 years, 13 of those as CEO. Rod's passion for Local Government and the Lower Eyre Peninsula made him an outstanding leader. Rod led the District Council of Lower Eyre Peninsula with integrity, honesty and always put best practice first. I wish Rod and wife Cathy all the very best in their retirement. He will be truly missed.

February saw the start of the recruitment of a new CEO. I am delighted to welcome Delfina Lanzilli to this role and am excited to move forward on this journey with her, staff and councillors and I can't wait to see where it leads us.

Council continues to work towards better outcomes for our district. The Disability Access and Inclusion Plan was adopted by council in January 2021 and is available to view on our website. Council initiated the preparation of a Coffin Bay Masterplan and are working jointly with Flinders University over the next few years on a study of the water ways in Kellidie Bay.

Council along with the entire state continued to work through the new Planning Reform Code and was excited to be the first regional council to process a Development Application in the new portal. The Local Government Review Bill continues to be unveiled with staff looking at best practice to implement the many changes.

Council continues to support community groups in various ways, none more important than our grant program. We were delighted to support the Cummins Tennis Club light upgrade and the Cummins & District Tourism Committee to erect new Entrance Signs with our Community Reserve Support Grants. Our Community Capital Support Grants went to the Big Swamp Community Centre Toilet Block build, United Yeelanna Football Club Kids Room, Point Boston Community Corporation to turn the old Water Plant building into a Community Hub and Bushfire Refuge and Coffin Bay Progress Association Pontoon Rebuild.

Council also continues to support Community Groups with seed funding for larger infrastructure projects like the Wangary Oval Lighting upgrade, Cummins Joint Building Facility at the Town Oval and the Coffin Bay Yacht Club Jetty rebuild.

Coral Expedition Cruises visited Coffin Bay in February 2021 and are planning further trips in the coming years. This is an exciting new tourism opportunity to our region. Council agreed to participate in the Adelady promotion to showcase the Lower Eyre Peninsula, this proved to be great exposure for our district with many tourism opportunities coming our way. It was pleasing to see that both Cummins and Coffin Bay again reached the final of the Agricultural Town of the Year Award, well done to those businesses and community groups that keep these towns viable and vibrant.

Roads are and always will be at the heart of core Council business. Council was again successful in gaining Special Local Road Program funding to continue works on the Bratten Way. Due to the COVID 19 pandemic, the State Government introduced the Local Government Infrastructure Partnership Program to help stimulate the economy. This was a 50:50 funded program and Council was successful in obtaining \$918,250 to upgrade the Flinders Highway just west of the Port Lincoln Golf Course to 220m west of Wine Shanty Road. The State Government has commenced the overtaking lane on the Lincoln Highway south of Louth Bay and I am sure residents using this stretch of road will soon see the benefits.

Council also received Phase 1 and 2 of the Commonwealth's Local Road and Community Infrastructure Program totalling some \$999,095. This stimulus money was put to a variety of projects including the Railway Triangle upgrade, Coffin Bay Cemetery and Morgan Reserve improvements, Nyrocca Camp Site, Louth Bay Foreshore works, Dorward Reserve upgrades and rubble road re-sheeting of Chapman Road, Fishery Bay Road, and Mt Drummond Road.

Council continues to actively participate in the Eyre Peninsula Local Government Association. As a whole of Eyre Peninsula we have a louder voice at the table and have initiated discussions into joint programs such as establishing a Joint Planning Board, Eyre Peninsula Transport Strategy, Coastal Signage, Fire Safety, Shared Services and a Roadside Vegetation Management Plan.

In closing I would like to thank our partners in the EPLGA, RDAEP and the Cummins and District Financial Services along with all community reference groups for continuing to work alongside of us for the betterment of our District and Peninsula. I look forward to another productive year as we continue to navigate through the COVID 19 pandemic.

Mayor Jo-Anne Quigley



Pictured: Kevin Tobler with Mayor Quigley after receiving his Australian Citizenship Certificate on Australia Day

FROM THE CHIEF EXECUTIVE OFFICER, DELFINA LANZILLI



From my first day as the CEO, it was evident that the Council cares for its communities by supporting the way residents live, work and play. This ethos made my transition into local government very comfortable and enabled me to work closely with the Elected Members to help them achieve their objectives and to continue building upon a strong foundation going forward.

A foundation that was supported by Council's previous, CEO, Rod Person whose contribution to Council and dedication to the community was paramount. Thank you Rod.

One of my first learnings, against the backdrop of COVID-19 was that the Council is more than roads and rubbish and that they deliver many services and facilities compared to other tiers of government. With that in mind, financial sustainability underpins everything we do so my first key task was to ensure Council's draft 21-30 Long Term Financial Plan, 21-30 Asset Management Plan and 21-22 Annual Business Plan and Summary was fit for purpose and contributed towards building strong and vibrant communities.

We continued to manage the COVID-19 pandemic by adapting to a 'new normal', always helping our community of residents and ratepayers to stay connected and informed. This included the ongoing support to all our staff as well as providing financial support packages to businesses at the Port Lincoln Airport.

Particularly noteworthy was the consultation process of the Coffin Bay Masterplan providing a vision and framework for how this area can grow and develop that is consistent with its character. This was somewhat overshadowed by the biggest modernization of the planning system in 20 years with the implementation of many reforms.

I am looking forward to working with our community, key stakeholders, the Mayor, Elected Members and the dedicated staff of Council to deliver on Council's goals. I would especially like to thank our Council and staff for welcoming me into the district with such enthusiasm and commitment.

Delfina Lanzilli

COUNCIL HISTORY & PROFILE

The District Council of Lower Eyre Peninsula is largely a rural community, interspaced with small country and coastal towns.

The extensive east and west coasts of Council's boundaries provide magnificent fishing and surfing beaches, complimented by breathtaking views of rugged cliffs, idyllic picnic-spots and the beauty of the colour-changing Marble Ranges.

The major industries of agriculture, aquaculture, fishing and tourism are recognised as being of primary significance in the State's economy.

The District Council of Port Lincoln was proclaimed on 1 January 1880, and at this time its area comprised only the Hundred of Lincoln. Following the passing of the District Council's Act No. 419 of 1887 the area of the District Council of Port Lincoln was extended on 5 January 1888 to include the remainder of the County of Flinders and all the surrounding islands.

On 3 July 1890 the Hundreds of Kiana, Mitchell and Shannon were added to the Council area. The Hundreds of Yaranyacka, Koppio and Stokes were severed from the District Council of Port Lincoln and together with other areas formed the District Council of Tumby Bay - promulgated on 21 June 1906.

On 18 August 1921, an area of 2,153 hectares was severed from the District Council of Port Lincoln to become the

Corporate Town of Port Lincoln, with the remainder of the area becoming known as the District Council of Lincoln. On 21 March 1935, approximately 1,214 hectares was severed from the Corporation of Port Lincoln and re-annexed to the District Council of Lincoln. On 1 July 1981, an area of 1,970 hectares was severed from the District Council of Lincoln and annexed to the Corporation of the City of Port Lincoln and on 1 July 1982, an area of 1,634 hectares was severed from the District Council of Lincoln and annexed to the District Council of Tumby Bay.

The Council area was divided into five wards until 1938, when on 7 April, the area was further divided to create six wards, with one Councillor for each ward. This remained until 20 February 1947, when the number of Councillors for Mortlock Ward was increased to two, effective from the first Saturday in July.

On 19 November 1987, a proclamation was gazetted re-dividing the area into four wards, whilst maintaining the number of Councillors at seven. These changes took effect on 1 January 1989.

On 21 January 1988, by proclamation in the government Gazette, the name of the Council was changed to the District Council of Lower Eyre Peninsula. On 7 April 1994, a proclamation appeared in the Government Gazette to

abolish the ward boundaries and the seven Councillor memberships were retained.

The Council today encompasses an area of 4,754 square kilometres with 709 kms of coastline. The resident population is 5,510 and the Council is responsible for maintaining a road network of 1,323 kms of which 140 kms is sealed. Council owns and operates the Port Lincoln Airport, which plays a vital role in the transport system serving Eyre Peninsula.

In 2020/21, the airport catered for 117,725 passengers and 4,376 regular passenger transport aircraft movements supported by Qantaslink and Regional Express, plus 9,722 general aviation and recreational aviation aircraft movements. Emergency services accounted for a further 970 flights movements.

Council owns and operates sixteen aged independent living units in Cummins. Council also owns the Coffin Bay Caravan Park and the operation of this facility is leased to independent managers.

The Head Office of Council is located in Cummins and the original office in Port Lincoln has been retained as a Branch Office. Works Depots and staff are located in Cummins and at the Port Lincoln Airport. Council has a work force of forty-nine employees (44 FTE) and contracts out a number of specialised functions and major projects.

COUNCIL INFORMATION



MAIN OFFICE

Open to public: Mon-Fri, 9am-5pm

Street Address: 32 Railway Terrace, Cummins

Postal Address: PO Box 41, Cummins SA 5631

Phone: 8676 0400

Fax: 8676 2375

Email: mail@dclep.sa.gov.au

Website: www.lowereyrepeninsula.sa.gov.au

Facebook: District Council of Lower Eyre Peninsula @lowerepcouncil

BRANCH OFFICE

Open to public: Mon-Fri, 10am-1pm

Street Address: 38 Washington Street, Port Lincoln

Postal Address: PO Box 130, Port Lincoln SA 5606

Phone: 8623 0600

Email: development@dclep.sa.gov.au

COUNCIL MEETINGS

Ordinary Council meetings are held at 9am in Council Chambers (32 Railway Terrace, Cummins) on the third Friday of every month.

ELECTED MEMBERS

As at 30 June 2021 the Council comprised of, Jo-Anne Quigley (Mayor), Peter Mitchell (Deputy Mayor), Wendy Holman, Alan Tingay Brett Howell, Dave Barrowcliff and Steve Woolley.



Mayor J T Quigley
Councillor: 2010 – Current
Mayor: 2018 - Current

2020/21 Meetings Attended: 13
Apology: 1
Absent: 0



Cr P L Mitchell
Councillor: 2010 – Current
Deputy Mayor: 2018 – Current

2020/21 Meetings Attended: 14
Apology: 0
Absent: 0



Cr W Holman
Councillor: Feb 2003-2006
Councillor: 2010 - Current

2020/21 Meetings Attended: 14
Apology: 0
Absent: 0



Cr S Woolley
Councillor: 2018 - Current

2020/21 Meetings Attended: 14
Apology: 0
Absent: 0



Cr B Howell
Councillor: 2018 - Current

2020/21 Meetings Attended: 13
Apology: 1
Absent: 0



Cr A Tingay
Councillor: 2018 - Current

2020/21 Meetings Attended: 13
Apology: 1
Absent: 0



Cr D Barrowcliff
Councillor: 2019 – Current

2020/21 Meetings Attended: 14
Apology: 0
Absent: 0

ELECTED MEMBER ALLOWANCES

All Council members receive an annual allowance as set by the Remuneration Tribunal of South Australia for each election period, with periodic adjustments (based upon a formula) taking effect on 1 November annually thereafter for the term of the governing period.

The District Council of Lower Eyre Peninsula is classed as a Group 4 Council, with current remuneration for Elected Members as follows:

- An allowance of \$41,504 per annum for the position of Chairperson or Mayor;
- An allowance of \$12,970 per annum for the position of Deputy Chairperson or Deputy Mayor;
- An allowance of \$10,376 per annum, per Councillor
- A travel time allowance of \$430 per annum for Councillors (excluding Principal Members) that reside between 30 to 50kms from the principal office of Council (currently no Elected Members)
- A travel time allowance of \$734 per annum for Councillors (excluding Principal Members) that reside between 50 to 75kms from the principal office of Council (currently three Elected Members)
- A travel time allowance of \$1,101 per annum for Councillors (excluding Principal Members) that reside between 75kms to 100kms from the principal office of Council (currently no Elected Members)
- Travel reimbursement for Council events in line with the travel reimbursement mileage rates as set by the Australian Taxation Office.

Reimbursements were also provided to Elected Members for eligible expenses in line with Section 77 of the Local Government Act 1999 & Council policy GOV-POL- 04 – Council Members allowances and benefits.



Australia Day Awards - 2021



Citizen of the Year –
Glyn Owen



Young Citizen –
Sarah Dickinson



Employee – Julie
Crettenden



Young Sportsperson –
Alinta Dingwall



12
Business of the Year - Lower Eyre Family Practice



Community Event – 1802
Bushfire Fundraiser

TRAINING & DEVELOPMENT ACTIVITIES FOR MEMBERS

TRAINING & CONFERENCES

TRAINING	ATTENDED BY
Planning & Design Code	Mayor Quigley
Elected Member Training Refresher	Mayor Quigley, Cr Mitchell, Cr Holman, Cr Woolley, Cr Tingay, Cr Barrowcliff, Cr Howell

MAJOR CONFERENCE / SEMINARS	ATTENDED BY
Australian Local Government Association Annual Conference – Canberra	Cr Woolley
18 August 2020 Tri-Council Meeting with City of Port Lincoln & District Council of Tumby Bay	Mayor Quigley, Cr Mitchell, Cr Holman, Cr Woolley, Cr Tingay, Cr Howell
23 March 2021 Tri-Council Meeting with City of Port Lincoln & District Council of Tumby Bay	Mayor Quigley, Cr Holman, Cr Woolley, Cr Howell

With the impact of COVID-19 restrictions, many conferences and seminars, training sessions were cancelled.

PUBLIC MEETINGS & EVENTS

Public meetings and events held throughout the year were as follows:

DATE	EVENT	ATTENDED BY (CrS):
16 Feb 2021	Coffin Bay Masterplan	Mayor Quigley S Woolley P Mitchell B Howell W Holman A Tingay D Barrowcliff
15 June 2021	Annual Business Plan (via Zoom)	Mayor Quigley B Howell W Holman S Woolley

INTERNAL WORKSHOPS & BRIEFINGS

Informal gatherings or discussions are periodically held in accordance with section 90(8) of the Local Government Act 1999, including:

- planning sessions associated with the development of policies and strategies;
- briefing or training sessions on relevant topics or policies;
- workshops; and
- social gatherings to encourage informal communication between members or between members and staff.

DATE	DETAILS	ATTENDED BY
6 July 2020	Council Land Review workshop	Mayor Quigley S Woolley P Mitchell B Howell A Tingay D Barrowcliff W Holman
14 Sep 2020	Capital Works Plan workshop #1	Mayor Quigley S Woolley P Mitchell B Howell A Tingay W Holman

DATE	DETAILS	ATTENDED BY	
16 Oct 2020	Capital Works Plan workshop #2	Mayor Quigley P Mitchell A Tingay W Holman	S Woolley B Howell D Barrowcliff
2 Nov 2020	Airport Business Plan workshop #1	Mayor Quigley A Tingay W Holman	S Woolley B Howell D Barrowcliff
7 Dec 2020	Airport Business Plan workshop #2	Mayor Quigley P Mitchell A Tingay W Holman	S Woolley B Howell D Barrowcliff
7 Dec 2020	Cummins Land Division workshop	Mayor Quigley P Mitchell A Tingay W Holman	S Woolley B Howell D Barrowcliff
4 Jan 2021	Coffin Bay Masterplan workshop #1	Mayor Quigley P Mitchell A Tingay W Holman	S Woolley B Howell D Barrowcliff
4 Jan 2021	CEO Recruitment workshop	Mayor Quigley P Mitchell A Tingay W Holman	S Woolley B Howell D Barrowcliff
16 Mar 2021	Coffin Bay Masterplan workshop #2	Mayor Quigley P Mitchell A Tingay W Holman	S Woolley B Howell D Barrowcliff
30 Mar 2021	Coffin Bay Masterplan workshop #3	Mayor Quigley P Mitchell A Tingay W Holman	S Woolley B Howell D Barrowcliff
4 May 2021	Draft 2021/22 Budget workshop #1	Mayor Quigley A Tingay W Holman	S Woolley B Howell D Barrowcliff
16 May 2021	Informal Gathering – Meal	Mayor Quigley P Mitchell A Tingay W Holman	S Woolley B Howell D Barrowcliff
17 May 2021	Coffin Bay Masterplan workshop #4	Mayor Quigley P Mitchell A Tingay W Holman	S Woolley B Howell D Barrowcliff
17 May 2021	Draft 2021/22 Budget workshop #2	Mayor Quigley P Mitchell A Tingay W Holman	S Woolley B Howell D Barrowcliff
7 June 2021	Waste Management workshop	Mayor Quigley P Mitchell A Tingay W Holman	S Woolley B Howell D Barrowcliff

HUMAN RESOURCES

The District Council of Lower Eyre Peninsula believes it has a social responsibility towards all members of its community and aims to create an employment environment which reflects the values and needs of the community. Accordingly, the District Council of Lower Eyre Peninsula is firmly committed to the principle of equal employment opportunity for all Staff.

Council's policies reflect commitment to create a work place that is free of discrimination and in which all people are permitted equal access and opportunity to progress to the full extent of their ability.

Council have a Consultative Committee which meets concurrently with the Work Health & Safety committee to discuss matters related to employment.

EXECUTIVE OFFICERS

Council employs four executive officers and two additional senior contract roles. Details of these contracts and a summary of benefits provided to the officers for year ending 30 June 2021 are as follows:

Executive Team

- | | |
|--|------------------|
| • Chief Executive Officer | Deflina Lanzilli |
| • Director of Corporate Services & Community | Sacheen Hopewell |
| • Director of Development & Environmental Services | Leith Blacker |
| • Director of Commercial Operations & Infrastructure | Tim Blacker |

Senior Contract Roles

- | | |
|------------------------------|----------------|
| • Airport Operations Manager | Peter O'Rielly |
| • Works Manager | Gary Jutzen |

All of the above positions receive:

- Salary
- Private use of motor vehicle
- Mobile phone



Executive Management Team:
(L-R) . Tim Blacker, Delfina
Lanzilli, Sacheen Hopewell, Leith
Blacker

SERVICE DELIVERY

This Council uses a variety of options to ensure the cost-effective delivery of services. These include:

- Waste collection and disposal is subject to competitive tendering.
- Operation of waste transfer stations is undertaken by Council employees.
- Council's public convenience cleaning is subject to competitive tendering.
- The majority of Council's gardening and footpath maintenance is undertaken by a combination of contracting by competitive tendering and Council's workforce and equipment.
- Bitumen work not undertaken by Council staff, including maintenance and new work, is subject to competitive tendering.
- The construction of open surface roads is a significant part of Council's ongoing service delivery program. The method of delivering this service is a combination of Council staff and equipment charged out on hourly hire rates and contractors paid at unit rates. This has been found to be the most cost-effective method to undertake this type of work over many years. The contract component relies on production rates to generate contractor payments and the Council staff component is aimed at ensuring standards and quality requirements are met without excessive supervision costs.
- The construction of sealed roads is also undertaken using a combination of contract components and Council staff and equipment charged out at hourly hire rates.
- Staff regularly monitor the unit costs of Council work against other Councils and contractors to ensure cost-effective outcomes.
- All major projects of a specialised nature, such as the crushing of road base material or specialist project planning, are subject to a competitive tendering process.
- Council's work teams are given an opportunity to tender for all services which are subject to a competitive tendering process.
- Council's Policy regarding purchasing procedures includes: *Preference for local suppliers is encouraged where the quality and price are competitive.*

ELECTOR COMPARISON

In 2020/21, DCLEP has moved from being classified as a Rural Agricultural Medium classification to Rural Agricultural Large (Australian Classification of Local Governments). This has resulted in Council comparing it's representation numbers with different Councils to previous years.

As depicted in the table to the right outlining comparable Rural Agricultural Large Councils in South Australia, at 30 June 2021, the number of electors for the area was 3,714 with 7 Councillors constituting the Council, resulting in a "representation quota" of 531 (i.e. One (1) Councillor for every 531 electors).

COUNCIL	ELECTORS	MEMBERS	REP QUOTA
Adelaide Plains	6292	10	629
Clare & Gilbert Valleys	6685	10	669
Coorong	3741	9	416
Grant	5317	10	532
Kangaroo Island	3449	10	345
Lower Eyre Peninsula	3714	7	531
Mid Murray	6507	10	651
Naracoorte Lucindale	5931	11	539
Renmark Paringa	6585	9	732
Tatiara	4457	10	446
Average	5268	10	549

REPRESENTATION REVIEW

The Local Government Act 1999 requires a Council to undertake a 'Representation review' at regular intervals determined by the Minister for Local Government.

An elector representation review gives Councils and their community the opportunity to examine their present composition and structure and allows the opportunity to plan and implement changes that will better reflect the future requirements of their community.

The District Council of Lower Eyre Peninsula was prescribed to conduct this review in 2017 and following consultation with the community resolved to:

- Make no change to the name of the District Council of Lower Eyre Peninsula
- Continue electing the Principal Member of Council from amongst the Council Members;
- Retain area representation instead of dividing the district into wards; and,
- Retain seven elected members.

Council's next review is scheduled for October 2024 at which time the community will be provided with opportunity to provide comment through surveys, meetings and workshops.

COMMUNITY ENGAGEMENT

Council have adopted a Community Engagement Strategy (available on Council's website) identifying groups within the community that can be utilised by Council as community sounding boards. These groups are invited to all public meetings held, and meet and greet sessions are held from time to time across the Council district at which Council can hear updates on group activities and receive information and feedback on suggestions for the betterment of the local communities. The Community Engagement Strategy was last reviewed by Council in March 2021.

The current Focus Groups are listed below:

GROUP 1	GROUP 2	GROUP 3
<ul style="list-style-type: none">• Coffin Bay Progress Association• Marble Range Community & Sports Centre• Mount Dutton Bay Progress Association• Coulta Hall Committee	<ul style="list-style-type: none">• Cummins & District Enterprise Committee• Yeelanna Memorial Association• Karkoo Hall Committee• Mount Hope Soldiers Memorial Hall Committee• Youth Advisory Committee• Edillilie Memorial Progress Association	<ul style="list-style-type: none">• White Flat Hall Committee• Wanilla Progress Association• Greenpatch farming community• Western Approach area• Tulka Progress Association• North Shields Progress Association• Boston/ Tiatukia Rural Living Area• Louth Bay Community Club• Sleaford Bay Progress Association

DECISION MAKING STRUCTURE

The decision making body of Council is the full Council whose standard meeting date is on the third Friday of every month, with other meetings called as required. In addition to this, Council has established a number of Committees to assist with the decision making process as follows:

CUMMINS HOMES COMMITTEE

The role of the Cummins Homes Committee:

- consider policy issues pertaining to the management and development of the Cummins Homes complex and provide recommendations to Council regarding such issues; and
- consider applications for tenancy of the Cummins Homes and make recommendations to the CEO regarding such issues.

AUDIT COMMITTEE

The role of the Audit Committee is to:

- monitor & review the integrity of the financial statements of Council (including its annual report)
- review & challenge the internal controls and risk management systems of Council
- ensure arrangements are in place for Whistle blowing
- consider and make recommendations to the Council on matters pertaining to the engagement, re-appointment & removal of the Council's external auditor and meet with the auditor as required.

Independent Members receive an allowance of \$40 per meeting attended and a mileage allowance is paid for travel to Audit Committee meetings.

