

# Annual Report 2012/2013



Clare & Gilbert Valleys Council

# THE YEAR IN REVIEW

The Clare & Gilbert Valleys Council presents the Annual Report on the work of the Council for 2012/13 in accordance with the requirements of the Local Government Act 1999 as amended.

## WORKS

During the year Council substantially completed the works funded by the Local Government Disaster Fund to restore public infrastructure damaged in the devastating December 2010 floods. The support of the State Government through the Local Government Disaster Fund has made a huge difference to the capacity of the Council to rebuild damaged roads and bridges in a timely manner.

To better understand the risk of flooding in township areas, Council commissioned Australian Water Environment Consultants to undertake a profiling of stormwater flows in Saddleworth, Riverton, Tarlee, Stockport, Rhynie, Manoora and Mintaro. This engineering work will provide the foundation for developing resilience strategies to assist communities in managing flood events and minimising the risk to property and life. The knowledge built up through this project will also be used to recruit grant funding from Federal and State Governments for on ground works.

The official opening of the Gleeson Wetlands (Clare) and Duck Ponds Reserve (Riverton) celebrated two outstanding stormwater schemes designed to provide solid environmental improvements together with great community amenity.

## LIBRARIES

On 6<sup>th</sup> June 2013 the Clare and Gilbert Library service migrated into the State “One Card” network, together with mid north partner Council LINK Libraries. Clare and Gilbert Valleys Library Service and the Riverton School Community Library share an electronic library management system, within the State network allowing customers to borrow, return and place reservations on any item in any *One Card* Library in the State. The One Card Network utilizes Symphony software which allows access to the library catalogue online 24/7 at <http://www.libraries.sa.gov.au/claregilbert>. eBooks and eAudio-books are also available through the system, which can be downloaded onto a customer's compatible device.

Programs for children were conducted and a home library service was provided. All branches have free access to the internet and Wi-Fi. Assistance through lifelong learning programs which are provided either formally with training sessions or informally as required to help bridge the digital divide and build foundation information and digital literacy skills in the community. To actively reduce the carbon footprint the Library actively encourages customers to select electronic forms of notice delivery either SMS or email.

A program of successful author events was conducted, including visits by bestselling authors Margareta Osborn, Fiona McCallum, Monica McInerney and Fiona McIntosh.

## **CITIZENSHIP CEREMONIES**

Australian Citizenship is an important common bond for all Australians (whether Australians by birth or by choice) and lies at the heart of a unified, cohesive and inclusive Australia. Citizenship celebrates Australian values including democracy, equality under the law and respect for each others' beliefs. It is a unique symbol of formal identification with Australia, acknowledging responsibilities and conferring substantive privileges which allow people to participate fully in the community.

Citizenship ceremonies are public ceremonial occasions which provide an important opportunity to formally welcome new citizens as full members of the Australian Community. Representatives of all three levels of government (Federal, State or Territory, and Local), community leaders, friends and relatives of the candidates are invited to attend.

Local Governments conduct most citizenship ceremonies. The Mayor has been authorised as a person who may receive the pledge as a citizen of the Commonwealth of Australia. During the last year, two Citizenship Ceremonies were conducted by Mayor Aughey.

## **FIRE PREVENTION**

The Clare & Gilbert Valleys Council continues to encourage all property owners & residents to undertake fire prevention measures on their properties.

Council's routine property inspections were undertaken and as a result 399 Schedule 12 Notices were issued. Council issued 138 extra notices compared to the previous financial year which corresponds with the above-average growth.

Council held two Community Education Meetings in conjunction with the CFS which were well attended at both venues, being Stanley Flat/Armagh area & Stockport. The feedback received on these two nights was unanimously positive regarding the information supplied to the attendees.

We are confident that Council involvement in fire prevention has created a safer environment for the members of our community.

## **IMMUNISATION**

The Clare and Gilbert Valleys Council in conjunction with the City of Playford continued to provide school-based vaccinations at the Clare and Riverton High Schools in accordance with the National Immunization Program with good rates of vaccine uptake.

## **MID NORTH COMMUNITY PASSENGER NETWORK SCHEME**

The Mid North Community Passenger Network Scheme provides support services to support the needs of the transport disadvantaged to our region. These services are provided with the professional assistance of a group of highly dedicated and skilled volunteer drivers and carers.

The transport team ensures the smooth operation of this program utilising six sedans and a ten seater wheelchair access bus contracted by Yorke Peninsula Coaches together with a team of 49 volunteers

## **AUSTRALIA DAY**

Every year Council hosts an Australia Day Breakfast at four venues, being Clare, Riverton, Saddleworth and Auburn. These functions are open to all residents of the Council area and attract around 1,000 people. Council presents awards to acknowledge outstanding efforts made by local people and groups to community development. Citizen of the Year and Young Citizen of the Year Awards, are presented to individuals and a Community Event of the Year Award is presented to an outstanding group.