STAFF COMMITTEE

The role of the Staff Committee:

- deal with issues pertaining to the engagement and employment management of the CEO,
- provide assistance to the CEO in relation to negotiation of Enterprise Bargaining Agreements.

BUSHFIRE MANAGEMENT ADVISORY COMMITTEE

The role of the Bushfire Management Advisory Committee:

- provide advice to Council on local matters relating to bushfire management; and
- provide guidance to Council's representative on the Lower Eyre Peninsula Bushfire Management Committee in relation to his / her duties as may be required from time to time.

COUNCIL ASSESSMENT PANEL

In addition to the Committees, Council has also established a Council Assessment Panel. The panel operates independently to Council and is responsible for the assessment of development applications against the provisions of Council's Development Plan.

Community representatives appointed to the Council Assessment Panel received a fee of \$100 per meeting attended. Presiding community member receives a fee of \$150 per meeting, and a mileage allowance is also available.

COUNCIL REGULATIONS, POLICIES & PLANS

Council is regulated under several Acts and / or is required to provide information under other Acts. A listing of key Acts and Plans that Council either operates under or takes guidance from includes: -

ACTS & STANDARDS

- Burial & Cremation Act 2013
- Community Titles Act 1996
- Development Act 1993
- Development (Development Plans) Amendment Act 2006
- Dog & Cat Management Act 1995
- Environment Protection Act 1993 and Environment Protection (Waste to Resources) Policy 2010
- Expiation of Offences Act 1996
- Fences Act 1975
- Fines Enforcement & Debt Recover Act 2017
- Fire and Emergency Services Act 2005 and Fire and Emergency Services Regulations 2005
- Freedom of Information Act 1991
- Food Act 2001
- Heavy Vehicle National Law (South Australia) Act 2013
- Land & Business (Sale & Conveyancing) Act 1994
- Liquor Licensing Act 1997
- Local Government Act 1999
- Local Nuisance and Litter Control Act 2016 and Local Nuisance and Litter Control Regulations 2017
- Natural Resources Management Act 2004, Natural Resources Management (General) Regulations 2005 and Natural Resources Management (Transitional Provisions - Levies) Regulations 2005
- Planning, Development and Infrastructure Act 2016
- Public Interest Disclosure Act 2018
- Real Property Act 1886
- Electronic Conveyancing National Law (South Australia) Act 2013
- Roads (Opening and Closing) Act 1991
- Road Traffic Act 1961 (SA), Road Traffic (Miscellaneous) Regulations 2014 and Road Traffic (Road Rules – Ancillary and Miscellaneous)
- Safe Drinking Water Act 2011
- South Australian Public Health Act 2011, South Australian Public Health (Legionella) Regulations 2013, South Australian Public Health (Wastewater) Regulations 2013 and South Australian Public Health (General) Regulations 2013
- Strata Titles Act 1988
- Unclaimed Goods Act 1987
- Water Industry Act 2012 and Water Industry Regulations 2012
- Work Health and Safety Act 2012
- Building Code of Australia + Relevant Australian Standards

COUNCIL REGULATIONS, POLICIES & PLANS

INTERNAL PLANS

- Development Plan
- Strategic Plan
- Annual Business Plan
- Long Term Financial Plan
- Disaster Recovery Plan
- Asset & Infrastructure Management Plan
- Health & Ageing Plan
- Business Continuity Plan
- Emergency Management Plan
- Community Land Management Plan



Coffin Bay Jetty & Foreshore

EXTERNAL PLANS

- South Australian Strategic Plan
- Regional Development Australia Eyre Peninsula Strategic Plan
- Eyre Peninsula Local Government Association Strategic Plan

DELEGATIONS

Council employs a number of staff to undertake the day to day running of the organisation and to facilitate the provision of services to the community. Council have delegated authority to the Chief Executive Officer who in turn delegates to members of staff to make decisions on various administrative and operational matters.

Council delegated its powers under relevant Acts to the Chief Executive Officer with a full review of the delegations undertaken in April 2021.

BY-LAWS

Council has adopted a number of By-Laws which came into effect 28 May 2019.

By-Law No. 1	Permits & Penalties
By-Law No. 2	Moveable signs
By-Law No.3	Roads
By-Law No. 4	Local Government Land
By-Law No. 5	Dogs
By-Law No. 6	Foreshores

Council have a schedule of review for the implementation of these By-Laws (i.e. decisions are required to be made by Council on what land or areas each of these will be applied) which has been delayed due to the impacts of the COVID-19 pandemic



Cummins Railway Triangle Installation
of grass and watering system

COUNCIL REGULATIONS, POLICIES & PLANS

COUNCIL POLICIES

Council's Policy Documents are available on Council's website and for inspection or purchase at the principal office of Council, Railway Terrace, Cummins, SA 5631, between the hours of 9.00 am and 5.00 pm, Monday to Friday, excluding Public Holidays.

The following are the policies required to be kept under the Local Government Act 1999:

Section 49	Contracts & Tenders
Section 50	Public Consultation
Section 77(1)(b)	Reimbursement of Council Member Expenses
Section 78	Provision of Facilities & Support for Council Members
Section 80A	Council Member Training & Development
Section 125	Internal Control policies
Section 219	Road naming
Section 259	Order Making
Section 270	Internal review of Council decisions

A full list of Council's policy documents as at 30 June 2021 is outlined at '**Appendix A**' of this report.

CODES

The following Codes of Conduct are required to be kept under the Local Government Act 1999 and are also outlined in Appendix B of this report:

Section 63

Members Code of Conduct

Section 92

Code of Practice for Access to Meetings and Documents

Section 110

Employees Code of Conduct

Regulation 6 - Local Government (Procedures at Meetings) Regulations 2013

Code of Practice for Meeting Procedures

REGISTERS

The following are the registers required to be kept under the Local Government Act 1999 and are available on Council's website (where prescribed):

Section 68	Members Register of Interests
Section 75A(4)	Conflict of Interest register
Section 79	Members Register of Allowances and Benefits
Section 105	Officers Register of Salaries and Benefits
Section 116	Officers Register of Interests
Section 188	Fees & Charges
Section 207	Community Land Management Plans
Section 207	Community Land
Section 231	Public Road
Section 252	By-Laws



Tulka, Landscape Improvements / path with audible signage

AUDITOR INDEPENDENCE

Dean Newbery & Associates are Councils Auditor and during the 2020/21 financial year the remuneration paid to the Auditor was \$18,805. There were no amounts paid in non-audit fees.

Section 128 (4)(a) of the Local Government Act 1999 notes the term of appointment of an auditor of a council must not exceed 5 years. As group procurement across Eyre Peninsula had occurred prior to the last auditor appointment, nine Eyre Peninsula Councils pooled together and released a joint tender for the provision of audit services to the respective Councils. While the tenderers provided figures for the external audit of individual Councils, they also included levels of discount on the basis that the successful tenderer will provide audit services to more than one Council.

Following a recommendation from the Audit Committee, Council appointed Dean Newbury & Partners for a five year period at the June 2020 meeting of Council.

COMMUNITY LAND

No community land was disposed of or purchased by Council in 2020/21. Council did purchase a property on McFarlane Street, Cummins during the 2020/21 year, however resolved to exclude the land from community land status at the time of purchase.

Community Land Management Plans are in place for relevant Council land, noting that a full review of those parcels is due to be undertaken.

NATIONAL COMPETITION POLICY

Council did not conduct any category one or two “Significant Business Activities” or submit any “In House Tenders” for Council activities during the 2020/21 year.

The Port Lincoln Airport is operated by Council and is the only significant business activity of Council.

To maintain competitive neutrality Council utilise cost reflective pricing in its airport operations. Cost reflective pricing is a calculation of the cost of providing the service, taking account of the following to arrive at a price which is competitively neutral:

- The actual costs of providing the good or service on a full-cost basis
- The cost advantages of local government ownership (e.g. non-payment of taxes, lower cost of finance);
- The cost disadvantages of local government ownership (e.g. increased accountability and administration, higher award rates or costs associated with enterprise agreements); and
- Return on investment and dividend payments to local government owners.

Council received no competitive neutrality complaints during the year and Council Policies include the Council Contracts Tendering and Purchasing Policy which includes competitive tendering.

FREEDOM OF INFORMATION

The Freedom of Information Act 1991 provides legislation and guidelines for access and provision of information to the public. If Council refuses access to a document a certificate must be issued stating the reason for the document being treated as a restricted document.

Most information and files held by the District Council of Lower Eyre Peninsula are available for public viewing. There are some exceptions such as personal and personnel records and matters which are subject to litigation, however, information is generally readily available for viewing at no charge or at a minimal reproduction charge.

Most information is readily available without recourse to the Freedom of Information Act and members of the public are invited to discuss access to Council documents not available for inspection, free of charge or for purchase with the Chief Executive Officer.

All requests under Section 13 of the Freedom of Information Act 1991 for access to documents should be accompanied by the relevant application fee and directed in writing to:-

*Freedom of Information Officer
District Council of Lower Eyre Peninsula
PO Box 41
Cummins SA, 5631*

Additional search fees may apply to requests where substantial staff time is involved to access the requested documentation. Search fees associated with the lodgement of Freedom of Information requests are determined under the Freedom of Information Regulations and prescribed updates occur annually.

REQUESTS RECEIVED UNDER THE FREEDOM OF INFORMATION ACT 1991

Three (3) Freedom of Information requests were received in the 12 months to 30 June 2021.

REQUEST BY PUBLIC FOR AMENDMENTS TO COUNCIL RECORDS

The Chief Executive Officer will consider requests for amendment of Council records concerning personal affairs of a member of the public. In such instances applications are required to be addressed to:-

*Chief Executive Officer
District Council of Lower Eyre Peninsula
PO Box 41
Cummins SA, 5631*

Nil (0) requests for amendments to Council Records were received in the 12 months to 30 June 2021.



Poonindie Reserve Upgrade

LOCAL NUISANCE & LITTER CONTROL ACT 2016

- 10 x Illegal dumping investigation.
- 5 x Noise investigations (Oyster industry Coffin Bay).
- 5 x Odour investigations (Oyster industry and sewerage).
- 2 x Unsightly premises investigations.
- 0 x Chemical storage and spillage investigations.
- 2 x Asbestos related matters investigations.
- 1 x Encroachment investigations.
- 2 Smoke nuisance investigations.
- 2 abatement notice.
- 1 expiations
- 0 application to the courts.

REQUEST FOR SERVICES & IMPROVEMENTS

Section 270 of The LG Act states that Council must develop and maintain policies, practices and procedures for dealing with any reasonable request for services or improvements to services and also in relation to any complaints regarding the actions of employees or contractors of Council.

INTERNAL REVIEW OF COUNCIL DECISIONS

Council received no internal review of Council decision request in the 2020/21 year.



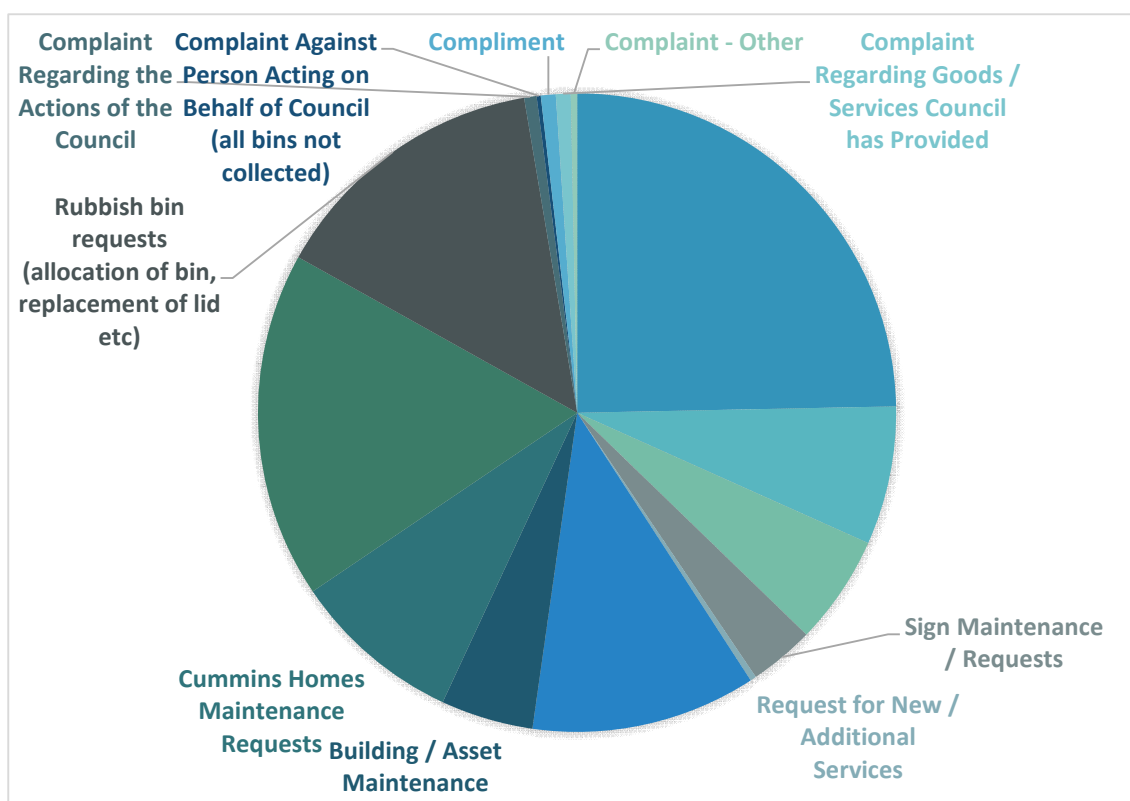
Oyster Racks – Coffin Bay

CUSTOMER REQUESTS

Staff record all incoming requests and complaints in an electronic records system and allocate Responsible Officers for addressing each item, within given time periods. This information is then used to ensure items are being addressed in a timely, effective and fair way as well as being used as data on which to consider improvement to services and operations.

During the 2020/21 year, 940 requests for services were recorded in Council's records management system in the following categories:

REQUEST TYPE	2020/21
Request – Other (Dev. Advice, Rate enquiries etc)	232
Inspectorial service	66
Animal issue	52
Sign Maintenance / Requests	31
Request for New / Additional Services	3
Vegetation Maintenance	107
Building / Asset Maintenance	44
Cummins Homes Maintenance Requests	81
Road Maintenance	165
Rubbish bin requests (allocation of bin, replacement of lid etc)	134
Complaint Regarding the Actions of the Council	6
Complaint Against Person Acting on Behalf of Council (all bins not collected)	2
Compliment	7
Complaint Regarding Goods / Services Council has Provided	7
Complaint - Other	3
Total (excluding internal work requests & change of address)	940



CONFIDENTIALITY PROVISIONS

Council and Council committee meetings are open to the public and attendance is encouraged with the public only excluded from the meeting where Council (or the Council committee) believes it is necessary in the broader community interest to exclude the public from the discussion (and, if necessary, the decision) of a particular matter.

The public will only be excluded when considered proper and necessary i.e. the need for confidentiality outweighs the principle of open decision-making.

Council has adopted a Code of Practice for public access to Council meetings which is available on Council's website.

Six (6) Council meetings held during 2020/21 involved a portion of the meeting where the public were excluded.

Eleven items of business were considered in confidence during this financial year and the decision to keep those minutes confidential is reviewed annually.

Matters considered in confidence in respect to S90 (2) & (3) (a-n) of the Act included:

LG ACT	DESCRIPTION	2020/21
90 (3)(a)	Information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);	2
90 (3)(b)	Information that could confer a commercial advantage or prejudice the commercial position of the Council;	8
90 (3)(d)	Commercial information of a confidential nature (not being a trade secret) that could prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party;	1

Nine of the eleven remain confidential as at 30 June 2021 as the items continue to be ongoing. Eleven (11) of the nineteen (19) confidentiality orders issued during 2019/20 have ceased to apply while the remainder continue to be ongoing in confidence as the matters remain unresolved.



Views from Charlton
Gully Road (Photo
credit: Peter Knife)

ANNUAL BUSINESS PLAN

Report card against 2020/21 planned projects

AREA	PROJECT	STATUS	COMMENT
Port Lincoln Airport	Lighting upgrade	Deferred	Due to COVID-19 pandemic and airport funding shortage, works have been deferred.
	Solar Project	In progress	To be awarded and completed in 2021/22
	Replace Damaged Gable Markers at Cummins and Coffin Bay ALA's	Complete	Damaged gable markers purchased and replaced.
Land Development	Coffin Bay, Residential Allotments	Deferred	Deferred upon decision of Council pending development of a Masterplan for Coffin Bay township.
	Coffin Bay, Retirement Style Community Title Development	Deferred	Deferred upon decision of Council pending development of a Masterplan for Coffin Bay township.
	Cummins, Residential Allotments	Deferred	Deferred upon decision of Council. Funding sought through the Regional Growth Fund
Township Development	Coffin Bay Masterplan	In Progress	Consultation has occurred with the community, council developing a suitable guidance plan
	Cummins Masterplan	Deferred	Deferred upon decision of Council pending development of a Masterplan for Coffin Bay township first.
	Coffin Bay Town Centre Car Park	In Progress	Design finalised. Awaiting approvals from various agencies prior to construction
Rubble Roads	Re-sheeting	Complete	
Road Sealing	Capital Reseals	In Progress	Capital reseals commenced before contractor left the area didn't finish contract. Contractor to finish work before commencing with 21/22 works (3 Year Rolling Contract)
	Flinders highway Pavement Preparation for Cold Overlay	Complete	A three-year program of works was commenced in 2019/20. Change in priorities meant preparation for Cold Overlay was no longer required as Cold Overlay was removed from LTFP
	Bratten Way Rehabilitation	Complete	Special Local Roads Program Grant funding received – Completed stages 2 and 3
Stormwater	Coffin Bay, Stormwater Management Plan	Deferred	Grant funding received in May & June 2020 for stormwater management plan to be matched \$: \$ by Council as follows: - <ul style="list-style-type: none"> - Stormwater management Authority \$30,000 - EPNRM Board \$15,000 Project scope being developed and will be delivered in 2020/21.

AREA	PROJECT	STATUS	COMMENT
Foreshore Construction	North Shields, Beach access	Concluded	Beach access closed as development application has not been able to progress with Coastal Protection Board. Currently negotiating an alternative access point.
	Coastal Signage installation	In Progress	EPLGA Councils and RDAEP have formed a joint EP Committee to discuss a uniform approach to development of signage.
Community Development	Creating Connections program	Deferred	Program has been unable to recommence due to Red Cross staffing shortages
	Transcription of Council minutes	On track	Transcription occurring in partnership with the Cummins Community Library, project ongoing over financial years to see completion of minutes.
	Develop a Disability Access & Inclusion Plan	Complete	Plan developed and actions identified and measured annually.
Jetties	Replace piles as per identified in inspection report	In Progress	Pylons for replacement identified at Mt Dutton Bay and Louth Bay. Project delayed due to difficulties in sourcing pylons, and in availability of contractor to undertake the works.
Reserves	Streetscape upgrade, Cummins	Complete	Define the excised piece of land between the Railway triangle and RSL.
	Tulka, Landscape Improvements / path	Complete	Footpath and landscape works completed commencing off Tulka Esplanade and going along the foreshore to the Tulka Reserve / Playground
	Coffin Bay Upper viewing platform, replace decking	Complete	
	Poonindie reserve – Reserve & Drainage improvements	In Progress	Consultation with community members occurred, park bench seats ordered, paths created
	Louth Bay – rejuvenation of Jetty precinct	Complete	
	Railway Triangle – Installation of grass and watering system	Complete	
Effluent Construction	Coffin Bay – Pump Upgrades and mobile pump purchases	In Progress	Design works @ 60%. Pumps/Generators to be scoped once pumps have been installed and current draw is known.
	Tulka – Generator and Trailer, smart communications system, easement finalisation and risk and OTR plans	Not Commenced	Carried f/wd from 2018/19, not yet commenced. Relies on completion of North Shields Pump Station
	North Shields – Pump Station Refurbishment	In progress	Design undertaken
Cemeteries	Install Gazebo at Cummins Cemetery	Complete	Project completed in a joint venture between Council and the Friends of Cummins Cemetery group (FoCC).
	Poonindie Cemetery Project	In progress	Working group established with community members and Elders to determine the scope of work and a management plan for the site.

Footpaths	Footpath Construction, Cummins – Railway Triangle to Mortlock St	In progress	85% of project completed with remainder carried over to 2021/22 due to discussions with landowners regarding property access points.
	Louth Bay Clifftop Walking Trail	Complete	Project carried forward to 2020/21, works planned for October 2020
	Oyster Walk - Wayfinding	In progress	Design undertaken
	Commence realignment of Investigator Trail	In progress	Realignment of section along cliff top at North Shields in progress with approvals sought from relevant authorities.
Public Conveniences	Farm Beach	Deferred	Originally included in budget 2018/19, deferred awaiting Eyes on Eyre implementation.
	George Dorward Memorial reserve, toilet refurbishment	In progress	Project substantially completed, minor works carried over to 2020/21 budget.
	Mount Dutton Bay Toilet refurbishment	Not commenced	Project carried over to 2021/22 budget.
	Replace and upgrade Lions Park Public Conveniences	Not commenced	Difficulty in sourcing appropriate design for coastal area.
Halls	Cummins Hall, Repairs to facade	Not commenced	Awaiting contractor report re: overall structural condition of the hall.

STRATEGIC PLAN

The Strategic Plan is the overarching Strategic Document for a Council and sets the vision and direction for the term of the Council.

A review of the Strategic Plan commenced in late 2019 with a community survey and numerous workshops occurring throughout the district. Using the community input received through those avenues, the Council developed a new plan that was adopted by the Council on 17 July 2020.

Key aspects of the Strategic Plan 2020-2030 include:

Vision 2030

We are a district of vibrant, inclusive and welcoming coastal and rural communities enjoying pristine natural environments and access to quality services and facilities.

As Council our values are:

Unity

Working together, supporting and encouraging each other to achieve quality outcomes for our district.

Responsibility

Taking ownership and being accountable for our decisions. Being transparent in our processes and decision making.

Integrity

Developing the trust and confidence of community and stakeholders through fairness, capability and delivery.

Inclusivity

Being open and approachable. Genuinely listening and considering. Being respectful of diversity.

Progressiveness

Being proactive. Continuously innovating and pursuing improvements in all respects. Embracing change.

Responsiveness





Adapting to new, emerging or changing needs and perspectives.

Collaboration

Pursuing effective relationships with stakeholders and partnering with them to deliver community outcomes.

A full copy of the Strategic Plan is available on Council's website.

Structure of the Strategic Plan

Vision	We are a district of vibrant, inclusive and welcoming coastal and rural communities enjoying pristine natural environments and access to quality services and facilities.			
Goals	 <p>Goal 1: Retained and Enhanced Liveability of Our District</p>	 <p>Goal 2: Thriving Businesses, Industry & Local Economy</p>	 <p>Goal 3: Quality Services, Community Facilities and Infrastructure</p>	 <p>Goal 4: Preservation of Our Natural and Built Environment</p>
Objectives	Objective 1 Support Inclusive, Connected, Vibrant and Safe Communities	Objective 1 Support Successful and Sustainable Local Business and Industry	Objective 1 Maintain Quality Community Assets and Infrastructure	Objective 1 Protect and Promote Appreciation of our Natural Environment
	Objective 2 Plan for Growth	Objective 2 Expand Our Local Industry Base	Objective 2 Provide a High Standard of Community Services and Facilities	Objective 2 Minimise Environmental Impact
	Objective 3 Provide Effective Leadership and Financial Management	Objective 3 Support Growth in Tourism	Objective 3: Advocate for Quality Water, Electricity and Telecommunications	

Goal 1: Retained and Enhanced Liveability of our District

Objective 1: Support Inclusive, Connected, Vibrant and Safe Communities

STRATEGIES	ACTIONS UNDERTAKEN
Strategy 1: Strengthen Community Links to Facilitate and Promote Engagement with Community	<ul style="list-style-type: none"> a) Australia Day awards have been maintained b) Community Development role engaged within Council c) Funding for support for community events included within the Council budget d) Maintain community bus service e) Community Grants program funded within Council's budget f) Consultation occurred through newspapers, social media, Radio and other in person meetings where possible. g) Council continued to have representation on the Childcare working group in Cummins and advocated for childcare across the District through the EPLGA
Strategy 2: Support Healthy Living Within Our Community	<ul style="list-style-type: none"> a) The Health and Ageing Plan and Southern Eyre Peninsula Regional Health Plan were reviewed b) Creating Connections program c) Assistance was provided to communities to develop quality sporting facilities (Cummins Ramblers / Cougars facility) d) Improvements were made to the Louth Bay Foreshore area, North Shields Dorward Reserve paths and access and irrigation, Cummins Railway Triangle to enhance recreational activities and facilities e) Work was undertaken with other Councils for a regional walking trail online platform, expected to be completed in 2021/22 f) Support was provided to mental health awareness initiatives through the 'Get Out' event
Strategy 3: Protect Our Local Heritage and History	<ul style="list-style-type: none"> a) Signage improvements were made through grant funding at the Oyster Walk in Coffin Bay
Strategy 4: Support Community Safety Initiatives	<ul style="list-style-type: none"> a) Staff have been trained to support emergency and essential services organisations including Police, CFS, SES and SA Ambulance via the i-Responda program b) Fire Access track was completed in the rural living area to improve public safety c) Input was provided into the Lower Eyre Peninsula Bushfire Management Area Plan d) Council's Disaster Recovery Plan was reviewed

Goal 1: Retained and Enhanced Liveability of our District

Objective 2: Plan for Growth

STRATEGIES	ACTIONS UNDERTAKEN
Strategy 1: Provide a Long-term Guide for Future Growth and Development	a) Development of an aviation strategy to guide economic opportunities for growth of the Port Lincoln Airport has been commenced b) Maintenance of existing Authorised Landing Areas has been upheld c) Coffin Bay Masterplan is in progress with a Masterplan for Cummins to commence upon completion
Strategy 2: Engage with Youth Across our Community	a) Coordination of the Youth Advisory Council (YAC) b) Continued facilitation and support of the Young Driver Education Program

Objective 3: Provide Effective Leadership and Financial Management

Strategy 1: Be a Strong Community Leader	a) Feedback provided by Council on Local Government reforms and governance across Councils b) Representation at the Australian Local Government Association conference, Local Government Association and Eyre Peninsula Local Government Association c) Advocacy for Childcare, health & housing within Council's district
Strategy 2: Prudent Financial Management	a) Comprehensive review undertaken of the Long Term Financial Plan b) Annual Business Plan demonstrates a balanced budget c) Comprehensive review undertaken of Council's Asset & Infrastructure Management Plan d) Involvement in Shared Service opportunities e) Financial & procurement policies and procedures reviewed to ensure financial transparency and effective financial risk management

Goal 2: Thriving Businesses, Industry & Local Economy

Objective 1: Support Successful and Sustainable Local Business and Industry

STRATEGIES	ACTIONS UNDERTAKEN
Strategy 1: Support Local Businesses to Prosper Within Our Community	<ul style="list-style-type: none">a) Support provided for local businesses through Council's procurement policiesb) Negotiations held to make appropriate land available for commercial and industrial needsc) Support provided to local business that could demonstrate a negative impact from the COVID-19 pandemic via rates waivers, interest free periods and postponement of rates
Strategy 2: Encourage and Maintain a Sustainable Population	<ul style="list-style-type: none">a) Masterplans to develop the Council area and grant applications made to assist with the development of land for new residents
Strategy 3: Support a Sufficient and Capable Labour Resource for Local Businesses and Industry	<ul style="list-style-type: none">a) Council facilities made available for education and training purposesb) Attendance at regional forums to explore ways to encourage professionals and trades to relocate to the district

Objective 2: Expand our Local Industry Base

Strategy 1: Encourage Establishment of New and Innovative Industries in the District	<ul style="list-style-type: none">a) Advocate to Federal and State Government on renewable energyb) A kerbside recycling trial has been developed and will be introduced in late 2021c) Support provided for Australian Space Agency initiatives and advocacy undertaken on community concerns
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Goal 2: Thriving Businesses, Industry & Local Economy

Objective 3: Support Sustainable Growth in Tourism

STRATEGIES	ACTIONS UNDERTAKEN
Strategy 1: Coordinate Tourism Strategies to Deliver Effective Outcomes for the District	<ul style="list-style-type: none">a) Participation in the Eyre Peninsula Local Government Association CEO's Tourism Advisory Committeeb) Support provided for Regional Development Australia (RDA) tourism initiatives
Strategy 2: Enhance tourism infrastructure	<ul style="list-style-type: none">a) Involvement in EPLGA project to improve way-finding signage to support tourism strategiesb) Participated in the development of an online walking trails strategy and website across the Eyre Peninsulac) Planning commenced on the establishment of coastal camping optionsd) Port Lincoln Airport continues to be maintained at a high level as the gateway to the regione) Maintenance undertaken of Coffin Bay Caravan Parkf) Advocating for the retention of jetties with the State Government
Strategy 3: Ensure tourism is managed in a sustainable manner	<ul style="list-style-type: none">a) An annual budget for tourism initiatives has been provided

Goal 3: Quality Services, Community Facilities and Infrastructure

Objective 1: Provide and Maintain Quality Community Assets and Infrastructure

STRATEGIES	ACTIONS UNDERTAKEN
Strategy 1: Maintain and Enhance Our Local Road Network	<ul style="list-style-type: none"> a) Continued advocacy with relevant agencies and local government organisations in the review of policy in relation to Rural Roadside Vegetation b) Council owned rural roads maintained and upgraded in line with Council's Road Network Level of Service Standards and Asset Management Plan c) Continuation of progressively sealing urban roads subject to high traffic volumes and supporting expanding residential populations d) Continued advocacy to other levels of Government in relation to the freight task on arterial road networks across Eyre Peninsula
Strategy 2: Provide Effective and Efficient Waste Management Services	<ul style="list-style-type: none"> a) Maintenance of kerb-side collection and Waste Transfer Stations b) Discussions held with neighbouring Councils to explore opportunities for joint Council contracts for the collection and disposal of waste streams such as domestic and business waste and recyclable products c) Continued maintenance and upgrade of Community Wastewater Management Schemes (CWMS') to ensure they are adequate and well-maintained to meet compliance requirements
Strategy 3: Improve the Presentation and Amenity of Our Towns	<ul style="list-style-type: none"> a) Maintained and upgraded identified Council reserves in line with budget allocations b) Footpaths and trails were maintained and developed in accordance with the Footpath Strategic Plan c) Maintenance and upgrading of public conveniences in line with budget allocations

Objective 2: Provide a High Standard of Community Services & Facilities

Strategy 1: Maintain and Enhance Community Services and Facilities	<ul style="list-style-type: none"> a) Continued support of library services across the district b) Continuation of free public wi-fi in high volume areas c) Continued support of the Cummins Memorial Swimming Pool d) Improved standard of Council cemeteries in accordance with budgets and community aspirations e) Continued provision of Community Grants Schemes
Strategy 2: Support Community Groups in the Provision of Services to Community	<ul style="list-style-type: none"> a) Continued partnership with the Cummins & District Enterprise Committee b) Strengthened engagement with local Progress Associations

Goal 3: Quality Services, Community Facilities and Infrastructure

Objective 3: Advocate for Quality Water, Electricity and Telecommunications

STRATEGIES	ACTIONS UNDERTAKEN
Strategy 1: Actively Engage with Stakeholders for Adequate Provision of Water Resources Across the District	a) Engaged with SA Water and relevant agencies to ensure their strategy for delivery of solutions will meet the region's needs & consider environmental and economic impacts on the region
Strategy 2: Work with Stakeholders to Secure Reliable Electricity Supply Across the Region	a) Support and feedback provided to Electranet on initiatives to improve electricity infrastructure for the region
Strategy 3: Advocate for Improved Telecommunications Coverage Across the District	a) Continued advocacy for improvements to coverage and quality of telecommunications across the district
Strategy 4: Provide leadership in sustainable use of renewables	a) Purchase of green electricity as a portion of Council's energy supplies b) Both offices have installed solar power systems to lessen the impact of services to the environment

Goal 4: Preserving our Natural and Built Environment for Current and Future Generations

Objective 1: Protect and Promote Appreciation of our Natural Environment

STRATEGIES	ACTIONS UNDERTAKEN
Strategy 1: Protect our Coastline	<ul style="list-style-type: none">a) Worked with Stakeholders to ensure appropriate access to coastline for recreational activities including walking, driving and campingb) Protect coastal areas through the development and enforcement of Council by-laws along with neighbouring Councilsc) Investigated the implications of potential sea level rise on coastal assets and provided funding within the budget for mitigation strategies where identified
Strategy 2: Support Management of Native Flora and Fauna	<ul style="list-style-type: none">a) Continued support of the Pest & Weed Boardb) Supported Landscapes SA with projects to protect and promote wetland

Objective 2: Minimise Environmental Impact

Strategy 1: Work with Stakeholders to be Environmentally Aware	<ul style="list-style-type: none">a) Worked with Lake Wangary School to promote the preservation of the built and natural environmentb) Support the agricultural industry in minimising environment impacts by provision of DrumMUSTER program
Strategy 2: Mitigate Environmental Impacts	<ul style="list-style-type: none">a) Plan to minimise the impacts of development on the natural environment through recycling initiativesb) Grant applications made for the development of stormwater management plans for priority areasc) Support provided to Sleaford Progress Association on the microplastics project and community awareness
Strategy 3: Monitor environmental impacts	<ul style="list-style-type: none">a) Maintain awareness of impacts of a changing climate on Council's coastal towns and settlements in decision making

SUBSIDIARIES

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

Council also continues to participate in the Eyre Peninsula Local Government Association in conjunction with other Eyre Peninsula Councils. This Association is constituted as a Regional Subsidiary pursuant to Section 43 of the Local Government Act.

A copy of the Eyre Peninsula Local Government Association Annual Report and audited financial statements for 2019/20 have been included in this report as **Appendix "C"**.

APPENDIX A – POLICY DOCUMENTS

POLICY NUMBER	TITLE	LAST REVIEW	NEXT REVIEW
1 - Animal Management			
ANI-POL-01	Poultry in Townships	Jun-19	Jun-22
ANI-POL-02	Horses on Residential Allotments	Jun-19	Jun-22
ANI-POL-03	Keeping of Bees	Jun-19	Jun-22
ANI-POL-04	Keeping of Dogs and Cats	Jun-19	Jun-22
2 - Community Relations			
CR-POL-01	Media	Jun-21	Feb-23
CR-POL-02	Public Consultation	Aug-19	Mar-22
CR-POL-03	Community Engagement Strategy	Mar-21	Feb-23
CR-POL-04	Requests for Services	Apr-19	Mar-22
CR-POL-05	Compliments and Complaints	Apr-19	Mar-22
CR-POL-06	Australia Day Awards	Sep-20	Sep-21
CR-POL-07	Mobile Food Vendor Locations	Jun-19	Jun-22
3 - Development Control			
DEV-POL-01	Height of Fences	Jun-19	Jun-22
DEV-POL-02	Land Division Applications	Jun-19	Jun-22
DEV-POL-03	Building Inspection	Jun-19	Jun-22
DEV-POL-04	Habitation of sheds, garages & other outbuildings	Jun-19	Jun-22
DEV-POL-05	Moveable Signs	Mar-20	Jun-22
DEV-POL-06	Trade Waste	May-20	Jun-22
4 - Equipment Plant, Fleet and Stores			
EPS-POL-01	Private Works Hire	Aug-19	Aug-22
5 - Financial Management			
FIN-SCH-01	Schedule of Fees and Charges	Aug-20	Jul-21
FIN-POL-01	Prudential Management	Feb-20	Aug-22
FIN-POL-02	Loans to Community Organisations & Clubs	Jul-19	Jul-22
FIN-POL-03	Treasury Management	Jul-19	Jul-22
FIN-POL-04	CWMS Hardship	Jul-19	Jul-22
FIN-POL-05	Refund of Dog Registration	Jul-19	Jul-22
FIN-POL-07	Disposal of Land & Assets	Feb-20	Aug-22
FIN-POL-08	Internal Controls	Jul-19	Jul-21
FIN-POL-09	Procurement	Aug-20	Jun-21
FIN-POL-10	Small sponsorship and donations	Jul-19	Jul-22
FIN-POL-11	Financial Hardship	Apr-20	Aug-22
6 - Governance			
GOV-POL-01	Gifts, Benefits & Hospitality	Feb-19	Feb-23
GOV-POL-02	Council Meeting Agenda	Nov-18	Nov-22
GOV-POL-03	Supplementary Elections	Feb-19	Feb-23
GOV-POL-04	Council Members Allowances & Benefits	Nov-18	Nov-22
GOV-POL-05	Council Induction	Feb-19	Feb-23
GOV-POL-06	Council Member Access to Information	Feb-19	Feb-23
GOV-POL-07	Order Making	Apr-15	Apr-19
GOV-POL-08	Public Interest Disclosure	Jun-19	Jun-22
GOV-POL-09	Fraud & Corruption Prevention	Feb-19	Feb-23
GOV-POL-10	Caretaker Period	Jul-18	Jun-22
GOV-POL-11	Internal Review of Council Decisions	Mar-19	Mar-23
GOV-POL-12	Training – Elected Members	Feb-19	Feb-23
GOV-POL-13	Informal Gatherings	Apr-20	Mar-23
GOV-POL-14	Petitions	Mar-19	Mar-23

APPENDIX A – POLICY DOCUMENTS

POLICY NUMBER	TITLE	LAST REVIEW	NEXT REVIEW
7 - Human Resources			
HR-POL-01	Volunteer Policy	May-19	May-22
HR-POL-02	Equal Opportunity	May-19	May-22
HR-POL-03	Smoke Free Workplace	May-19	May-22
8 - Information Management			
IT-POL-01	Records Management	Mar-21	Mar-23
9 - Infrastructure			
INF-POL-01	Electricity Mains Under Road Reserves	May-19	May-22
INF-POL-02	Permits to Use a Public Road for Business Purposes	May-19	May-22
INF-POL-03	Verge Development	May-19	May-22
INF-POL-04	Property Identification	May-19	May-22
INF-POL-05	Vegetation Management - Unsealed Rural Roads	May-19	May-22
INF-POL-07	Public Lighting modifications	Jan-19	Jan-22
INF-POL-08	Rural School Bus Stops	Feb-19	May-23
10 - Legal Provisions			
LP-POL-01	Mayor / Chairperson seeking legal advice	Mar-21	Mar-23
11 - Property Management			
PRM-POL-01	Hire of Council Chambers	Aug-19	Aug-22
PRM-POL-02	Camping	Aug-19	Aug-22
PRM-POL-03	Cummins Homes – Tenancy	Aug-19	Aug-22
PRM-POL-04	Council Property Maintenance	Aug-19	Aug-22
PRM-POL-05	Community Bus Transport Scheme	Aug-19	Aug-22
PRM-POL-06	Rubble Pits & Compensation	Aug-19	Aug-22
PRM-POL-07	Cemeteries & Memorials	Feb-20	Aug-22
12 - Social, Cultural and Community Services			
CS-POL-01	Involvement in emergency response operations (CFS)	Aug-19	Aug-21
13 - Traffic Management			
TM-POL-01	Portable Stock Signs	May-19	May-22
14 - Work Health and Safety			
WHS-POL-01	WHS & Return to Work	Mar-19	Sep-21
WHS-POL-02	WHS Contractor Management	Dec-18	Sep-20
WHS-POL-03	Administration of WHSMS	Mar-19	Sep-21
WHS-POL-04	Communication and Consultation	Mar-19	Sep-21
WHS-POL-05	Emergency Management	Mar-19	Sep-21
WHS-POL-06	Hazard Management	Mar-19	Sep-21
WHS-POL-07	Hazardous Work	Mar-19	Sep-21
15 - Codes			
GOV-COD-01	Code of Conduct for Employees	Mar-21	Mar-23
GOV-COD-02	Code of Conduct for Elected Members	Nov-19	Feb-23
GOV-COD-03	Code of Practice - Public Access to Council Meetings & Associated documents	Apr-20	Mar-23
GOV-COD-04	Code of Practice - Procedures at Meetings	Apr-20	Mar-23
1. CHARTERS			
CWMS Customer Charter			
Customer Service Charter			
2. TERMS OF REFERENCE			
Council Assessment Panel			
Audit Committee			
Cummins Homes Committee			
Staff Committee			
WHS Committee			

DISTRICT COUNCIL OF LOWER EYRE PENINSULA

GENERAL PURPOSE FINANCIAL REPORTS

FOR THE YEAR ENDED 30 JUNE 2021

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**DISTRICT COUNCIL OF LOWER EYRE PENINSULA
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Council to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Council's financial position at 30 June 2021 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Council's accounting and other records.


.....
DELFINA LANZILLI
CHIEF EXECUTIVE OFFICER


.....
JO-ANNE QUIGLEY
MAYOR

Date: 19/11/2021

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2021

		2021	2020
	Notes	\$	\$
INCOME			
Rates	2	7,943,211	7,736,923
Statutory charges	2	250,099	155,900
User charges	2	1,803,475	1,894,830
Grants, subsidies and contributions	2	1,715,323	1,417,601
Investment income	2	67,688	91,680
Reimbursements	2	81,968	91,695
Other income	2	16,000	14,442
Total Income		11,877,764	11,403,071
EXPENSES			
Employee costs	3	3,577,173	3,075,381
Materials, contracts & other expenses	3	4,491,805	4,389,843
Depreciation, amortisation & impairment	3	3,382,879	3,453,996
Finance costs	3	203,699	238,576
Total Expenses		11,655,556	11,157,796
OPERATING SURPLUS / (DEFICIT)		222,208	245,275
Asset disposal & fair value adjustments	4	(279,908)	(1,092,652)
Amounts received specifically for new or upgraded assets	2	2,731,320	402,525
Physical resources received free of charge	2	140,335	194,574
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		2,813,955	(250,278)
Other Comprehensive Income			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	11,945	(1,809,459)
Total Other Comprehensive Income		11,945	(1,809,459)
TOTAL COMPREHENSIVE INCOME		2,825,900	(2,059,737)

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

		2021	2020
ASSETS	Notes	\$	\$
Current Assets			
Cash and cash equivalents	5	6,183,244	7,895,584
Trade & other receivables	5	955,903	762,598
Inventories	5	251,791	443,838
Total Current Assets		7,390,938	9,102,020
Non-current Assets			
Financial assets	6	-	32,000
Infrastructure, property, plant & equipment	7	90,357,276	90,062,078
Other non-current assets	6	2,715,233	330,505
Total Non-current Assets		93,072,509	90,424,583
Total Assets		100,463,447	99,526,603
LIABILITIES			
Current Liabilities			
Trade & other payables	8	1,338,350	2,623,144
Borrowings	8	1,092,764	1,062,800
Provisions	8	900,096	945,145
Total Current Liabilities		3,331,210	4,631,089
Non-current Liabilities			
Borrowings	8	5,143,497	5,768,260
Provisions	8	90,589	55,003
Total Non-current Liabilities		5,234,086	5,823,263
Total Liabilities		8,565,296	10,454,352
NET ASSETS		91,898,151	89,072,251
EQUITY			
Accumulated Surplus		38,374,028	35,721,593
Asset Revaluation Reserves	9	53,478,072	53,466,127
Other Reserves	9	46,051	(115,469)
TOTAL EQUITY		91,898,151	89,072,251

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2021	Notes	\$	\$	\$	\$
Balance at end of previous reporting period		35,721,593	53,466,127	(115,469)	89,072,251
Restated opening balance		35,721,593	53,466,127	(115,469)	89,072,251
Net Surplus / (Deficit) for Year		2,813,955			2,813,955
Other Comprehensive Income					
Changes in revaluation surplus - infrastructure, property, plant & equipment			11,945		11,945
Transfers between reserves		(161,520)		161,520	-
Balance at end of period	9	38,374,028	53,478,072	46,051	91,898,151
		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2020	Notes	\$	\$	\$	\$
Balance at end of previous reporting period		36,733,984	55,618,396	277,791	92,630,171
Correction to prior year accounting treatments	22	(1,498,183)			(1,498,183)
Restated opening balance		35,235,801	55,618,396	277,791	91,131,988
Net Surplus / (Deficit) for Year		(250,278)			(250,278)
Other Comprehensive Income					
Changes in revaluation surplus - infrastructure, property, plant & equipment			(1,809,459)		(1,809,459)
Transfer to accumulated surplus on sale of infrastructure, property, plant & equipment		342,810	(342,810)		-
Transfers between reserves		393,260		(393,260)	-
Balance at end of period	9	35,721,593	53,466,127	(115,469)	89,072,251

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 30 JUNE 2021

		2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$	\$
<i>Receipts:</i>			
Rates - general & other		8,030,843	7,723,565
Fees & other charges		250,099	155,900
User charges		1,687,379	2,053,697
Investment receipts		55,005	93,162
Grants utilised for operating purposes		1,858,223	3,269,728
Reimbursements		100,265	91,819
Other revenues		16,514	10,423
<i>Payments:</i>			
Employee costs		(3,396,547)	(2,986,487)
Materials, contracts & other expenses		(4,112,484)	(4,539,771)
Finance payments		(336,375)	(256,689)
Net Cash provided by (or used in) Operating Activities		4,152,922	5,615,347
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Receipts:</i>			
Amounts specifically for new or upgraded assets		872,970	402,525
Sale of replaced assets		174,091	53,255
Repayments of loans by community groups		47,000	58,959
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(2,918,050)	(2,038,016)
Expenditure on new/upgraded assets		(3,446,474)	(1,118,947)
Net Cash provided by (or used in) Investing Activities		(5,270,463)	(2,642,224)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Receipts:</i>			
Proceeds from borrowings		500,000	1,179,000
<i>Payments:</i>			
Repayments of borrowings		(1,094,799)	(963,337)
Net Cash provided by (or used in) Financing Activities		(594,799)	215,663
Net Increase (Decrease) in cash held		(1,712,340)	3,188,786
Cash & cash equivalents at beginning of period	11	7,895,584	4,706,798
Cash & cash equivalents at end of period	11	6,183,244	7,895,584

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar.

1.5 Covid-19

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

Examples include varying user charges associated with the Port Lincoln Airport and Coffin Bay Caravan Park operations.