## **AUSTRALIA DAY AWARDS FOR 2012**

### **CITIZEN OF THE YEAR**

Northern	Mrs Beryl Louise Pearse
Central	Mr Lawrie Ablett
Southern	Mrs Avis Przibilla

### **YOUNG CITIZEN OF THE YEAR**

Northern	Ms Lucy McKinnon
Central	Mr Josh Nourse
Southern	Mr Patrick Callery

### **COMMUNITY EVENT OF THE YEAR**

Northern	Nat Dunstan Memorial Playground Dinner
Central	CJ Dennis Festival—Auburn Community Development Committee
Southern	Riverton Tour Down Under Wheelie Fun Fair– RCMC

## **REGULATORY SERVICES**

Council provides a wide range of services, many of which are prescribed by various state Government Acts and Regulations.

They include:

- The Development Act
- The Heritage Act
- The Building Code of Australia
- The Public and Environmental Health Act
- The Food Act

## **THE DEVELOPMENT ACT**

Council plays a significant role in the development of policies and management of the environment at a local level and also assists at Regional and State level. Provision is made under the Development Act for Council to receive and assess applications for development. These applications range from verandahs, garages and dwellings to relatively large scale commercial development.

## **THE HERITAGE ACT**

Local Government also plays a significant role in the assessment of development proposed in the State Heritage Area of Mintaro, the Historic Conservation Zone in Auburn and numerous State and Local listed buildings and properties – throughout the Council area. These development applications are assessed and referred to the Department of Environment, Water and Natural Resources (DEWNR) Heritage Branch and Council's Local Heritage Advisor for assessment in accordance with the Heritage Act.

## **DISABILITY DISCRIMINATION ACT**

Pursuant to the requirements of the Disability Discrimination Act, Council has developed a Disability Action Plan to assess Council's public buildings and infrastructure in line with the Act. Improvements have been made to improve access and egress for people with disabilities.



## **DEVELOPMENT APPLICATIONS - PLANNING**

The majority of planning applications assessed by Council under the Development Act were “*Consent Applications*” which do not involve public notification and are dealt with by Council staff using delegated authority.

Other applications considered as Category 2 or 3 forms of development, pursuant to the Development Act, required public notification procedures to be followed. Similarly, those forms of development classed as non-complying also followed the public notification procedure.

As part of Council's legislative requirements under section 30 of the Development Act, Council is required to prepare a Strategic Direction Report. The report addresses strategic planning issues that are identified within the Council area. The process began in November 2011 when Council called for expressions of interest from suitably qualified consultants to undertake the process on behalf of Council. An extensive consultation process has been undertaken, a draft report was prepared and has been submitted to the Minister for approval.

282 development applications were received between 1 July 2012 and 30 June 2013, and as a comparison, 300 development applications were received between 1 July 2011 and 30 June 2012 and 310 received between 1 July 2010 and 30 June 2011.

The value of development applications increased from \$18.4m in 2011/12 to \$65.6m in 2012/13, due to the increased number of commercial applications and the Waterloo Windfarm extension. It should be noted that these figures relate to planning assessments only and not ‘as built’ work.

## **PUBLIC AND ENVIRONMENTAL HEALTH ACT**

The Public Health Act provides the standards, rules and powers used to preserve, protect and promote the public's health. The act provides a modernized, flexible legislative framework so South Australia can respond to new public health challenges as well as the traditional ones.

Council also has the responsibility to improve and protect public and environmental health in the community. Inspections are carried out to ensure proper standards of environmental health are being met. Inspections include waste water treatment systems, public swimming pool / spa inspections, childcare centres, unsanitary housing conditions, etc. Council's Environmental Health Officer also inspects food premises to ensure compliance with the Food Safety Standards and the Food Act.

## **WASTE CONTROL**

A total of 94 waste control system applications were approved in 2012/2013. Those that did not have connections into Council owned and operated community wastewater management schemes, were mainly for “aerobic” wastewater treatment systems. Both under floor plumbing and drain inspections are undertaken during the installation process.

## **UNSANITARY CONDITIONS**

Council's Environmental Health Officer acts on complaints from the public or from general inspections and investigates premises that may be deemed to be in an unsanitary condition. Action is then instigated if the complaint is upheld.

Rats, mice and other vermin infestation complaints are investigated and advice or direction of eradication is given where appropriate.