COVID-19 is not expected to have a significant financial impact on Council operations with the Council working to reduce discretionary expenditure in the short term to help mitigate the effect of the reduced revenue and increased costs. It is expected further financial impacts will flow into the 2021/22 financial year, but these have been largely taken into account during the development of the budget process for 2021/22. The budget assumptions for 2021/22 assume that no further harsher restrictions are put in place by the government. However, Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

2 The Local Government Reporting Entity

The District Council of Lower Eyre Peninsula is incorporated under the SA Local Government Act 1999 and has its principal place of business at 32 Railway Terrace, Cummins, South Australia, 5631. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

(CONT'D)

3 Income recognition

3.1 Revenue

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

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

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

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

	Cash Received	Payment	Annual Allocation	Difference	
2018-19	\$1,543,931		\$1,109,569	+	\$434,362
2019-20	\$931,035		\$1,127,964	-	\$196,929
2020-21	\$965,383		\$1,149,275	-	\$183,892

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

The Operating Surplus Ratio disclosed in Note 15 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

3.2 Construction Contracts

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

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

(CONT'D)

4.2 Other Financial Instruments

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

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

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

5 Inventories

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

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

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

6.2 Materiality

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

6.3 Subsequent Recognition

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

6.4 Depreciation of Non-Current Assets

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

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

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

(CONT'D)

6.5 Impairment

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

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

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

6.6 Borrowing Costs

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

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

8 Borrowings

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

9 Provisions

9.1 Employee Benefits

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

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

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

(CONT'D)

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

10 Leases

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

Council as a lessee:

The Council recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

i) Right-of-use assets

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset.

Right of use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

- Plant and equipment 2 to 10 years
- Computers 2 to 5 years

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section 6.5 - Impairment of non-financial assets above.

ii) Lease liabilities

At the commencement date of the lease, the Council recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, the Council uses its incremental borrowing rate or the interest rate implicit in the lease.

11 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.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

(CONT'D)

12 New and amended standards and interpretations

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

Amendments to AASB 101 and AASB 108 Definition of Material:

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

Amendments to AASB 16 Covid-19 Related Rent Concessions:

In 2020, the AASB issued AASB 2020-4, Amendments to AASs - Covid-19-Related Rent Concessions. The amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under IFRS 16 if the change were not a lease modification. The amendment applies to annual reporting periods beginning on or after 1 June 2020. This amendment had no impact on the consolidated financial statements of the Group.

13 Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2021, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

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

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

- AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments
- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10 and AASB 2017-5)

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

- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current and associated standards.

14 Prior Period Error

A prior period accounting error has been identified and has required a \$1,498,183 adjustment to the 30 June 2020 IPP&E Carrying Amounts. Further details on this adjustment can be viewed in note 22.

15 Disclaimer

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021
NOTE 2 - INCOME

	Notes	2021 \$	2020 \$
RATES REVENUES			
<u>General Rates</u>		6,847,168	6,631,450
Less: Mandatory rebates		(22,663)	(23,057)
Less: Discretionary rebates, remissions & write offs		(69,816)	(51,663)
		6,754,689	6,556,730
<u>Other Rates</u> (including service charges)			
Regional Landscapes levy		358,964	352,978
Community wastewater management systems		800,065	788,875
		1,159,029	1,141,853
<u>Other Charges</u>			
Penalties for late payment		29,493	38,340
		29,493	38,340
		7,943,211	7,736,923
STATUTORY CHARGES			
Development Act fees		41,649	38,002
Town planning fees		140,496	56,658
Health & Septic Tank Inspection fees		11,887	9,321
Animal registration fees & fines		34,948	38,458
Parking fines / expiation fees		-	610
Other licences, fees, & fines		21,119	12,851
		250,099	155,900
USER CHARGES			
Cemetery Fees		12,264	19,884
Passenger Levy		1,109,883	1,204,080
Landing Fees		68,506	63,376
Waste Transfer Station Fees		53,086	49,381
Additional Bin Charges		47,011	38,734
Property Rental		407,261	388,029
Parking fees		102,715	115,294
Sundry		2,749	16,052
		1,803,475	1,894,830

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 2 - INCOME (continued)

	2021	2020
INVESTMENT INCOME	Notes	
	\$	\$
Interest on investments:		
Local Government Finance Authority	51,360	61,179
Banks & other	15,572	28,914
Loans to community groups	756	1,587
	<u>67,688</u>	<u>91,680</u>
REIMBURSEMENTS		
- for private works	16,084	13,003
- other	65,884	78,692
	<u>81,968</u>	<u>91,695</u>
OTHER INCOME		
Sundry	16,000	14,442
	<u>16,000</u>	<u>14,442</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS		
Amounts received specifically for new or upgraded assets	2,731,320	402,525
Other grants, subsidies and contributions		
Untied - Financial Assistance Grant	965,383	931,035
Roads to Recovery	426,199	426,200
Local Roads & Community Infrastructure Program	254,147	-
Employee Schemes	15,164	1,500
Health	3,644	3,815
Library & Communications	2,655	3,076
Sundry	48,131	51,975
	<u>1,715,323</u>	<u>1,417,601</u>
	<u>4,446,643</u>	<u>1,820,126</u>
<i>The functions to which these grants relate are shown in Note 12.</i>		
Sources of grants		
Commonwealth government	1,739,443	642,900
State government	2,681,579	1,147,817
Other	25,621	29,409
	<u>4,446,643</u>	<u>1,820,126</u>

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021
NOTE 2 - INCOME (continued)

	2021	2020
Notes	\$	\$
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>	1,857,600	-
<i>Less: expended during the current period from revenues recognised in previous reporting periods:</i>		
<i>Special Local Roads Program</i>	<i>(777,600)</i>	-
<i>Regional Airports Screening Infrastructure</i>	<i>(1,027,000)</i>	-
<i>Subtotal</i>	<u><i>(1,804,600)</i></u>	<u>-</u>
<i>Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
<i>Coffin Bay Stormwater Management Plan</i>	-	7,500
<i>Special Local Roads Program</i>	83,900	777,600
<i>Regional Tourism Bushfire Recovery Grant</i>	15,000	-
<i>Regional Airports Screening Infrastructure</i>	-	1,072,500
<i>Subtotal</i>	<u>98,900</u>	<u>1,857,600</u>
<i>Unexpended at the close of this reporting period</i>	<u>151,900</u>	<u>1,857,600</u>
<i>Net increase / (decrease) in assets subject to conditions in the current reporting period</i>	<u>(1,705,700)</u>	<u>1,857,600</u>
PHYSICAL RESOURCES RECEIVED FREE OF CHARGE		
CWMS Infrastructure	24,655	194,574
Road Infrastructure	48,175	-
Cemeteries Buildings & Structures	67,505	-
TOTAL PHYSICAL RESOURCES RECEIVED	<u>140,335</u>	<u>194,574</u>

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021
NOTE 3 - EXPENSE

	Notes	2021 \$	2020 \$
EMPLOYEE COSTS			
Salaries and Wages		2,853,817	2,753,040
Employee leave expense		496,257	419,950
Superannuation - defined contribution plan contributions	18	286,202	270,645
Superannuation - defined benefit plan contributions	18	31,459	33,198
Workers' Compensation Insurance		75,561	76,639
Less: Capitalised and distributed costs		(166,123)	(478,091)
Total Operating Employee Costs		3,577,173	3,075,381
 Total Number of Employees		42	42
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		19,107	19,645
Bad and Doubtful Debts		2,160	385
Elected members' expenses		137,736	120,852
Election expenses		-	14,851
Subtotal - Prescribed Expenses		159,003	155,733
<u>Other Materials, Contracts & Expenses</u>			
Contractors		1,837,747	1,929,439
Consultants		306,620	218,944
Energy		260,355	234,520
Fuels / Lubricants		151,171	199,750
Bank Charges		21,263	24,060
Water		60,305	67,833
Insurance		311,245	297,256
Contributions		214,217	188,780
Advertising		30,065	26,851
Telecommunications		36,738	49,558
Minor Furniture & Equipment		46,654	82,978
Levies paid to government - RL levy		359,413	353,801
Parts, accessories & consumables		402,705	430,098
Sundry		392,115	414,047
Less: Capitalised and Distributed Costs		(97,811)	(283,805)
Subtotal - Other Materials, Contracts & Expenses		4,332,802	4,234,110
		4,491,805	4,389,843

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 3 - EXPENSE (continued)

	2021	2020
Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Land		
Buildings & Other Structures	644,379	627,170
Infrastructure		
- CWMS Scheme	239,376	234,352
- Recreation & Culture	7,600	6,960
- Sealed Roads	757,449	759,124
- Formed & Surfaced Roads	816,178	881,508
- Port Lincoln Airport	294,790	316,838
- Aerodromes	11,285	11,316
- Boat Ramps	45,682	45,086
- Footpaths	27,760	27,910
- Stormwater	40,155	56,431
- Economic Affairs	11,444	11,503
- Bridges	5,129	5,143
- Foreshore	7,458	7,463
Plant & Equipment	133,213	127,756
Furniture & Fittings	6,033	6,845
Machinery	334,948	342,422
	<u>3,382,879</u>	<u>3,467,827</u>
Less: Capitalised and distributed costs	-	(13,831)
	<u>3,382,879</u>	<u>3,453,996</u>
FINANCE COSTS		
Interest on Loans	203,699	238,576
	<u>203,699</u>	<u>238,576</u>

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021
NOTE 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	2021	2020
Notes	\$	\$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	174,091	53,255
Less: Carrying amount of assets sold	<u>432,586</u>	<u>1,145,907</u>
Gain (Loss) on disposal	<u>(258,495)</u>	<u>(1,092,652)</u>
 <i>Assets surplus to requirements</i>		
Proceeds from disposal	-	-
Less: Carrying amount of assets sold	<u>21,413</u>	<u>-</u>
Gain (Loss) on disposal	<u>(21,413)</u>	<u>-</u>
 NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	 <u>(279,908)</u>	 <u>(1,092,652)</u>

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021
NOTE 5 - CURRENT ASSETS

		2021	2020
CASH & EQUIVALENT ASSETS	Notes	\$	\$
Cash on Hand and at Bank		121,080	340,270
Deposits at Call		2,562,164	3,055,314
Short Term Deposits & Bills, etc		3,500,000	4,500,000
		<u>6,183,244</u>	<u>7,895,584</u>
TRADE & OTHER RECEIVABLES			
Rates - General & Other		314,338	401,613
Rates postponed for State Seniors		1,651	2,008
Accrued Revenues		325,997	44,034
Debtors - general		88,444	210,113
GST Recoupment		221,784	92,649
Prepayments		8,689	2,181
Loans to community organisations		-	15,000
Total		<u>960,903</u>	<u>767,598</u>
Less: Allowance for Doubtful Debts		<u>(5,000)</u>	<u>(5,000)</u>
		<u>955,903</u>	<u>762,598</u>
INVENTORIES			
Stores & Materials		251,791	443,838
		<u>251,791</u>	<u>443,838</u>

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021
NOTE 6 - NON-CURRENT ASSETS

		2021	2020
FINANCIAL ASSETS	Notes	\$	\$
Receivables			
Loans to community organisations		-	32,000
TOTAL FINANCIAL ASSETS		-	32,000
		<hr/>	<hr/>
Capital Works-in-Progress		2,715,233	330,505
		<hr/>	<hr/>
		2,715,233	330,505
		<hr/>	<hr/>

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

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

		2020				2021			
		\$				\$			
	Fair Value Level	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Land	2	3,714,500	-	-	3,714,500	3,714,500	84,000	-	3,798,500
Land	3	9,605,900	-	-	9,605,900	9,605,900	-	-	9,605,900
Buildings & Other Structures	2	369,356	-	(257,827)	111,529	369,356	-	(269,123)	100,233
Buildings & Other Structures	3	25,667,470	901,358	(11,681,155)	14,887,673	25,595,254	1,524,502	(12,287,874)	14,831,882
Infrastructure		-	-	-	-	-	-	-	-
- CWMS Scheme	3	15,747,079	591,627	(5,338,546)	11,000,160	15,536,589	970,218	(5,447,809)	11,058,998
- Recreation & Culture	3	240,000	95,475	(187,674)	147,801	240,000	95,475	(195,274)	140,201
- Sealed Roads	3	37,297,400	7,765,092	(20,187,197)	24,875,295	37,297,400	7,813,267	(20,944,646)	24,166,021
- Formed & Surfaced Roads	3	23,443,878	2,484,819	(17,945,152)	7,983,545	22,692,638	3,559,731	(18,029,414)	8,222,955
- Port Lincoln Airport	3	15,141,318	1,432,615	(6,160,426)	10,413,507	15,141,318	1,432,615	(6,449,149)	10,124,784
- Aerodromes	3	371,856	-	(198,374)	173,482	371,856	5,556	(209,659)	167,753
- Boat Ramps	3	1,458,545	-	(832,983)	625,562	1,458,545	-	(878,665)	579,880
- Footpaths	3	860,295	256,900	(448,547)	668,648	860,295	443,867	(476,307)	827,855
- Stormwater	3	2,924,331	173,507	(1,327,916)	1,769,922	2,924,331	173,507	(1,362,193)	1,735,645
- Economic Affairs	3	331,948	99,469	(248,040)	183,377	331,948	99,469	(259,484)	171,933
- Bridges	3	385,000	-	(302,876)	82,124	385,000	-	(308,005)	76,995
- Foreshore	3	395,502	49,195	(89,097)	355,600	395,502	49,195	(96,555)	348,142
- Sanitation & Garbage	3	-	-	-	-	-	-	-	-
Plant & Equipment		-	1,427,606	(858,974)	568,632	-	1,601,400	(244,747)	1,356,653
Furniture & Fittings		-	37,646	(20,648)	16,998	-	65,949	(23,549)	42,400
Machinery		719,000	3,931,817	(1,772,994)	2,877,823	-	4,815,741	(1,815,195)	3,000,546
Total IPP&E		138,673,378	19,247,126	(67,858,426)	90,062,078	136,920,432	22,734,492	(69,297,648)	90,357,276
Comparatives		141,752,846	16,752,525	(65,490,994)	93,014,377	138,673,378	19,247,126	(67,858,426)	90,062,078

This Note continues on the following pages.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021
NOTE 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2020 \$						2021 \$
	Carrying Amount	Additions		Disposals	Dep'n	Adjustments	Carrying Amount
		New / Upgrade	Renewals				
Land	13,320,400	84,000	-	-	-	-	13,404,400
Buildings & Other Structures	14,999,202	582,093	41,051	(45,852)	(644,379)	-	14,932,115
Infrastructure	-	-	-	-	-	-	-
- CWMS Scheme	11,000,160	156,529	222,061	(80,376)	(239,376)	-	11,058,998
- Recreation & Culture	147,801	-	-	-	(7,600)	-	140,201
- Sealed Roads	24,875,295	48,175	-	-	(757,449)	-	24,166,021
- Formed & Surfaced Roads	7,983,545	22,154	1,052,758	(19,324)	(816,178)	-	8,222,955
- Port Lincoln Airport	10,413,507	-	-	-	(294,790)	6,067	10,124,784
- Aerodromes	173,482	-	5,556	-	(11,285)	-	167,753
- Boat Ramps	625,562	-	-	-	(45,682)	-	579,880
- Footpaths	668,648	186,967	-	-	(27,760)	-	827,855
- Stormwater	1,769,922	-	-	-	(40,155)	5,878	1,735,645
- Economic Affairs	183,377	-	-	-	(11,444)	-	171,933
- Bridges	82,124	-	-	-	(5,129)	-	76,995
- Foreshore	355,600	-	-	-	(7,458)	-	348,142
- Sanitation & Garbage	-	-	-	-	-	-	-
Plant & Equipment	568,632	104,702	898,298	(81,766)	(133,213)	-	1,356,653
Furniture & Fittings	16,998	31,435	-	-	(6,033)	-	42,400
Machinery	2,877,823	-	588,806	(131,135)	(334,948)	-	3,000,546
Total IPP&E	90,062,078	1,216,055	2,808,530	(358,453)	(3,382,879)	11,945	90,357,276 **
Comparatives	93,014,377	1,118,947	2,344,714	(1,138,674)	(3,467,827)	(1,809,459)	90,062,078

** \$11,495 Adjustment relates to prior year annual depreciation errors. See Note 7 for full details.

This note continues on the following pages.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 7 – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

CONT'D

Valuation of Assets

General Valuation Principles

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

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

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

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

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

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

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

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

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

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

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 7 – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

CONT'D

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

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

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

Plant, Furniture & Equipment	
Office Equipment	5 to 10 years
Office Furniture	10 to 20 years
Vehicles and Road-making Equip	5 to 8 years
Other Plant & Equipment	5 to 15 years
Building & Other Structures	
Buildings – masonry	50 to 100 years
Buildings – other construction	20 to 40 years
Park Structures – masonry	50 to 100 years
Park Structures – other construction	20 to 40 years
Playground equipment	5 to 15 years
Benches, seats, etc	10 to 20 years
Infrastructure	
Sealed Roads – Upper Surface	17 to 25 years
Sealed Roads – Lower Surface	51 to 66 years
Sealed Roads – Pavement	50 to 80 years
Sealed Roads – Pavement Base	60 years
Sealed Roads – Pavement Sub-Base	180 years
Unsealed Roads – Sheeted and Formed	15 to 50 years
Unsealed Roads – Unformed	50 to 100 years
Bridges – Concrete	80 to 100 years
Paving & Footpaths, Kerb & Gutter	80 to 100 years
Drains	75 to 100 years
Culverts	50 to 80 years
Flood Control Structures	80 to 100 years
Effluent Pipes - Drains	70 to 100 years
Effluent Pipes – Rising Mains	50 to 70 years
Effluent - Pumps & Telemetry	30 to 80 years

DISTRICT COUNCIL OF LOWER EYRE PENINSULA

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

NOTE 7 – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

CONT'D

Land & Land Improvements

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

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

Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised on the cost basis.

Buildings & Other Structures

Buildings and other structures were revalued as at 1 July 2016 by Graham Martin of Maloney Field Services. All additions since valuation have been recorded at cost.

Infrastructure

Infrastructure (excluding Sanitation and Garbage) were revalued by the following members with an effective valuation date of 1 July 2016 with all acquisitions made after the respective dates of valuation being recorded at cost:

Roads	Tonkin Consulting Pty Ltd and Council Staff
Port Lincoln Airport	Aerodrome Design Services Pty Ltd and Council Staff
Effluent Schemes	Gayler Professional Services and Council Staff
Stormwater	Council Staff
Footpaths	Council Staff
Other Infrastructure	Council Staff
- Recreation & Culture	- Aerodromes
- Boat Ramps	- Economic Affairs
- Bridges	- Foreshore

Assets categorised as Sanitation and Garbage have been treated at cost. The assets are earthworks associated with the capping of the historical Cummins and Coffin Bay landfill sites when converting these facilities to Waste Transfer Stations.

The following items have been identified with Council's infrastructure assets:

- Some stormwater assets revalued by Council staff as at 1 July 2016 had incorrect annual depreciation rates and remaining lives. Corrections to these assets has been undertaken in the 2020/21 financial year resulting in a \$5,878 decrease to the Stormwater infrastructure accumulated depreciation as at 1 July 2020 with the offset being recorded against the Asset Revaluation Reserve.
- Two Port Lincoln Airport infrastructure assets have been previously depreciated to below a zero written down value. This has been corrected in the 2020/21 financial year resulting in a \$6,067 decrease to the Port Lincoln Airport infrastructure accumulated depreciation as at 1 July 2020 with the offset being recorded against the Asset Revaluation Reserve.
- A prior period accounting error has been identified on Council's Sanitation & Garbage and Recreation & Culture assets. Corrections have been undertaken which has resulted in a reduction of \$1,498,183 across Council's 2019-20 financial year carrying amounts for these infrastructure assets.

Machinery

Some assets have been recognised at their 1 July 2011 revaluation amount with all future assets to be recognised on the cost basis. No future revaluation of machinery is to be conducted due to the frequent nature of replacement of these assets occurring meaning their values will not materially vary from market value.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 7 – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

CONT'D

Plant, Furniture & Equipment

These assets are recognised on the cost basis.

All other assets

These assets are recognised on the cost basis.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 8 - LIABILITIES

		2021		2020	
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		701,116	-	348,910	-
Payments received in advance		198,553	-	1,861,725	-
Accrued expenses - employee entitlements		132,161	-	36,896	-
Accrued expenses - other		210,574	-	290,418	-
Deposits, Retentions & Bonds		30,220	-	56,085	-
Other Payables		65,726	-	29,110	-
		<u>1,338,350</u>	<u>-</u>	<u>2,623,144</u>	<u>-</u>
BORROWINGS					
Loans		1,092,764	5,143,497	1,062,800	5,768,260
		<u>1,092,764</u>	<u>5,143,497</u>	<u>1,062,800</u>	<u>5,768,260</u>
<i>All interest bearing liabilities are secured over the future revenues of the Council.</i>					
PROVISIONS					
Annual Leave (including oncosts)		416,901	-	414,473	-
Long Service Leave (including oncosts)		483,195	90,589	530,672	55,003
		<u>900,096</u>	<u>90,589</u>	<u>945,145</u>	<u>55,003</u>

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021
NOTE 9 - RESERVES

ASSET REVALUATION RESERVE	1/7/2020	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2021
Notes	\$	\$	\$	\$
Land	13,458,472	-	-	13,458,472
Buildings & Other Structures	3,560,570	-	-	3,560,570
Infrastructure				
- CWMS Scheme	8,617,069	-	-	8,617,069
- Recreation & Culture	878,108	-	-	878,108
- Sealed Roads	12,740,504	-	-	12,740,504
- Formed & Surfaced Roads	4,152,664	-	-	4,152,664
- Port Lincoln Airport	7 7,257,890	6,067	-	7,263,957
- Aerodromes	127,702	-	-	127,702
- Boat Ramps	508,890	-	-	508,890
- Footpaths	374,741	-	-	374,741
- Stormwater	7 1,368,070	5,878	-	1,373,948
- Economic Affairs	99,705	-	-	99,705
- Bridges	75,087	-	-	75,087
- Foreshore	246,655	-	-	246,655
TOTAL	53,466,127	11,945	-	53,478,072
Comparatives	55,618,396	(1,809,459)	(342,810)	53,466,127

OTHER RESERVES	1/7/2020	Transfers to Reserve	Transfers from Reserve	30/6/2021
Community Wastewater Management Schemes	720,100	-	(256,100)	464,000
Port Lincoln Airport	(628,900)	361,400	-	(267,500)
Cummins Homes	(136,200)	28,900	-	(107,300)
Coffin Bay Caravan Park	(75,800)	27,300	-	(48,500)
Open Space	5,331	20	-	5,351
TOTAL OTHER RESERVES	(115,469)	417,620	(256,100)	46,051
Comparatives	277,791	103,340	(496,600)	(115,469)

PURPOSES OF RESERVES

Asset Revaluation Reserve

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

Other Reserves

CWMS - Funds associated with the operation and capital works of Community Wastewater Management Schemes. Interest is calculated and the reserve adjusted for on amounts owing or owed to Council.

Port Lincoln Airport - Funds associated with the operation and future capital works of the Port Lincoln Airport. Interest is calculated and the reserve adjusted for on amounts owing or owed to Council.

Cummins Homes - Funds associated with the operation and capital works of the Cummins Homes with Council waiving any interest payable associated with a negative cash balance.

Coffin Bay Caravan Park - Funds associated with the operation and capital works of the Coffin Bay Caravan Park. Interest is calculated and the reserve adjusted for on amounts owing or owed to Council.

Open Space - Developer or Council open space contributions set aside for open space projects throughout the Council District.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021
NOTE 10 - ASSETS SUBJECT TO RESTRICTIONS

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

		2021	2020
CASH & FINANCIAL ASSETS	Notes	\$	\$
Open Space Reserve Contributions		5,351	5,331
TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS		5,351	5,331

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 11 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2021 \$	2020 \$
Total cash & equivalent assets	5	6,183,244	7,895,584
Balances per Cash Flow Statement		<u>6,183,244</u>	<u>7,895,584</u>

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

Net Surplus (Deficit)		2,813,955	(250,278)
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		3,382,879	3,453,996
Net increase (decrease) in unpaid employee benefits		85,802	78,254
Non-cash asset acquisitions		(140,335)	(194,574)
Grants for capital acquisitions treated as Investing Activity		(872,970)	(402,525)
Net (Gain) Loss on Disposals		279,908	1,092,652
		<u>5,549,239</u>	<u>3,777,525</u>
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(208,305)	140,230
Net (increase) decrease in inventories		192,047	(216,934)
Net increase (decrease) in trade & other payables		(1,380,059)	1,914,526
Net Cash provided by (or used in) operations		<u>4,152,922</u>	<u>5,615,347</u>

(c) Non-Cash Financing and Investing Activities

Acquisition of assets by means of:

Physical resources received free of charge	2	140,335	194,574
Amounts recognised in Income Statement		<u>140,335</u>	<u>194,574</u>

(d) Financing Arrangements

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

Corporate Credit Cards	16,451	17,082
LGFA Cash Advance Debenture facility	4,500,000	4,955,000

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 12 - FUNCTIONS

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

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
	2021 \$	2020 \$	2021 \$	2020 \$	2021 \$	2020 \$	2021 \$	2020 \$	2021 \$	2020 \$
Administration	8,008,325	7,804,259	1,494,276	1,457,517	6,514,049	6,346,742	15,164	4,000	9,068,156	10,841,832
Public Order & Safety										
Fire Protection	829	2,641	111,887	101,011	(111,058)	(98,370)	-	-	142,251	146,027
Other	35,499	39,579	78,561	66,663	(43,062)	(27,084)	-	-	129,098	133,769
Health										
Health Inspections	-	-	11,094	7,540	(11,094)	(7,540)	-	-	-	-
Other Health	3,644	3,815	20,987	8,977	(17,343)	(5,162)	3,644	3,815	235,000	235,000
Social Security & Welfare										
Aged & Disabled Services	-	-	3,304	10,969	(3,304)	(10,969)	-	-	-	-
Families & Children	1,688	1,443	8,609	6,124	(6,921)	(4,681)	1,688	1,443	-	-
Other Social Security & Welfare	-	-	-	-	-	-	-	-	-	-
Housing & Community Amenities										
Housing	127,161	121,621	135,708	123,147	(8,547)	(1,526)	-	12,500	1,467,579	1,217,088
Town Planning	2,716	-	291,456	236,197	(288,740)	(236,197)	-	-	-	-
Community Development	-	-	137,517	128,487	(137,517)	(128,487)	-	-	81,000	81,000
Sanitation & Garbage	100,097	88,115	1,185,399	988,301	(1,085,302)	(900,186)	-	-	400,501	405,916
Effluent	11,887	9,321	873,385	710,551	(861,498)	(701,230)	-	-	11,666,961	11,523,901
Urban Stormwater Drainage	-	6,500	167,568	219,211	(167,568)	(212,711)	-	6,500	1,740,900	1,774,933
Other Community Amenities	35,025	23,789	417,205	369,597	(382,180)	(345,808)	20,000	-	866,521	739,386
Protection of the Environment	3,464	3,368	387,473	381,590	(384,009)	(378,222)	-	-	348,142	377,341
Recreation & Culture										
Libraries	2,655	3,076	68,371	57,388	(65,716)	(54,312)	2,655	3,076	-	-
Other Cultural Services	-	-	16,684	11,143	(16,684)	(11,143)	-	-	-	-
Sport & Recreation	55,749	5,293	572,970	480,114	(517,221)	(474,821)	52,750	-	9,943,957	9,962,482
Fuel & Energy										
Agricultural Services	5,726	4,832	13,394	11,035	(7,668)	(6,203)	5,726	4,832	-	-
Mining Manufacturing Construction										
Development Act	185,954	103,188	47,531	49,076	138,423	54,112	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Transport & Communication										
Road Construction & Maintenance	-	-	-	-	-	-	-	-	-	-
Sealed Roads	-	-	1,048,883	1,148,818	(1,048,883)	(1,148,818)	2,121,899	426,200	26,674,796	24,973,531
Formed & Surfaced Roads	1,051,125	860,430	1,802,430	1,781,283	(751,305)	(920,853)	633,547	434,230	8,235,697	8,061,653
Natural Surfaced Formed Roads	-	-	-	-	-	-	-	-	-	-
Natural Surface Unformed Roads	-	-	-	-	-	-	-	-	-	-
Bridges	-	-	6,102	5,367	(6,102)	(5,367)	-	-	76,995	82,123
Footpaths	-	-	122,147	108,873	(122,147)	(108,873)	-	-	832,151	670,942
Port Lincoln Airport	1,405,351	1,544,062	1,775,545	1,827,163	(370,194)	(283,101)	1,027,000	390,025	21,106,784	20,832,373
Authorised Landing Areas	-	-	21,003	16,478	(21,003)	(16,478)	-	-	525,753	531,482
Other Transport & Communication	-	-	212,792	290,062	(212,792)	(290,062)	-	-	579,880	625,562
Economic Affairs										
Tourism	-	-	51,162	49,942	(51,162)	(49,942)	-	-	-	-
Caravan Parks & Camping Grounds	153,545	114,015	112,236	105,428	41,309	8,587	-	-	2,485,062	2,541,143
Other Economic Affairs	140	27	73	72	67	(45)	-	-	218,500	218,500
Other Purposes NEC							530,473	496,805	-	-
Public Debt Transactions	756	1,588	203,699	238,576	(202,943)	(236,988)	-	-	-	-
Other Purposes NEC	654,330	625,409	57,978	44,017	596,352	581,392	-	-	115,453	116,735
Works Department	-	-	71,683	70,324	(71,683)	(70,324)	-	-	521,763	556,061
Machinery Operations	32,098	36,700	126,444	46,755	(94,346)	(10,055)	32,097	36,700	3,000,547	2,877,823
TOTALS	11,877,764	11,403,071	11,655,556	11,157,796	222,208	245,275	4,446,643	1,820,126	100,463,447	99,526,603

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 12 - COMPONENTS OF FUNCTIONS

CONT'D

The activities relating to Council functions are as follows:

Administration

Governance, Administration n.e.c., Elected Members, Organisational, Support Services, Accounting/Finance, Payroll, Housing for Council Employees, 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 and Safety

Public Order and Safety, Crime Prevention, Emergency Services, Other Fire Protection, Other Public Order and Safety, Health Services, Pest Control – Health, Immunisation, Nursing Homes, Preventive Health Services, Other Health Services, Community Support, Elderly Citizens Facilities, Home Assistance Scheme, Other Services for the Aged and Disabled, Child Care Centres, Children and Youth Services, community Assistance, Community Transport, Family and Neighbourhood Support, Other Community Support, Community Amenities, Bus Shelters, Cemeteries / Crematoria, Public Conveniences, Car Parking – non-fee-paying, Telecommunications Networks, and Other Community Amenities.

Social Security & Welfare

Aged and disabled services, community welfare, rural counselling.

Housing and Community Amenities

Agricultural Services, Agricultural Water, Animal/Plant Boards, Landcare, Other Agricultural Services, Waste Management, Domestic Waste, Green Waste, Recycling, Transfer Stations, Waste Disposal Facility, Other Waste Management, Other Environment, Coastal Protection, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management Levy, and Other Environment.

Protection of the Environment N.E.C

Foreshore protection, flood prevention, noise control.

Recreation and Culture

Libraries, cultural services, sport and recreation, reserves, swimming pools, halls.

Mining, Manufacturing & Construction

Building Act.

Agricultural Services

Pest plants, pest animals.

Transport & Communication

Aerodromes, Bridges, Bus Service, Footpaths and Kerbing, Roads – sealed, Roads – formed, Roads – natural formed, Roads – unformed, Traffic Management, LGGC – roads (formula funded), and Other Transport.

Economic Affairs

Tourism, Caravan Parks, rental properties.

Other Purposes N.E.C.

Public debt transactions, plant operations and other.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021
NOTE 13 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates of 0.30% (2020: 0.15% and 0.45%). Short term deposits have an average maturity of 365 days and an average interest rates of 0.58% (2020: 105 days, 0.83%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Rates & Associated	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Secured over the subject land, arrears attract interest of 5.20% (2020: 6.35%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Interest Bearing Borrowings	<p>Accounting Policy: initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate</p> <p>Terms & conditions: secured over future revenues, borrowings are repayable over a 5 to year year period with interest charged at fixed rates between 2.00% and 5.75% (2020: 2.00% and 5.75%) Additional variable interest loans are held for a 10 year period with interest charges between 1.30% and 2.05% (2020: 2.20%)</p> <p>Carrying amount: approximates fair value.</p>

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021
NOTE 13 - FINANCIAL INSTRUMENTS (continued)

Liquidity Analysis

2021	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	6,098,360	-	-	6,098,360	6,183,244
Receivables	904,260	-	-	904,260	947,214
Total	7,002,620	-	-	7,002,620	7,130,458
<u>Financial Liabilities</u>					
Payables	995,615	-	-	995,615	995,615
Current Borrowings	1,319,375	-	-	1,319,375	1,092,764
Non-Current Borrowings	-	4,629,063	944,391	5,573,454	5,143,497
Total	2,314,990	4,629,063	944,391	7,888,444	7,231,876

2020	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	7,801,355	-	-	7,801,355	7,895,584
Receivables	791,646	-	-	791,646	745,417
Other Financial Assets	15,793	33,584	-	49,377	47,000
Total	8,608,794	33,584	-	8,642,378	8,688,001
<u>Financial Liabilities</u>					
Payables	2,266,720	-	-	2,266,720	2,266,720
Current Borrowings	1,310,625	-	-	1,310,625	1,062,800
Non-Current Borrowings	-	4,652,095	1,756,834	6,408,929	5,768,260
Total	3,577,345	4,652,095	1,756,834	9,986,274	9,097,780

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

	30 June 2021		30 June 2020	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Other Variable Rates	1.58	4,336,261	2.78	5,346,060
Fixed Interest Rates	3.64	1,900,000	4.13	1,485,000
		6,236,261		6,831,060

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021
NOTE 13 - FINANCIAL INSTRUMENTS (continued)

Cash Advance Debentures

As at 30 June 2021 Council had Cash Advance Debenture facilities with the Local Government Finance Authority with a total limit of \$6,400,000 of which \$4,500,000 remained undrawn.

Net Fair Value

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

Risk Exposures:

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

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

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

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021
NOTE 14 - COMMITMENTS FOR EXPENDITURE

	2021	2020
Notes	\$	\$
Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Plant & Equipment	510,708	457,355
	510,708	457,355
These expenditures are payable:		
Not later than one year	510,708	457,355
	510,708	457,355
Other Expenditure Commitments		
Other non-capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Waste Collection & Disposal	727,200	729,402
Annual Audits	69,030	108,101
Annual Septic Tank Pumping	303,980	389,450
Employee Contracts	1,720,748	994,149
	2,820,958	2,221,102
These expenditures are payable:		
Not later than one year	1,463,972	1,466,385
Later than one year and not later than 5 years	1,356,986	664,206
Later than 5 years	-	90,511
	2,820,958	2,221,102

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 15 - FINANCIAL INDICATORS

	2021	2020	2019
Operating Surplus Ratio			
<u>Operating Surplus</u>	1.90%	2.20%	10.00%
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>	12%	15%	21%
Total Operating Income			

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

Adjustments to Ratios

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

Adjusted Operating Surplus Ratio	3.37%	3.81%	6.42%
Adjusted Net Financial Liabilities Ratio	16%	21%	30%

Asset Renewal Funding Ratio

<u>Net Outlays on Existing Assets</u>	95%	57%	50%
Net Asset Renewals - IAMP			

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

For the purposes of the Asset Renewal Funding Ratio for the year ending 30 June 2021 financial year Council have used the expenditure identified in its 2021-2030 Asset Management Plan as the comparative figure against the Net Outlays on Existing Assets.

Council did not have a comparable or adopted Asset Management Plan for the years ending 30 June 2019 and 2020 and therefore the Asset Renewal Funding ratios expressed in those years uses Council's annual depreciation expense as the comparative figure against the Net Outlays on Existing Assets.

In future years Council will continue to use the annual expenditures detailed in its Asset Management Plan as the comparative figure for the purposes of the Asset Renewal Funding Ratio.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 16 - UNIFORM PRESENTATION OF FINANCES

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

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

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

	2021	2020
	\$	\$
Income	11,877,764	11,403,071
Expenses	<u>(11,655,556)</u>	<u>(11,157,796)</u>
Operating Surplus / (Deficit)	222,208	245,275
 Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(2,918,050)	(2,038,016)
Add back Depreciation, Amortisation and Impairment	3,382,879	3,453,996
Proceeds from Sale of Replaced Assets	<u>174,091</u>	<u>53,255</u>
	638,920	1,469,235
 Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(3,446,474)	(1,118,947)
Amounts received specifically for New and Upgraded Assets	872,970	402,525
	<u>(2,573,504)</u>	<u>(716,422)</u>
Net Lending / (Borrowing) for Financial Year	<u>(1,712,376)</u>	<u>998,088</u>

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021
NOTE 17 - OPERATING LEASES

Council as a Lessor

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 2.

Investment Property:

Rentals received, and outgoings reimbursed, in relation to Investment Property are also disclosed in Note 2. These lease agreements, all of which are classified as operating leases, are made on a non-cancellable basis wherever practicable.

Future minimum rentals receivable under non-cancellable operating leases as at 30 June 2021 are as follows:

	2021	2020
	\$	\$
Not later than one year	220,873	223,900
Later than one year and not later than 5 years	732,915	791,221
Later than 5 years	<u>1,284,927</u>	<u>1,494,755</u>
	<u>2,238,715</u>	<u>2,509,876</u>

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 18 – SUPERANNUATION

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

Accumulation only Members

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

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2019-20) of "superannuation" salary.

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

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

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

Contributions to Other Superannuation Schemes

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

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021
NOTE 19 - NON-CURRENT ASSETS HELD FOR SALE
& DISCONTINUED OPERATIONS

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

1. LAND UNDER ROADS

As reported elsewhere in these 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 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.

At reporting date, Council controlled 1,326 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 a deductible "insurance excess", the amount of which varies according to the class of insurance.

3. BANK GUARANTEES

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to \$0 (2020: \$49,377) at reporting date.

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

NOTE 20 - EVENTS OCCURRING AFTER THE REPORTING DATE

There were no events after 30 June 2021 that need to be disclosed in the financial statements.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021
NOTE 21 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 15 persons were paid the following total compensation:

	2021	2020
	\$	\$
Salaries, allowances & other short term benefits	1,093,418	1,015,747
Post-employment benefits	-	-
Long term benefits	2,157	-
Termination benefits	-	-
TOTAL	1,095,575	1,015,747

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

	2021	2020
	\$	\$
Contributions for fringe benefits tax purposes	1,057	1,921
Planning and building applications fees	557	-
Rentals for Council property	-	-
TOTAL	1,614	1,921

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

Key management personnel or close family members (including related parties) lodged one planning and building application during the year of which payment was required on lodgement.

TRANSACTIONS BETWEEN COUNCIL AND RELATED PARTIES

	2021	2020
	\$	\$
Rate Rebates or Payments	4,736	4,644
Donations and Contributions	2,100	9,530
Grants	15,000	27,500
Contractual Services	14,042	600
Other	-	5,230
TOTAL	35,878	47,504

Four Elected Members and Two employee are members of or have family members who are on the management committees of the following seven organisations:

- Yeelanna Memorial Association
- Cummins & District Enterprise Committee (Friends of Cummins Cemetery Sub-Committee)
- Cummins Bowling Club
- Cummins Community Hotel
- Lower Eyre Family Practice
- Cummins Community Opportunity Shop
- United Yeelanna Football Club

In accordance with the Local Government Act 1999, these persons declare a conflict of interest and leave the meeting environs when any matter affecting their club or organisation is discussed or voted upon.

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

NOTE 22 - PRIOR PERIOD ERROR ADJUSTMENTS

The following adjustments have been required to the IPP&E Carrying Amounts for the financial year ending 30 June 2020 after it was identified that a prior period accounting error had occurred.

It was identified that two infinite life, non-depreciable assets within Council's asset registers for works completed in prior years were incorrectly capitalised.

In both instances the works related to civil earthworks and are detailed below:

- \$1,144,387 associated with the upgrade of the Coffin Bay Foreshore Upgrade project completed in the financial year ending 30 June 2013.
- \$353,796 associated with the capping and closure of the Coffin Bay and Cummins landfill sites and construction of the Coffin Bay and Cummins Waste Transfer Stations completed in the financial year ending 30 June 2012.

Neither of the above mentioned assets has been depreciated or revalued since addition to Council's asset registers.

The above adjustment has had no impact on the Statement of Comprehensive Income.

Adjustment to comparative figures for the year ended 30 June 2020			
	Original Balance 30 June 2020	Adjustment	Restated Balance 30 June 2020
Infrastructure, Property Plant & Equipment	91,560,261	(1,498,183)	90,062,078
Total Assets	101,024,786	(1,498,183)	99,526,603
Net Assets	90,570,434	(1,498,183)	89,072,251
Accumulated Surplus	37,219,776	(1,498,183)	35,721,593
Total Equity	90,570,434	(1,498,183)	89,072,251

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Independent Auditor's Report

To the members of the District Council of Lower Eyre Peninsula

Opinion

We have audited the accompanying financial report of the District Council of Lower Eyre Peninsula (the Council), which comprises the statement of financial position as at 30 June 2021, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Council in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants (Including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Council's Responsibility for the Financial Report

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

In preparing the financial report, Council is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless Council either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

DEAN NEWBERY

A handwritten signature in black ink, appearing to be 'JK' with a stylized flourish.

Jim Keogh
Partner

Signed on the 24th day of November 2021,
at 214 Melbourne Street, North Adelaide

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INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE DISTRICT COUNCIL OF LOWER EYRE PENINSULA

Opinion

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

Basis for opinion

We have audited the Internal Controls of the District Council of Lower Eyre Peninsula (the Council) under the requirements of *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2020 to 30 June 2021 have been conducted properly and in accordance with law.

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

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

The Council's Responsibility for the Internal Controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with *Section 125 of the Local Government Act 1999* to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities have been conducted properly and in accordance with law.

Our Independence and Quality Control

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

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on the Council's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures have been conducted properly and in accordance with law.

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

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

Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129(1)(b) of the Local Government Act 1999* in relation to the Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

Limitations of Controls

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

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

DEAN NEWBERY



JIM KEOGH
PARTNER

Signed on the 24th day of November 2021
at 214 Melbourne Street, North Adelaide, South Australia, 5006

DISTRICT COUNCIL OF LOWER EYRE PENINSULA
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

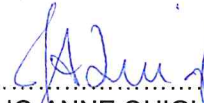
CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the District Council of Lower Eyre Peninsula for the year ended 30 June 2021, 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*.



.....
DELFINA LANZILLI
CHIEF EXECUTIVE OFFICER



.....
JO-ANNE QUIGLEY
PRESIDING MEMBER
AUDIT COMMITTEE

Date: 11.11.21

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Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the District Council of Lower Eyre Peninsula for the year ended 30 June 2021, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, 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

Dated this 24th day of November 2021

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION



ANNUAL REPORT



2020-21

Authors:

Peter Scott

Executive Officer

Eyre Peninsula Local Government Association

Sue Henriksen

Business Support Officer

Regional Development Australia Eyre Peninsula Inc.

THE PRESIDENT'S REPORT

This annual report details the last 12 months activity undertaken by the Eyre Peninsula Local Government Association, its financial accounts, and operative regional collaborative partnerships.

2020/21 has been a time of incredible challenge, working through the ongoing social and financial effects of dealing with the COVID-19 global pandemic. Our eleven member councils and their communities have been endeavouring to work together to ensure the best outcomes possible and maximise opportunities which are arising from these challenges.



This year has been the first for Peter Scott in the position of EPLGA Executive Officer, bringing a different perspective and experience to the role. The shared service agreement with Regional Development Australia Eyre Peninsula (RDAEP) has delivered positive outcomes with many correlations between the two organisations, and the recognition that local government is increasingly expected to be a significant contributor to economic development.

The economic landscape of the Eyre Peninsula is constantly developing, and in recognition of this the EPLGA has been working with RDAEP to highlight where constraints to this might be. Access to accommodation, shortage of rental options, and a lack of childcare across our region are all areas of constraint which need attention, and the EPLGA is investigating the levels to which they will be involved in these areas.

Regional health continues to be an area where the EPLGA and its members are striving for appropriate action. We are still in the unacceptable position of having communities being isolated without adequate medical supports. Our councils are endeavouring to represent their local communities, working with Federal and State governments to find appropriate outcomes.

This past year saw the State Government lift the moratorium in SA on growing genetically modified crops, but in doing so place an opportunity for individual council areas to apply to have the exemption continue. In recognition of the similarities between our grain growing areas, the EPLGA put together a customised survey to go out to farmers across the EP. Working together on this project meant that the process for each individual council was simplified, and an overall Eyre Peninsula farming perspective could be developed. The outcome showed overwhelming support for farmers to have access to GM crop technology, and each of the member councils decided to take no further action.

Coastal protection and interactions continue to be an area of focus for our region, with responsibility for thousands of kilometres of coastline. Advocacy in this area is important so that decision makers understand the constraints and challenges which are faced in this area. This year saw the visit to our region of a State government committee looking at the coastal protection board and legislation, and the EPLGA was able to work with its member councils to directly share pertinent information.

The EPLGA also got involved with advocacy on the reforms to the State marine scale fishery. The State government changes which were proposed didn't take into account the unique nature of the fishery and fishing businesses from the West Coast, and were reforms that were all-encompassing in their nature.

We invited the Primary Industries Minister to visit the Eyre Peninsula and meet with councils and key stakeholders directly to hear their concerns. After this visit, some more nuanced changes were brought in to reflect some of the distinct aspects of the EP fishery.

With the uncertainty around holding events in 2021, it was decided that the 84th annual EPLGA conference would be organised by the EPLGA Executive Officer, and was held in February in Port Lincoln. Run in conjunction with the RDAEP, the conference title 'The Resilience Effect – Building regional resilience on the Eyre Peninsula' was reflected in the substance of the conference. Some of the business and economic development opportunities which we have on the EP were highlighted to those at the conference, followed by presentations and discussions on how local government can play a significant part in future years.

As well as these things, there will continue to be work on a range of other challenges, including native vegetation legislation, tourism, waste management, infrastructure funding, shared service opportunities, economic development, and many more.

The EPLGA is a vital conduit between its member councils and the LGA of SA, with the potential for close collaboration to help deliver outcomes for our communities. State Parliament has developed new local government legislation which will mean a significant body of work will be necessary for our member councils, and we will need to be working together as councils to streamline that process.

The communication with both State and Federal governments will also be very important, with the need to maximise funding and partnership opportunities.

This upcoming year will need the EPLGA Board and member Councils to show strong, responsive and accountable leadership, driving the opportunities for innovation while still respecting the characteristics which we all value in our communities and councils. This leadership and representation throughout our communities and with other levels of government will mean that the Eyre Peninsula will continue to add to its many strengths in the years to come.

The vision and goal of the EPLGA, to “**enable Eyre Peninsula councils to excel, innovate, and thrive**”, has never been more relevant for the region than now. We have been facing many challenges and opportunities, with the need for the councils of the EP to be working closely together.

MAYOR SAM TELFER

PRESIDENT – EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

Eyre Peninsula Regional Profile

- provided by Regional Development Australia Eyre Peninsula

AREA

11 council areas

234,937 km²

POPULATION

Number of residents (ABS ERP 2019)

57,805

ECONOMY

Gross Regional Product (NIEIR 2019)

\$3.35 billion

JOBS

Local jobs (NIEIR 2019)

21,949 FTE

LOCAL EMPLOYMENT

Employed residents (NIEIR June 2019)

26,375

WELL-BEING

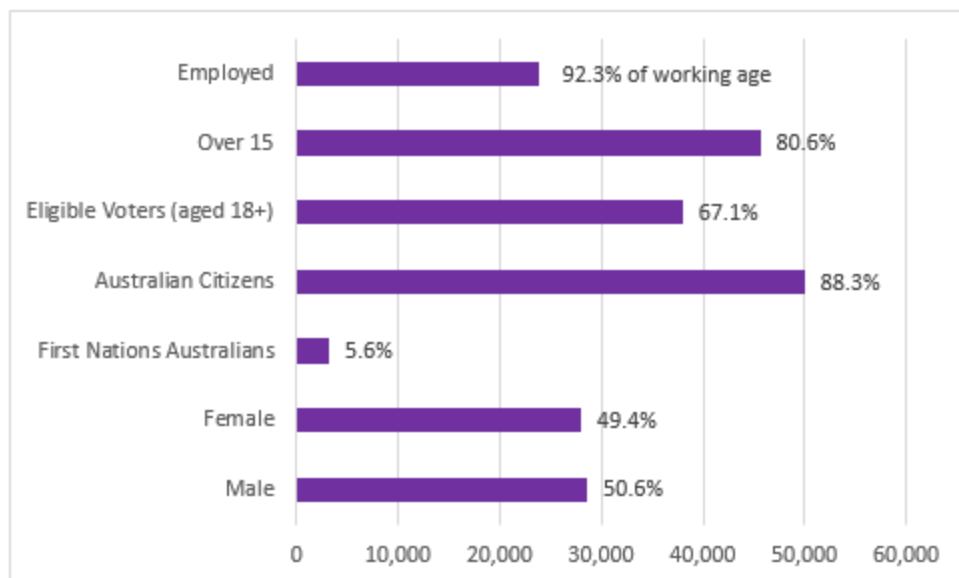
Median weekly household income (ABS 2016)

\$1,081

BUSINESS

Registered Businesses

5,134



Residential Population

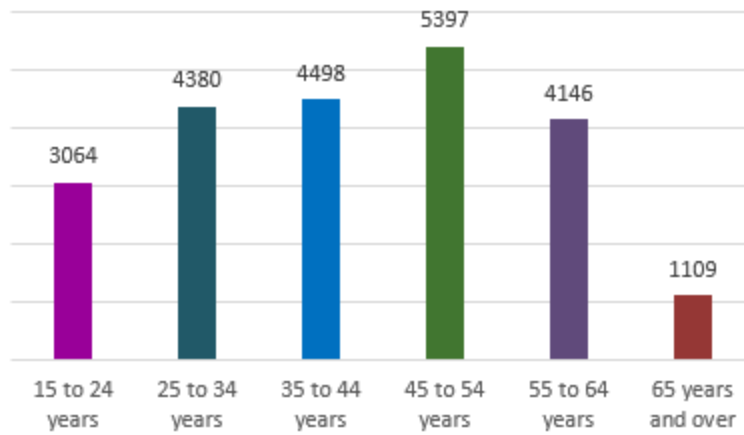
LOCAL GOVERNMENT AREA	LAND AREA		POPULATION (2019 ABS ERP)	
	Km ²	% of Region	No.	% of Region
Whyalla	1,072	0.46	21,665	37.5
Port Lincoln	30	0.01	14,718	25.5
Ceduna	5,424	2.31	3,442	6.0
Cleve	5,018	2.14	1,792	3.1
Elliston	6,741	2.87	1,008	1.7
Franklin Harbour	2,755	1.17	1,304	2.3
Kimba	5,700	2.43	1,065	1.8
Lower Eyre Peninsula	4,715	2.01	5,780	10.0
Streaky Bay	6,226	2.65	2,192	3.8
Tumby Bay	2,671	1.14	2,702	4.7
Wudinna	5,079	2.16	1,300	2.2
Maralinga Tjarutja and Unincorporated SA	189,453	80.64	724	1.3
Collective Local Government Total	234,884	99.98	57,692	99.8
REGION TOTAL	234,937		57,805	

Population Summary

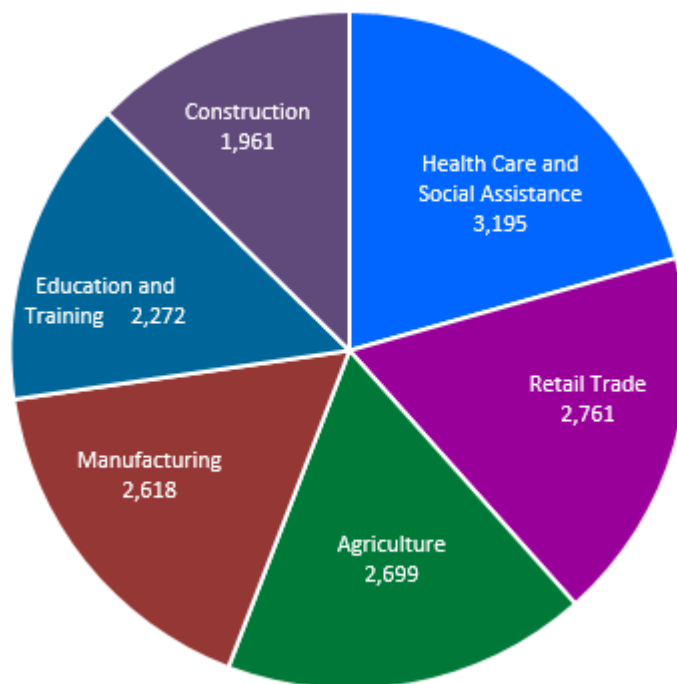
The Census usual resident population of the RDA Eyre Peninsula region in 2016 was 56,612 living in 30,441 dwellings with an average household size of 2.28. 2019 ABS ERP (Estimated Resident Population) shows marginal growth of 2.06% across the region to 57,805. Indications for the City of Whyalla and District Council of Elliston show population declines of .75% and 3.6% respectively.

The median age of Eyre Peninsula residents is 42, compared to 45 in regional SA, 40 in South Australia and a median age of 38 in Australia.

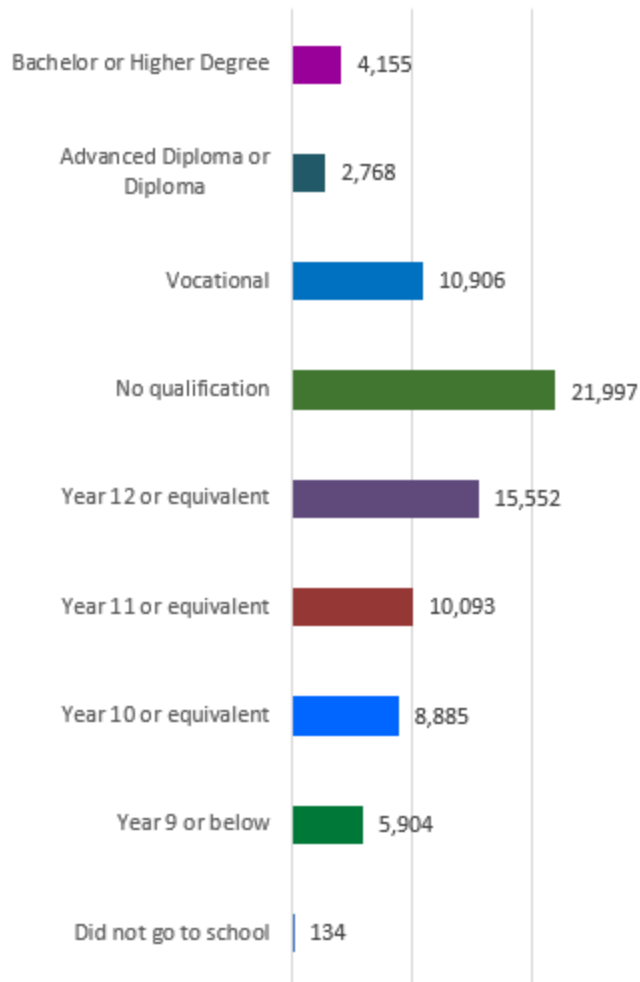
Local Workers Age Structure



Top 6 Employing Industries



Level of Qualification



In 2016 (ABS Census) 23,868 people living in the RDA Eyre Peninsula region were employed, of which 58% worked full-time and 40% part-time.

Most part-time employment occurred in the Health Care and Social Assistance, Accommodation and Food Services, Retail Trade, Fishing and Aquaculture industries. These industries typically rely on a high proportion of part-time workers, and the number of jobs provided markedly exceeds the total FTE hours being worked.

Employment continuity in the Fishing and Aquaculture industries is also impacted by the seasonal nature of some jobs.

A growing future workforce demand is set to provide a major challenge for the region and specific strategies are required to meet industry requirements.

The transformational economies such as space, renewable energy, advanced manufacturing and agricultural technologies will require a sustainable highly-skilled workforce.

Top 10 Exporting Industries in Region 2018-2019 (\$m)

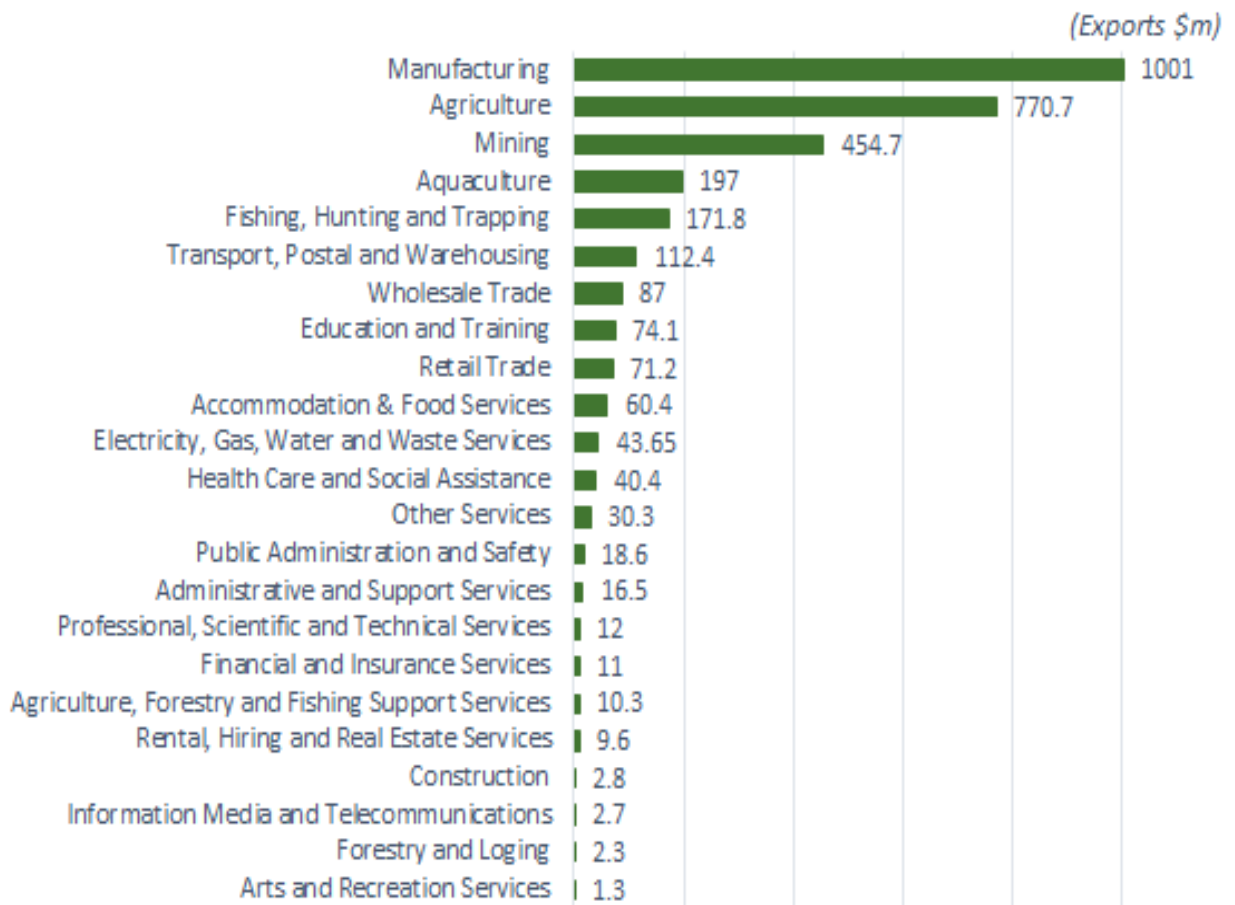
	Whyalla	Port Lincoln	Ceduna	Cleve	Elliston	Franklin Harbour	Kimba	Lower EP	Streaky Bay	Tumby Bay	Wudinna	LGA Totals	Region Totals
Manufacturing	897.9	76	3.1	4.7	1.1	1.2	0.2	5.3	7.4	1.9	1.5	1000.3	1,001
Agriculture	0.2	3.3	47.7	113	59.7	20.4	74.4	147.7	78.1	128.2	90.3	763	770.7
Mining	382.1	6.4	16.4	0	1.3	5.4	0	5.7	0.4	2.9	1	421.6	454.7
Aquaculture	1.3	95.6	17.6	8.6	1.7	6.2	1.9	56.9	7.1	0	0	196.9	197
Fishing, Hunting and Trapping	4.4	129	7.2	0.7	10.2	0.6	0	5.3	12.8	1.6	0	171.8	171.8
Transport, Postal and Warehousing	19.3	44	15.8	9	2.1	0.6	1.2	6.9	6.8	2.1	3.9	111.7	112.4
Wholesale Trade	14.5	36.6	15.9	0.9	0.2	1.4	0.8	5.3	0.9	6.2	4.2	86.9	87
Education and Training	28.6	26.1	7	2.3	1.4	1.2	0.8	0.5	2	0.4	3	73.3	74.1
Retail Trade	8.8	46.7	3.4	3.8	0.7	1	0.9	1.5	2	1	1.2	71	71.2
Accommodation & Food Services	10.4	27.1	7.2	2.6	1.6	0.7	1.3	2	3.3	2	1.2	59.4	60.4
Total (Top 10 Council Exports) (\$m)	1367.5	490.8	141.3	145.6	80	38.7	81.5	237.1	120.8	146.3	106.3	2955.9	3,000

In 2018-19, regional exports to intrastate, interstate and overseas markets were valued at \$3.201 billion. The region's main exporting industries were:

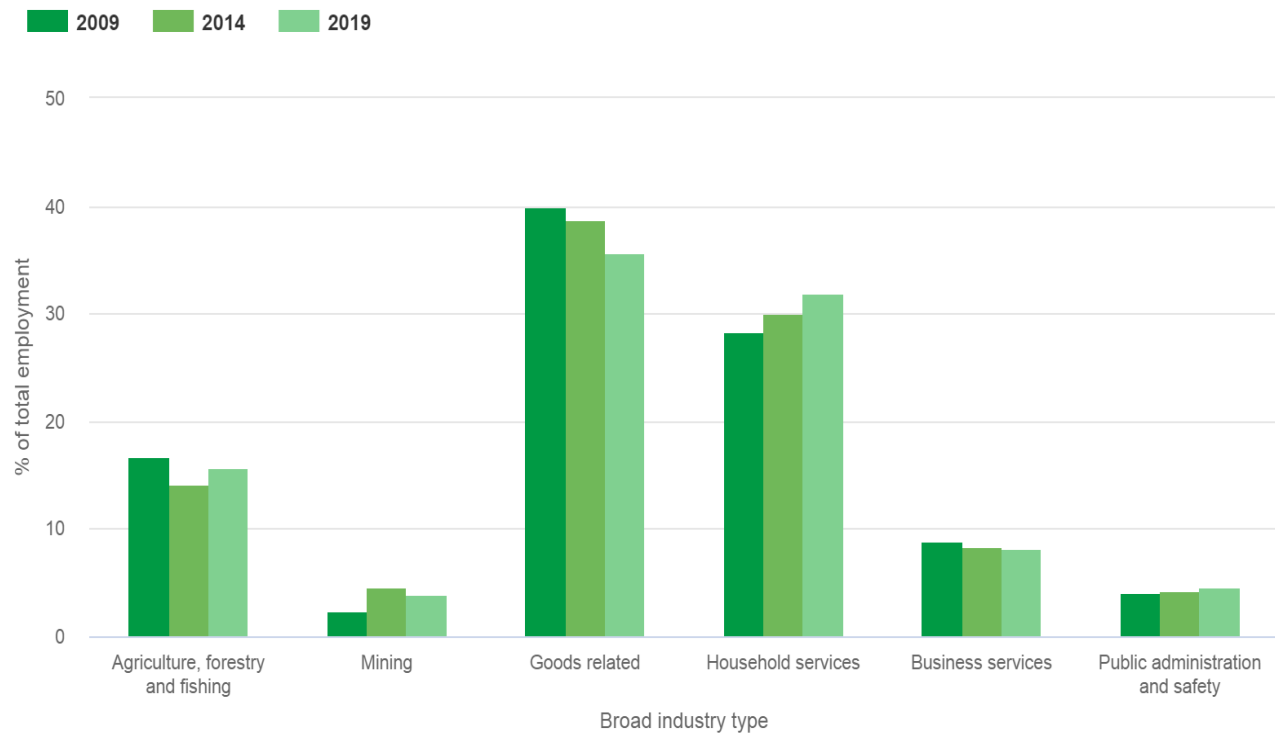
Manufacturing –\$1 billion.

Agriculture –\$770.7 million.

Mining –\$454.7 million.



Employment Composition



In 2019 the Goods related sector (Manufacturing; Electricity, Gas, Water and Waste Services; Construction; Wholesale Trade; Retail Trade; and Transport, Postal and Warehousing) accounted for 35.6% of employment in the RDAEP region. The importance of this sector has declined over the last 10 years (39.9% in 2009).

Small and medium size business enterprises (SMEs) are the backbone of the regional economy. Small business sustainability is directly related to the success of the region's major industries – i.e. manufacturing, agriculture, mining, aquaculture, health care, and tourism.

In 2019, the region had 5,134 registered businesses. The Agriculture, Fishing and Forestry had the largest number, comprising 1,836 (35.8%) followed by Construction with 625 registered businesses (12.2%) and Rental, Hiring and Real Estate Services 448 (8.7%).

From 2018 – 2019, the total number of registered businesses declined by 114 with the biggest declines in the Rental, Hiring and Real Estate Services (-23%) and, Financial and Insurance Services industries (-20%). Increases in businesses services were mostly in the Mining (+12%), Manufacturing (+7%), and Electricity, Gas, Water and Waste Services and Education and Training industries (both +3%).

MEMBER COUNCILS

- City of Whyalla
- City of Port Lincoln
- DC Ceduna
- DC Cleve
- DC Elliston
- DC Franklin Harbour
- DC Kimba
- DC Lower Eyre Peninsula
- DC Streaky Bay
- DC Tumby Bay
- Wudinna DC

EPLGA BOARD MEMBERS 2020/21

Under the terms of the EPLGA Charter, the following Board appointments were current as at 30 June 2021.

MEMBER COUNCIL	BOARD MEMBER	DEPUTY BOARD MEMBER
Ceduna	Perry Will (Mayor)	Ian Bergmann (D/Mayor)
Cleve	Phil Cameron (Mayor)	Robert Quinn (D/Mayor)
Elliston	Malcolm Hancock (Mayor)	Peter Hitchcock (D/Mayor)
Franklin Harbour	Robert Walsh (Mayor)	Daven Wagner (D/Mayor)
Kimba	Dean Johnson (Mayor)	Megan Lienert (D/Mayor)
Lower Eyre Peninsula	Jo-Anne Quigley (Mayor)	Peter Mitchell (D/Mayor)
Port Lincoln	Brad Flaherty (Mayor)	Jack Ritchie (D/Mayor)
Streaky Bay	Travis Barber (Mayor)	Graham Gunn (D/Mayor)
Tumby Bay	Sam Telfer (Mayor)	vacant (D/Mayor)
Whyalla	Clare McLaughlin (Mayor)	Phil Stone (D/Mayor)
Wudinna	Eleanor Scholz (Mayor)	Ned Luscombe (D/Mayor)

THE LOCAL GOVERNMENT REPRESENTATIVES/ APPOINTMENTS

EPLGA Board Executive:

President	Mayor Sam Telfer	DC Tumby Bay
Immediate Past President	Mayor Travis Barber (In absence of Mayor Bruce Green – did not stand for election)	DC Streaky Bay
Deputy President	Mayor Clare McLaughlin	City of Whyalla
Chief Executive Officer	Mrs Deb Larwood	DC Kimba

The President (LGA Board and SAROC), Deputy President (Proxy LGA Board), Mayor Johnson (Second SAROC Representative due to Mayor McLaughlin being an Upper Spencer Gulf LGA representative on SAROC) were the nominated representatives to the LGA.

Chief Executive Officers Committee:

All Chief Executive Officers of member Councils or nominee in their absence.

Engineering & Works Committee:

The committee is comprised of all Engineers, Operations or Works Managers from member Councils or nominee in their absence.

Other Regional Organisations:

Regional Development Australia Eyre Peninsula Inc:

Bryan Trigg AFSM, Chair

Dion Dorward, Chief Executive Officer

Zone Emergency Management Committee:

Mayor Brad Flaherty (Presiding Member)

Peter Scott, Executive Officer

Representatives from each Council

- City of Port Lincoln

- EPLGA

South Australian Regional Organisation of Councils (SAROC) Executive Officers Committee:

Peter Scott, Executive Officer

- EPLGA

Eyre Peninsula Water Taskforce:

Mayor Sam Telfer

Peter Scott

- President, EPLGA

- Executive Officer, EPLGA

ANNUAL CONFERENCE AND BOARD MEETINGS SCHEDULE

A highlight on the EPLGA calendar is the Annual Conference, hosted each year by a member Council. To assist in host Council planning, the following conference and Board meeting schedule is included (including the past 12 months meeting and conference locations).

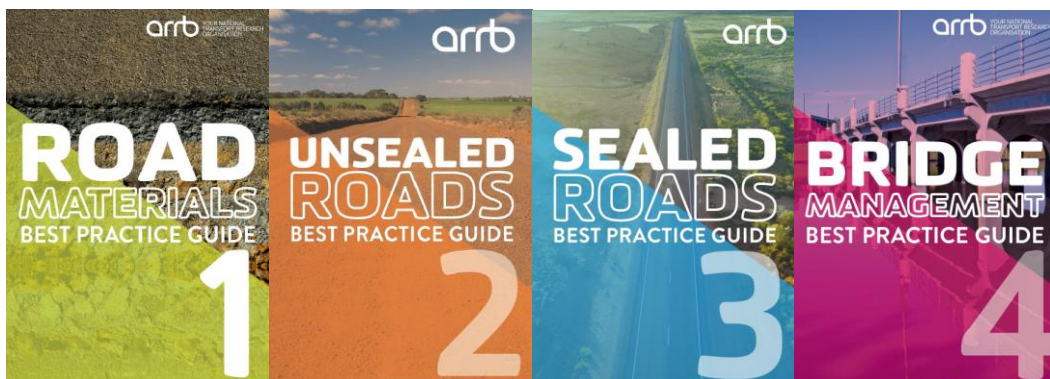
Friday, 4 September 2020	DCLEP
Friday, 4 December 2020	Wudinna
Conference 25 & 26 Feb 2021	EPLGA
Friday, 2 July 2021	Wudinna
Friday, 3 September 2021	Port Lincoln
Friday, 3 December 2021	Kimba
Conference Feb/ March 2022 (either last week of Feb & first week of March)	Cleve
Friday, 3 June 2022	Elliston
Friday, 2 September 2022	Tumby Bay
Friday, 2 December 2022	Whyalla
Conference Feb/ March 2023 (either last week of Feb & first week of March)	Franklin Harbour
Friday, 2 June 2023	Ceduna
Friday, 1 September 2023	DCLEP
Friday, 1 December 2023	Port Lincoln
Conference Feb/March 2024 (either last week of Feb & first week of March)	Streaky Bay
Friday, 7 June 2024	Wudinna
Friday, 6 September 2024	Kimba
Friday, 6 December 2024	Cleve
Conference Feb/March 2025 (either last week of Feb & first week of March)	Elliston
Friday, 6 June 2025	Whyalla
Friday, 5 September 2025	Franklin Harbour
Friday, 5 December 2025	Ceduna
Conference Feb/March 2026 (either last week of Feb & first week of March)	Tumby Bay
Friday, 5 June 2026	DCLEP
Friday, 4 September 2026	Streaky Bay
Friday, 4 December 2026	Wudinna
Conference Feb/March 2027 (either last week of Feb & first week of March)	Whyalla
Friday, 4 June 2027	Port Lincoln
Friday, 3 September 2027	Kimba
Friday, 3 December 2027	Cleve
Conference Feb/March 2028 (either last week of Feb & first week of March)	Ceduna
Friday, 2 June 2028	Elliston
Friday, 1 September 2028	Tumby Bay
Friday, 1 December 2028	Franklin Harbour

Conference Feb/March 2029 (either last week of Feb & first week of March)	Lower Eyre
Friday, 1 June 2029	Ceduna
Friday, 7 September 2029	Streaky Bay
Friday, 7 December 2029	Wudinna
Conference Feb/March 2030 (either last week of Feb & first week of March)	Port Lincoln
Friday, 7 June 2030	Tumby Bay
Friday, 6 September 2030	Cleve
Friday, 6 December 2030	Elliston
Conference Feb/March 2031 (either last week of Feb & first week of March)	Kimba
Friday, 6 June 2031	Whyalla
Friday, 5 September 2031	Franklin Harbour
Friday, 5 December 2031	Ceduna
Conference Feb/March 2032 (either last week of Feb & first week of March)	Wudinna
Friday, 4 June 2032	DCLEP
Friday, 3 September 2032	Streaky Bay
Friday, 3 December 2032	Port Lincoln
Conference Feb/March 2033 (either last week of Feb & first week of March)	Cleve

REPORT OF ACTIVITIES

EPLGA core activities have always included lobbying to State and Federal Government about legislation and policy changes that may have an impact on our region. This year ongoing concerns and/or participation have been with the following matters:

Australian Road Research Board (ARRB) through an initiative of the Deputy Prime Minister, the Hon Michael McCormack, was commissioned to deliver a set of Best Practice Guides for local governments across Australia, which we have completed, and are now freely available for downloading. EPLGA distributed the guides to all Councils.



A mobile app and guides are available here: <https://www.arrb.com.au/bestpracticeguides>

Roadside Vegetation Management – Native Vegetation Council (NVC)

The District Councils of Tumby Bay and Elliston continue to lobby the NVC on behalf of Eyre Peninsula. The NVC considered amendments to the State-wide Guidelines at their meeting on the 9th of July. The NVC have endorsed a change to the clearance height of up to 6m.

They have deferred decisions pending further information being provided by DC Tumby Bay and Elliston (noting no request for amendments were received from other councils), in relation to:

the use of high impact methods for controlling vegetation within the road verge, including the use of graders and loaders with follow-up spot spraying.

Currently only low impact methods are permitted in road verge, such as slashing, trimming and mowing. (Note: high impact methods include any activity that disturbs the soil or results in plants being uprooted, such as the use of graders or bulldozers).

The NVC are seeking further information pertaining to the proposed extent of herbicide use, specifically why native vegetation would be subjected to herbicides when this type of chemical is specific to weed control. They would like to better understand the number of roads that DC Tumby Bay and Elliston intend to use this method on and how their will be no significant residual impact to vegetation. In addition, the quantum of native vegetation that would be removed as a result of the proposed amendment should also be put forward, this can be determined with the assistance of the branch.

A standard 2m clearance envelop permitted from the edge of the road surface (edge of the carriageway) in the road verge. The current guidelines only allows a standard 1 m clearance, with clearance up to 3m subject to the approval of the NVC.

DC Tumby Bay and Elliston are seeking to widen roads to accommodate oversize machinery travelling between paddocks and farms. NVC have asked for further clarification as to the safety risks described by Tumby Bay and Elliston.

EPLGA Submission to the Inquiry into the Review of the Native Vegetation Act 1991

The EPLGA provided a submission to the Natural Resources Committee (membership Ms Paula Luethen, Presiding Member, Dr Susan Close, Hon John Darley, Hon Russell Wortley, Mr Nick McBride, Hon Nicola Centofanti and Mr Adrian Pederick). The 6-page submission provided details of previous collaboration success and recommendations:

Collaboration Success: Case Study #1 Eyre Peninsula Roadside Vegetation Management Plan

In 2019, EPLGA invested in the development of the Eyre Peninsula Roadside Vegetation Management Plan (EP RVMP) with Dr. Kerri Muller (Accredited Native Vegetation Consultant and Principal, Kerri Muller NRM Pty. Ltd) and representatives of the (then) Natural Resources, Eyre Peninsula (NR EP), the Native Vegetation Management Unit (NVMU) of the Native Vegetation Council (NVC) and Grain Producers SA.

Collaboration Success: Case Study #2 Eyes on Eyre Camping Nodes

The Eyes on Eyre project has been a catalyst for collaboration and strategic investment between all levels of government and industry. Led by Regional Development Australia Eyre Peninsula (RDAEP), Eyre Peninsula Local Government Association (EPLGA) and Eyre Peninsula Landscape Board, the project addresses the long-term environmental impacts and management of camping and coastal access throughout the region's pristine coastal and inland environment.

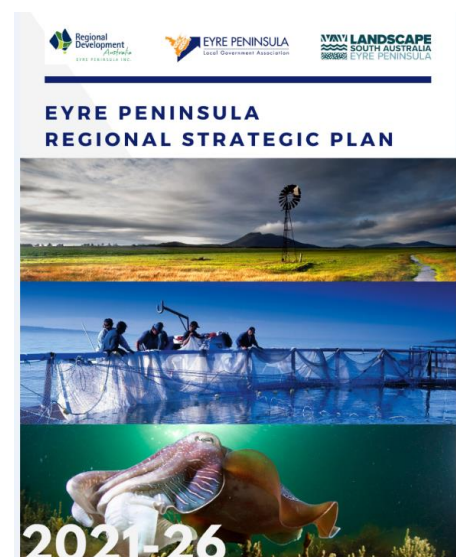
The EPLGA made recommendations to the Committee including exempting Townships from the Native Vegetation Act, the need for a review of the NVC Guidelines for Management of Roadside Native Vegetation and Regrowth Vegetation, making Native Vegetation Assessment Clearance Approvals valid for 5 years, establishing an expert group that Council Works Managers can access, undertaking trials for cost effective management of roadside native vegetation and updating and endorsement of a specific Eyre Peninsula Roadside Vegetation Management Plan.

Eyre Peninsula Regional Strategic Plan 2021-26

Eyre Peninsula is a vast and varied region, and this diversity is reflected in its cities and towns. There will be no single future for Eyre Peninsula, which means that we will need to consider multiple plausible strategies to help prepare our home for the future.

This EPLGA publication, Eyre Peninsula Regional Strategic Plan 2019, presents a set of priorities and strategies for living, working and investing in Eyre Peninsula.

It is an important resource to help anticipate the economic and social trends likely to affect Eyre Peninsula over the coming years.



It demonstrates that social, economic and technological changes will continue to challenge the existing structures in our region. These changes will affect the way in which people live, work and invest in Eyre Peninsula. Change can also drive opportunity. In the future, people will be employed in enterprises yet to be imagined, generated by technology yet to be invented.

This publication is the outcome of work undertaken by the EPLGA, RDAEP, government, academics and stakeholders. It is informed by data and robust analysis of the megatrends influencing regional Australia. The scenarios shape strategies that will help us to determine how best to connect Eyre Peninsula through investment in infrastructure, communications, and trade relationships. They will also help us to consider the training and education needs for the jobs and industries of the future.

Local Government across Eyre Peninsula has been an enthusiastic collaborator in this work. The Eyre Peninsula Regional Strategic Plan 2019 provides a solid demonstration of regional collaboration essential for securing regional funding and provides an effective lobbying tool for Eyre Peninsula. The plan can be viewed here: <http://eplga.com.au/publications-2/>

Special Local Roads Program – Review

Hudson Howells has been engaged by the LGASA to undertake a review of the Special Local Roads Program (SLRP) with LGTAP acting as the Reference Group for the project. The key objectives of the study are to:



- Determine contemporary governance arrangements, policies and processes that support the SLRP.
- Provide reliable insights and assessment from a range of affected stakeholders to ensure the LGA's integrity in administering the SLRP.
- Ensure commonwealth, state and local government deliver value for money for local communities in the administration of grant funds.
- Ensure that projects supported by the SLRP are built and maintained to the appropriate Australian roads design standards and meet the Minister's Statement of Expectations for the Roads to Recovery fund.

The EPLGA EO participated in the extensive review. Hudson Howell noted the robustness of the EPLGA SLRP internal process with agreed priorities in the EP Regional Transport Strategy 2020 and the use of independent consultants SMEC in the process.

EPLGA Councils have again been successful in receiving funding with over \$3 million awarded (double previous years) for the upcoming financial year. The recommendations from the final review will be announced by the LGASA.

The EPLGA Corporate Plan (<http://eplga.com.au/corporate-2/governance/>) was updated in 2020 and is



reviewed every 4 years. Recognising that regional strategic and economic plans are being jointly developed by RDAEP, EP Landscape Board and EPLGA to set out longer term strategies - through which the EPLGA will be responsible for a wide range of actions – the Corporate Plan focusses on the EPLGA’s key leadership and advocacy roles and will enable positive, value-adding and timely action on emerging strategic issues. Updates to have been made reflecting regional snapshot information and name changes for partners EP Landscape Board and Regional Development Australia Eyre Peninsula.

Engineering Masters Students for Eyre Peninsula

Unlocking the expertise and the resources of the University for regional benefit is one of the focus areas of UniSA. The EPLGA and UniSA is involved in the hosting students from Business and other disciplines to work on local projects.



The UniSA Business Internship Program gives organisations access to a fresh perspective and knowledge that can assist in their workplace. Employers and companies can host UniSA undergraduate and postgraduate students who will spend up to 45 days in a workplace, depending on the course they are enrolled in. This time is generally spread over a 10-12 week period, however it could also be done as an intensive (i.e. five days per week). The key is finding the balance between student and the organisation, ensuring the student is able to balance other study, work and life commitments. Hosting a student placement could involve a particular project or a more observational opportunity, giving students experience in multiple areas of the business.

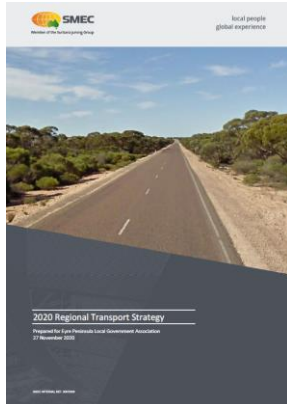
Benefits for EPLGA:

- Access to motivated students who will bring knowledge of current trends, theories, techniques and ideas.
- Identify potential new employees.
- Develop mentoring and supervision capabilities of current workforce.
- Form valuable links with UniSA Business for future collaborations with students and/or research.

Four (4) students have completed successful projects in *Procurement and Supply Chain* as part of their Master’s coursework. Projects were:

- *Streaky Bay Jetty Platform – Tender Process for upgrade works* - hosted by DC Streaky Bay
- *Current and future supply chain needs on Eyre Peninsula relevant to the international space launch and satellite industry* – hosted by RDAEP.

Sustainable, reliable, resilient and safe transport infrastructure systems are fundamental elements needed to support vibrant economic and social growth of all regions. To support sustainable growth in the Eyre Peninsula Region, the Eyre Peninsula Local Government Association (EPLGA) has prepared this **2020 Eyre Peninsula Regional Transport Strategy**. (<http://eplga.com.au/publications-2/>). The primary objectives of the strategy are to provide a consistent framework for the management and development of transport infrastructure across the Eyre Peninsula.



This Regional Transport Strategy Update, prepared for the Eyre Peninsula Local Government Association (EPLGA), provides guidance on the management and development of roads across the region, including classification into a functional hierarchy and identification of Action Plans. This Strategy replaces the 2015 Regional Transport Strategy which was built on the Regional Roads Strategy regularly updated since 2003. The format of this Regional Transport Strategy follows similar formatting used in the development of other Regional Transport Plans in the State, and aligns with the guidance provided in the Local Government Association Overarching Regional Transport Strategy – 2014.

This strategy has been developed over the years through continuous liaison with member Councils and other key bodies pertinent to the shaping of the transport task across the region. In doing so this strategy provides achievable goals and objectives which are in line with maintaining a region rich in environment, economy and industry.

This current Revision 3 provides updates in association with more recent developments, comprising;

- Lucky Bay T-Ports grain facility
- Cape Hardy
- Port Spencer
- Kaolin Mining at Poochera
- South Australia State Strategy updates

Regional Capacity Funding Building Allocations-LGASA.



Regional Capacity Building Allocations is funding from the LGASA to the EPLGA that can be used to undertake projects and other related activities that are not able to be undertaken within existing funding bases. The allocation cannot be used for administration. The EPLGA started a program for multiple Councils with shared regional goals to apply for the funding for the benefit of the region. The projects funded included:

Streamlining Administrative Services to Drive Transformation through Efficiency Gains



The project was designed to engage TXM Lean Consultants to undertake a Lean Services review of selected administrative activities. As part of the process the following services were reviewed:

- Payroll Processing – DC Kimba
- Customer Requests – DC Streaky Bay
- Planning and Compliance – DC Tumby Bay

As part of the process TXM has undertaken site visits to each Council and work closely with staff involved in the services identified to be reviewed. This has been challenging given the Covid restrictions in place and with the lead consultant based in Melbourne. The rollout has had to use alternate means of communication such as zoom to facilitate the engagement needed to complete the project.

The reviews were used as a tool to examine existing practices to identify current capacity, customer values and opportunities for continuous improvement as part of inhouse processes. The outcomes of the project identified efficiency and productivity gains, improvements to the customer experience and employee engagement, and ultimately the long-term sustainability of Council.

Contact: Deb Larwood, CEO DC Kimba

Building Fire Safety Committee

Kelley Jones



On 19 March 2021 the *Development Act 1993* (**Development Act**) was repealed and was replaced by the *Planning, Development and Infrastructure Act 2016* (**PDI Act**) which now regulates building fire safety matters in South Australia. The Local Government Association Mutual Liability Scheme (LGAMLS) have identified the risk and sent out a series of templates councils can use to establish a Building Fire Safety Committee (BFSC). Kelley Jones have provided advice that in their view councils are obliged to establish a BFSC and a failure to do so exposes them to the risk of civil claims in the event of a building fire occurring in circumstances which, clearly, results in property damage but, otherwise, may result in personal injury or death and it is established that the council knew or ought to have known that the building posed a fire safety risk (i.e. the council was negligent to the extent, as recognised by the High Court, that a public law power can convert to a public law duty and, where a duty is breached, liability follows!) A BFSC is, after all, the primary overseer and enforcement mechanism for building fire safety risks – that is, it has a primary and fundamental public safety objective at its core. Without a BFSC, a council has limited formal mechanisms to address these risks. Due to the above a failure to establish a BFSC, at least amounts to a dereliction of a council's statutory powers, if not duties and is, therefore, not only a source of significant civil liability risk but also of maladministration in public administration for the purposes of the Independent Commissioner Against Corruption Act 2012.

The DC Council of Elliston is leading the establishment of a BFSC for a group of councils at risk and have engaged Kelley Jones. Stage 1 BFSC "Health Check" and Risk Assessment has been completed and Stage 2 Establishing a Joint BFSC is underway.

Contact: Geoff Sheridan, CEO, DC Elliston



Regional Safety Focus



City of Port Lincoln with the DCs of Tumby bay and Elliston are implementing a collaborative program to engage staff in the process of developing risk assessments and safe operating procedures with a view to bringing Risk and Hazard Management Systems closer to an acceptable level of compliance.

Through this discussion, a shared schedule of prioritised risk assessments and operating procedures has been developed that apply largely to all 11 EPLGA councils. The project priorities include Plant Risk Assessments (PRA) and developing the associated pictorial Safe Operating Procedures (SOP).

The preferred approach was similar to what has previously been undertaken by these Councils with the One System Procedures in that one council develops the initial assessment. It is then reviewed, consulted and updated specific to that council and the process saves each council time in the development of the documents.

Project Outputs:

- Launch event will be made available to staff from all Councils and recorded for future access
- 10 x Plant Risk Assessments will be made available to all EPLGA Councils
- 10 x Safe Operating Procedures will be made available to all EPLGA Councils
- Increased local capacity to develop and implement safe working procedures and complete risk assessments

Further to this, the benefits were made via the process of developing the PRA and SOP documents, the operations staff in each of the Councils will have ownership of the documents as well as have developed the necessary skills and knowledge to continue to develop further PRAs and SOPs for other work activities.

With over 350 local government employees across the EPLGA, the benefits of this program extend far and wide in terms of enhancing the workplace safety of local government employees.

Contact: Matthew Morgan, CEO, City of Port Lincoln

Eyre Peninsula Trails - an ArcGIS StoryMap



ArcGIS StoryMaps

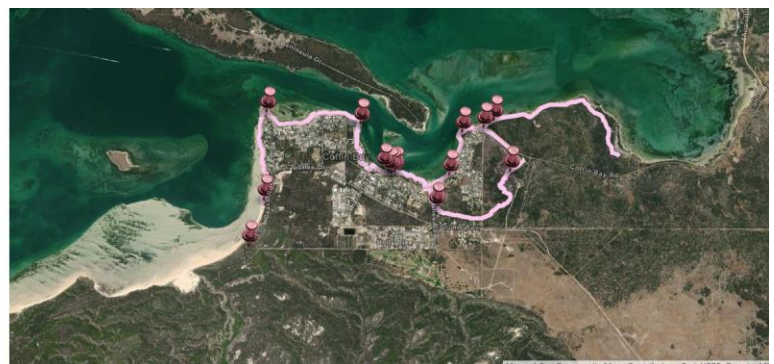
**EPLGA Tourism Advisory
Committee**

The EPLGA Tourism Advisory Committee has created an inspiring, immersive Eyre Peninsula Walking Trails story by combining text, interactive maps, and other multimedia content. Soon to be published and shared with the Eyre Peninsula community and everyone around the world. ArcGIS StoryMaps is a story authoring web-based application that has enabled the EPLGA to share trail maps in the context of narrative text and other multimedia content. Stories include trail maps, narrative text, lists, images, videos, embedded items, and other media to enable tourists to plan Trail Adventures. The Story Map enables tourists to connect trails across all of Eyre Peninsula. One website will bring all of Eyre Peninsula Trails together in one easy to navigate story.

10. Oyster racks rest point: [View Picture here](#)
11. Coffin Bay Lookout: [View Picture here](#)
12. Snapper Point Car Park and Staircase: [View Picture here](#)
13. Route to Coffin Bay Lookout:
14. Old Oyster Town: [View Picture here](#)

[View Trail Map](#)

Lower Eyre Peninsula
<https://www.eyrepeninsula.com/coffin-bay>
<https://www.parks.sa.gov.au/parks/coffin-bay-national-park>
<https://coffinbay.net/>

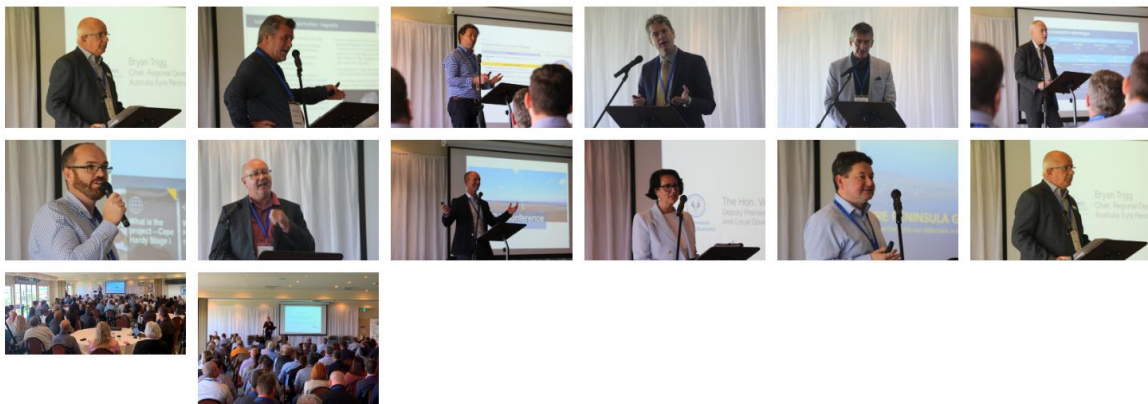


84th ANNUAL EPLGA CONFERENCE

<https://www.eplgaconference.com.au/latest-news>

This year's conference was hosted by the EPLGA instead of a Council due to COVID-19 uncertainty. 234 delegates attended the 2021 84th EPLGA Conference at the Port Lincoln Race Club which kicked off with Regional Development Australia Eyre Peninsula's (RDAEP) Economic Development Showcase.

The Showcase is part of a suite of RDAEP's dynamic reporting tools for stakeholders, local government, and Australian Ministers for Regional Development about projects that RDAEP actively support, plan, engage, advocate, and assist with connecting to opportunities across Eyre Peninsula. It provides these companies with a unique opportunity for networking with each other, RDAEP, EPLGA and local government.



Economic Development Showcase Speakers

Following the Showcase is the EPLGA Conference. The 84th Conference is titled "The Resilience Effect, Building Regional Resilience on Eyre Peninsula". With a focus on Building Regional Resilience, the 84th Annual EPLGA Conference energized and entertained, invited new thinking, sparked dynamic conversations, and inspire renewed commitment to work together for the benefit of our region.



Workshop Outcomes – Resilient Region Vision



Workshop outcomes: EPLGA Projects, Initiatives and Ideas



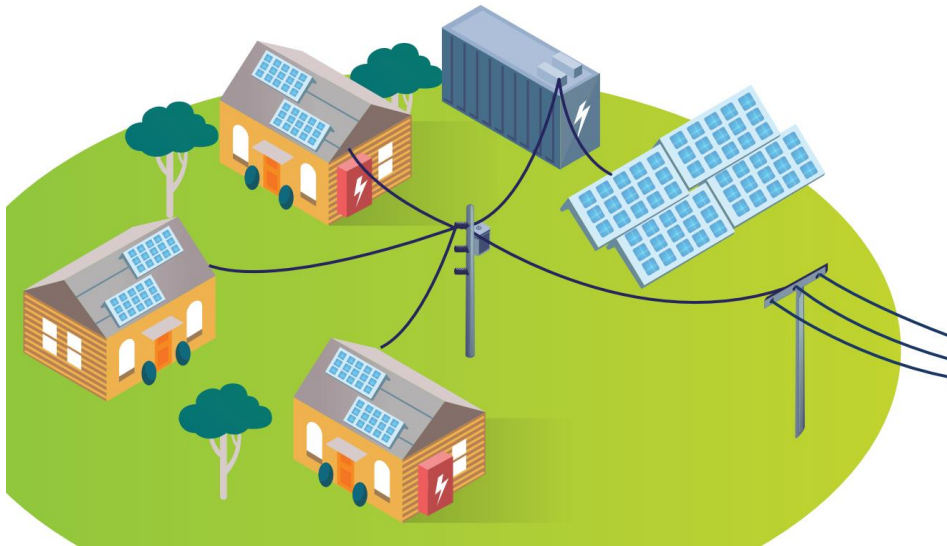
Other funded projects.

Microgrid Feasibility, Screening, and Impact Assessment for Eyre Peninsula (Kimba and Koonibba initially)

\$1.08 million over 18 months



microgrid - a small network of electricity users with a local source of supply that is usually attached to a centralised national grid but is able to function independently.



The Australian Government is committed to supporting regional Australia and has delivered significant investments focused on creating jobs and driving economic growth in our regions. The Regional and Remote Communities Reliability Fund (Fund) will provide up to \$50.4 million over 5 years from 2019-20 to 2023-24. Eyre Peninsula will receive \$1.08 million over 18 months to complete a Microgrid Feasibility, Screening, and Impact Assessment.

Project description and key activities

The Eyre Peninsula is the western-most part of the national electricity market (NEM) with distributed and small communities in remote townships and isolated properties. These communities play a significant role in Australia's tourism, agriculture, manufacturing, and export sectors, but have been disproportionately impacted by issues of electricity reliability, cost and security of supply. The transition to renewable energy microgrids in the region could provide more reliable, secure, and affordable power. This project involving the South Australia's electricity distribution provider SA Power Networks (SAPN) as a key collaborator involves three main activities.

Firstly, the feasibility of islanded microgrids at three locations will be assessed on the Eyre Peninsula. Secondly, a microgrid screening study will be conducted, in parallel with the first activity, to identify the optimal, least-cost mix of grid connection and islanded microgrids in 2020-25, 2025-30 and 2030-35, to align with each of SAPN's revenue determination periods.

Thirdly, an impacts assessment of regional microgrids will be undertaken to examine the broader impacts of decommissioning power lines across specific remote areas of the state.

A consortium of ITP, SA Power Networks (SAPN), ener-G, UniSA and Regional Development Australia Eyre Peninsula (RDAEP) will undertake the project in collaboration with communities in the region. The EPLGA have a shared services agreement with the RDAEP where the EO works two days a week for RDAEP. The key activities are:

Stage 1a: Microgrid Feasibility Studies

A study of the existing electricity supply to three localities in the Eyre Peninsula will be undertaken to identify opportunities for reducing overall cost via microgrid deployment. Kimba and Koonibba are two proposed localities. The District Council of Kimba has previously conducted community consultation and a pre-feasibility study on microgrid deployment in Kimba. The locations are to be confirmed following screening by SAPN in collaboration with ITP to identify network areas where supply costs are particularly high, and/or where reliability/safety/bushfire concerns are greatest. One of these locations will be the most promising location for a community-scale islanded microgrid, while the other will be Koonibba Aboriginal Community, a sparsely-populated locality where smaller islanded microgrids are most promising.

Each of these studies will include concept design, technical feasibility assessment, economic feasibility assessment, implementation option analysis, community consultations to discuss customer interest and concerns, likely levels of customer involvement (e.g. rooftop PV, batteries, demand management) and preferred operational and retail models, as well as a qualitative socio-economic and environmental impact assessment.

Stage 1b: Microgrid Screening Study

This study would be conducted in parallel to Stage 1a. Its main output would be a report describing the least-cost mix of grid-connection, embedded microgrids, and islanded of:

- a business-as-usual base case model of the existing electricity supply to the Eyre Peninsula
- a microgrid generation model for embedded and islanded microgrids of various scales
- a simulation and optimisation engine that compares the costs of continuing grid connection against embedded or islanded microgrids

The results of the three individual microgrid studies described in Stage 1 will be used to inform the model and validate the results.

Stage 2: Regional Microgrid Impact Assessment

The impacts of microgrid deployment across the region will also be assessed. These impacts include:

- local jobs and skills creation, and the opportunity for deployment of the methodology elsewhere on the SAPN network and across Australia
- broader environmental and social impacts, including bushfire risk reduction and freeing up of transmission capacity for large-scale, grid-connected renewable energy to supply the NEM
- impacts of decommissioning network assets on new load or generation connection enquiries and future load growth (e.g., if network assets need to be re-built to meet future demand).

Youth Led Recovery Grant: Youth on Country: Developing the Knowledge and Confidence of Aboriginal Youth across Lower Eyre Peninsula post COVID-19.



Government of South Australia
Department of Human Services

The Youth-led Recovery Grant projects are funded by the Department of Human Services and administered by the LGA. The Youth-led Recovery Grant projects has provided South Australian councils with the opportunity to engage with is young citizens and for young people in South Australia to lead the delivery of activities and initiatives, responding to the impact of the COVID-19 public health emergency.

The EPLGA in partnership with RDAEP engaged the Aboriginal Youth project team administered by West Coast Youth Services. The project developed the knowledge, confidence, life skills and goal setting of Aboriginal youth across lower Eyre Peninsula. The youth are mainly descendants of Aboriginal people from Koonibba, Bookabie, Coorabie, Fowlers Bay and Yalata. The project provided youth with a platform from which they were able to connect to their heritage and enable them to obtain a feeling of self-worth and have confidence in themselves. It provided practical skills backed with an insight to just how hard their elders had to work to establish infrastructure and change their way of life to assimilate with western society. This included language skills and changing to a totally different education and employment system.



SUMMARY OF OTHER ACTIVITIES

- Natural Resources Management – joint partnership planning, delivery of services.
- Regional Recognition/Lobbying – ongoing on various matters as they arise.
- Emergency Management – regional planning and Council planning, followed by implementation.
- Planning, Development and Infrastructure Act Implementation.
- Coastal Access issues, development of a Coastal Alliance – state-wide.
- Various roads and waste issues – regional road strategy review.
- Regional Capacity Funding – General funding.
- Marine Infrastructure Planning – DPTI, jetty leases, etc.
- SAROC – meetings and regional Executive Officers’ meetings.
- Mobile phone black spots - applications.
- Water planning – state of the resource, etc.
- Energy planning – resulting from blackouts – renewables, transmission upgrade consultation, hydrogen trial plant, etc.
- Regional planning – JPB, RDAEP, EPNRM, DPTI, etc.
- Financial assistance and supplementary road funding – ongoing issues of South Australia’s injustice.
- Health – local sub-regional issues, public health planning, doctors shortages etc.
- Roadside Native Vegetation – regional planning and management issues.
- Tourism – RDAEP - restructure to sub-regional groups, Food and Tourism Prospectus, RV, Coastal Access and Caravan Strategy, Eyes on Eyre etc.
- Aged Care at the local Council level – Council’s role.
- NHVR impacts on farm machinery movements.
- Transport Plan and SLRP prioritisation and funding applications.
- Joint submissions with RDAEP on various issues.

PLANS, PROGRAMS AND REPORTS – CURRENT STATUS

CORPORATE Plan 2020 – 24

The Council Mayors and Chief Executive Officers of the EPLGA have contributed to the development of the EPLGA Corporate Plan. It was clear from responses to our 2015 survey that the member Councils placed great importance on the following:

- *advocacy (and representation) – the EPLGA being the principal regional advocate for Local Government in the region;*
- *governance – continuing to ensure that our business is conducted in accordance with the law and proper standards;*
- *member services – the EPLGA to continue to provide member support services as they are needed; and*
- *outreach services – connecting Councils with desirable services offered by the LGA of SA.*

To avoid confusion between the Business Plan prepared by respective Councils, the EPLGA uses the term 'Management Plan or Corporate Plan'. The Management Plan is for the period 2020-2024 and reviewed annually, incorporating an updated annual work plan and budget for the current year. It also includes the current strategic directions of the EPLGA for that period. Each year through the Annual Business Plan process the Corporate Plan Strategies and Actions are refined to those still outstanding or ongoing strategies and actions.

MANAGEMENT PLAN PERFORMANCE

Goal Area 1.1 Advocacy and Representation

Core Activities

- 1.1.1 Represent and strengthen the common values of members
- 1.1.2 Represent members and regional objectives in engagement and liaison with key stakeholder agencies – e.g., LGA, DIT, PIRSA, AGP Plus
- 1.1.3 Provide a lobbying platform to promote the interests and issues of member Councils to other levels of government

Comments:

Advocacy and representation are demonstrated through lobbying of other levels of government, which occurs as and when needed and often through the SAROC, LGA Board and in collaboration with the other regional organisations. Matters requiring lobbying this financial year included:

- ***Regional Landscape Plan***
- ***Marine Scale Fish Fishery Reform***
- ***Regional and Remote Communities Reliability Fund***
- ***Giant Australian Cuttlefish***
- ***Regional Central Eyre School Dental Program***
- ***Eyes on Eyre Stage 2***
- ***Inquiry into Coast Protection Board***
- ***Litter Management on State Roads***
- ***Local Government Transport Advisory Panel - Special Local Roads Funding***

Strategic Actions

- 1.1.4 Develop effective working relationships between the EPLGA and member Councils and external stakeholder agencies and organisations
- 1.1.5 Develop key EPLGA messages to demonstrate maximum alignment to the State Strategic Plan and Economic Priorities, in particular economic reform and jobs, climate change and renewable energy
- 1.1.6 Develop the understanding of, and commitment to, mutuality of interests to optimise benefit for member Councils across the region from advocacy and partnerships
- 1.1.7 Lead the completion of the Economic Development Strategy and Regional Strategic Plan and identify and lead the development of regional strategic responses to key issues as and when required.

Comments: EPLGA have entered into a unique shared services agreement with Regional Development Australia Eyre Peninsula for the services of the EO. Reducing costs for both organisations, the shared service is working well and reinforces the cooperation across economic development and local government issues.

Goal Area 1.2 Governance

Core Activities

- 1.2.1 Comply with legislative requirements
- 1.2.2 Identify and pursue the resourcing needs of members
- 1.2.3 Manage EPLGA financial and other resources for maximum member benefit, and based on the principle that recurrent operational expenses must be funded by recurrent operational revenue

Comments:

Compliance met.

Strategic Actions

- 1.2.4 Investigate and identify options to improve local government and regional governance, including alternative governance models, strategic planning, and land use planning for the region
- 1.2.5 Assist member Councils in meeting legislative compliance
- 1.2.6 Develop and manage formal alliance and partnership arrangements with partner agencies and entities– e.g. RDAEP and EP Landscape Board.
- 1.2.7 Pursue collaborative initiatives with partner agencies – e.g. joint submissions on strategic issues with RDAEP and EP Landscape Board.

Comments:

Eyre Peninsula Regional Assessment Panel is now in place. Shared Services project led by City of Whyalla has begun. The staff committees are useful in this process. The other regional organisations are encouraged to work closely with member Councils and to investigate opportunities for region wide projects to maximise procurement benefits, etc.

Goal Area 1.3 Member Services

Core Activities

- 1.3.1 Maintain the cycle of quarterly meetings to enable collective decision-making and enhance member networking
- 1.3.2 Maintain and support members with the coordination of the annual conference
- 1.3.3 Identify resourcing gaps and needs, and pursue resolutions to key issues in liaison with members
- 1.3.4 Facilitate initiatives to attract funding and investment
- 1.3.5 Provide advisory and support services to Elected Members
- 1.3.6 Coordinate strategic meetings and presentations on key issues; including the provision of key speakers to provide information, contact and support services
- 1.3.7 Coordinate delivery of Council-supported training and development initiatives in the region

Comments:

All core activities are being met at a regional level which brings considerable savings to individual Councils.

Strategic Actions

- 1.3.8 Continue to facilitate the activities of the EP Mineral & Energy Resources Community Development Taskforce.
- 1.3.9 Develop value-added services for member Councils, based on collective or regional value and cost-benefit
- 1.3.10 Facilitate and promote the development of shared procurement initiatives.
- 1.3.11 Facilitate the development of a regional transport strategy, including the identification of road priorities and road funding proposals.
- 1.3.12 Establish and facilitate specialised interest groups, such as Council works managers and compliance staff.
- 1.3.13 Maintain communications with member Councils and the regional community through media releases, website, newsletter and formal means of communication.
- 1.3.14 Establish an annual business (work) plan for the Executive Officer to manage and report against.

Comments:

Shared procurement services is difficult in such a large region, however the CEOs continue to work together on LG procurement council requirements and shared services in planning to complement the implementation of the updated Planning and Development Act.

Regional communications with Councils and other groups is mainly carried out through emails, media releases, staff meetings etc.

RDAEP and the EPNRM Board have, over the last 12 months, worked with the EPLGA and member Councils to add value to regional projects like Eyes on Eyre, where all parties benefit.

Staff regional committees assist in developing and refining regional strategy recommendation to the EPLGA Board.

EPLGA COMMITTEE REPORTS

All Committee minutes are on the EPLGA website for viewing via the following link: - <http://eplga.com.au/>

USE OF FINANCIAL RESOURCES

The following audited statement indicates another year of sound financial performance.

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

**FINANCIAL ACCOUNTS
FOR THE YEAR ENDED
30TH JUNE 2021**

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Statement of Income & Expenditure

Balance Sheet

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Board Certificate

Audit Report

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF INCOME & EXPENDITURE **FOR THE YEAR ENDED 30TH JUNE, 2021**

		2021	2020
	NOTE	\$	\$
<u>INCOME</u>			
Grants Received	2	74,415	209,399
Interest Received		3,259	7,149
Project Income - EP Councils	3	1,000	800
Membership Fees	4	199,187	199,187
Regional Economic Development Showcase & Conference		133,386	-
Reimbursable Expenses		59,544	23,485
<u>TOTAL INCOME</u>		470,791	440,020
<u>EXPENDITURE</u>			
Administration		15,642	9,500
Audit Fees		1,690	1,640
Bank Charges & Taxes		106	74
Computer Expenses		5,382	2,114
Employee Expenses		161,070	144,839
Insurance		6,180	6,000
Meeting Expenses		5,238	5,571
President's Expenses		2,250	2,250
Project Expenditure	5	228,401	210,258
Secretarial Services		19,000	19,000
Telephone		702	856
Travel & Accommodation		2,376	5,459
<u>TOTAL EXPENDITURE</u>		448,037	407,561
<u>NET SURPLUS/(DEFICIT)</u>		22,754	32,459
<u>NON-OPERATING INCOME AND EXPENSES</u>			
<u>Non Operating Income</u>			
ATO COVID-19 Cash Flow Bonus		18,552	18,552
<u>NET SURPLUS/(DEFICIT)</u>		\$ 41,306	\$ 51,011

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF INCOME & EXPENDITURE **FOR THE YEAR ENDED 30TH JUNE, 2021**

	2021	2020
	NOTE	
	\$	\$
Net Surplus/(Deficit)	41,306	51,011
Extraordinary Items	-	-
	<u> </u>	<u> </u>
<u>TOTAL NET SURPLUS/(DEFICIT)</u>	41,306	51,011
Surplus Funds at July 1	346,949	295,938
	<u> </u>	<u> </u>
SURPLUS/(DEFICIT)	388,255	346,949
	<u> </u>	<u> </u>
<u>ACCUMULATED SURPLUS/(DEFICIT)</u>		
<u>AT 30TH JUNE, 2021</u>	\$ 388,255	\$ 346,949
	<u> </u>	<u> </u>

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE, 2021

		2021	2020
	NOTE	\$	\$
<u>EQUITY</u>			
Accumulated Surplus		\$ 388,255	\$ 346,949
REPRESENTED BY			
<u>CURRENT ASSETS</u>			
Cash at Bank	6	530,885	594,705
Debtors		14,945	13,783
ATO BAS Account		-	6,806
Income Accrued		274	1,504
GST Receivable		12,622	5,151
Prepayments		1,622	1,915
<u>TOTAL ASSETS</u>		560,348	623,864
<u>CURRENT LIABILITIES</u>			
Sundry Creditors	7	4,356	986
Creditors		24,159	2,039
Unspent Project Funds	8	134,008	269,900
Provision for Holiday Pay		9,570	3,990
		172,093	276,915
<u>NET ASSETS</u>		\$ 388,255	\$ 346,949

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. This financial report is a special purpose financial report prepared for use by Board and members of the association. The Board has determined that the association is not a reporting entity.
2. The financial report has been prepared on historical cost basis and does not take into account changing money values or except where stated current valuations of non-current assets. The statements are prepared on an accruals basis.
3. Provision is made in respect of the association's liability for annual and long service leave at balance date. Long service leave is accrued from an employee's start date. Leave provision is based on current wages as at reporting date, and does not include on-costs.

	2021	2020
	\$	\$

NOTE 2 - Grants Received

LGA of SA - Regional Capacity	42,151	209,399
LGA of SA - Youth-led Recovery	32,264	-
	<u>\$ 74,415</u>	<u>\$ 209,399</u>

NOTE 3 - Project Income - EP Councils

EP Community Solar Scheme	<u>\$ 1,000</u>	<u>\$ 800</u>
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NOTE 4 - Membership Fees

District Council of Ceduna	16,733	16,733
District Council of Cleve	14,262	14,262
District Council of Elliston	13,276	13,276
District Council of Franklin		
Harbour	12,922	12,922
District Council of Kimba	13,011	13,011
Wudinna District Council	13,264	13,264
District Council of Lower Eyre		
Peninsula	19,474	19,474
District Council of Streaky		
Bay	15,111	15,111
District Council of Tumby Bay	15,781	15,781
City of Whyalla	36,524	36,524
City of Port Lincoln	28,829	28,829
	<u>\$ 199,187</u>	<u>\$ 199,187</u>

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2021

	2021	2020
	\$	\$
<u>NOTE 5 - Project Expenditure</u>		
Unspent Funds at 1 July	(269,900)	(171,619)
Coastal	2,902	2,000
Regional Committees Support	2,277	7,534
Forums & Conferences	11,992	600
Governance & Planning Reform	-	1,000
CWMS Users Group	1,000	-
Joint Building Fire Safety	8,132	-
Regional Governance-JPB Pilot	-	24,930
Regional Planning - General	-	11,168
Regional Transport Strategy	2,800	44,640
Regional Safety Focus	20,899	-
Roadside Veg-Gap and Options	3,000	-
Regional Economic Development		
Showcase & Conference	191,427	-
Streamlining Admin Services	49,500	-
Tourism/Signage/Promotions	36,364	20,105
UniSA Masters Student Program	4,000	-
Youth-led Recovery	30,000	-
Unspent Funds at 30 June	134,008	269,900
	<u>\$ 228,401</u>	<u>\$ 210,258</u>
<u>NOTE 6 - Cash at Bank</u>		
BankSA Society Cheque Account	52,332	50,638
Bendigo Bank Term Deposit	166,529	165,085
LGFA	312,024	378,982
	<u>\$ 530,885</u>	<u>\$ 594,705</u>
<u>NOTE 7 - Sundry Creditors</u>		
PAYG Withheld	4,356	-
Superannuation	-	986
	<u>\$ 4,356</u>	<u>\$ 986</u>
<u>NOTE 8 - Unspent Project Funds</u>		
Regional Capacity Building	<u>\$ 134,008</u>	<u>\$ 269,900</u>

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

BOARD CERTIFICATE

The Board have determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The Board of the association declares that:

- 1 the financial statements and notes present fairly the association's financial position as at 30th June 2021 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- 2 in the Board's opinion there are reasonable grounds to believe that the association will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board:

signed

.....

.....

position

..... President

.....Executive Officer.

Dated this3..... day of September 2021

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

4 Tasman Terrace, PO Box 2180

Port Lincoln, SA 5606

Telephone: (08) 8682 1899

Facsimile: (08) 8682 1408

Email: gpk@gpk.com.au

ABN 64 945 523 972

ACN 007 909 382

To the members of Eyre Peninsula Local Government Association,

Report on the financial report

We have audited the accompanying financial reports, being a special purpose financial report, of Eyre Peninsula Local Government Association, for the year ended 30th June 2021.

The responsibility of the members of the Board for the financial report

The members of the Board are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements which form part of the financial report are appropriate to meet the financial reporting requirements of the Local Government Act 1999 and are appropriate to meet the needs of the members. The Board's responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian auditing standards. These auditing standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the members of Board, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Board's financial reporting responsibilities under the Local Government Act 1999. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which

liability limited by a scheme approved under Professional Standards Legislation

it relates to any person other than the members, or for any purpose other than that for which it was prepared. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Auditor's opinion

In our opinion the financial report of the Eyre Peninsula Local Government Association presents fairly the operations and financial position of the association for the year ended 30th June 2021.

Gill Penfold Kelly Pty Ltd



Greg Nicholls B. Com, CPA, CTA

16th August 2021

4 Tasman Terrace, Port Lincoln SA 5606