## **FOOD ACT**

Council's Environmental Health Officer undertakes routine inspections of the various food businesses within the Council area on an ongoing basis for compliance with the South Australian Food Act and the National Food Safety Standards which form a section of the Food Standards Code.

The Food Safety Standards outline both the structural and hygiene requirements with which the various food businesses are required to comply. Notifications of any food borne related illnesses in the Council area are received by Council's environmental health officer from the Communicable Disease Control Branch of SA Health and are investigated or followed up when required.

## **ANIMAL MANAGEMENT**

Over the course of the 2012-2013 financial year Council reviewed the Dog & Cat Management Plan in accordance with the Dog & Cat Management Act. Council promotes responsible pet ownership throughout the Council area by means of advertisements & social media, promoting microchipping, de-sexing, & obedience training, working with local veterinarians & providing support to local obedience training groups. These strategies will assist in creating an environment in which people and pets can safely integrate without negatively impacting the community.

In the 2012-2013 financial year the total number of dogs registered with Council was 2,500. Council continued to offer free registrations to new dogs first registered with Council regardless of age (those who received a free first time registration in the previous financial year are now required to pay the annual fee). This, coupled with Council engaging a contractor to conduct door knock for lapsed dog registrations, saw an additional 194 dogs registered/renewed with Council.

Dogs impounded due to wandering at large also saw a reduction of 29 dogs with only 41 dogs being impounded throughout the financial year, down from 70 in the previous financial year. Of those 41 dogs, 32 were claimed by their owners within 72 hours. The current dog holding facility is able to hold three dogs under cover with access to a large exercise yard. Dogs that are not claimed within 72 hours are transferred to the Animal Welfare League for temperament testing and rehoming.

Council has decided not to introduce any Cat Management Legislation. Instead Council provides mediation between affected residents as well as providing information relating to responsible cat ownership. Residents are able to hire a humane cat trap free of charge in cases where feral cats are causing a problem for a particular area.

Council will continue to liaise with the Dog & Cat Management Board to promote responsible pet ownership within the Clare & Gilbert Valleys.

## **FINANCE**

Analysis of the Council's financial performance for 2012/13 shows the following results: -

An operating surplus of \$964k was achieved, largely due to the high amount of grants, subsidies and contributions included.

Expenditure on renewal of Council assets amounted to \$4.3m with a further expenditure of \$882k on either new assets or the upgrade of existing assets. The renewal of assets continues to be a priority as it is essential for Council's long term financial sustainability.

The use of three financial indicators has been recommended for the measurement of financial sustainability throughout Local Government and the results for the reporting year are shown in Note 15 of the General Purpose Financial Reports.

Council's net lending for the year (refer Note 16) was \$117k and at 30 June 2013, Council's general reserves totalled \$9.6m including net surplus of Community Wastewater Management Systems (CWMS) of \$1.6m, Waste Management Scheme surplus \$718k, Clare Caravan Park Lease Reserve \$1.9m, unspent grants and works carried over to the 2013/2014 year \$3.2m.

Allan Aughey  
MAYOR

Roy D Blight  
CHIEF EXECUTIVE OFFICER



Wakefield River  
Revegetation Program

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## COUNCIL PROFILE

Our district comprises some of the most productive lands and scenic landscapes in Australia with the capacity to deliver premium products and experiences. Located adjacent to the outer metropolitan area of South Australia's capital Adelaide, the Clare & Gilbert Valleys enjoy the advantages of proximity and accessibility with an enviable rural lifestyle.

The Clare Valley wine region is famous for its world class Riesling and has achieved recognition as Australia's Capital of Riesling. Combined with Shiraz as another staple, and emerging wine varieties, the Clare Valley continues to have a strong future in viticulture and winemaking.

The productive and fertile lands of the Clare and Gilbert Valleys combined with favourable climatic conditions result in excellent broad acre cropping opportunities and livestock production. This strength provides a strong foundation for Clare Valley Cuisine and an increasing trend towards value-adding before the farm gate.

The vision for the Clare & Gilbert Valleys is described as *"vibrant communities working together to grow in a dynamic, innovative and sustainable way"*. This statement embraces the tapestry of towns, villages and rural landscapes across which our population of 8749 (2011 Census) is dispersed. Ranging from the service towns of Clare, Riverton, Saddleworth and Auburn through to the villages of Stockport, Tarlee, Rhynie, Manoora, Mintaro, Watervale and Sevenhill, each has a proud history, great stories and positive future.

The Clare & Gilbert Valleys form part of the traditional lands of the Kurna and Ngadjuri peoples and their rich connection and association with this place is recognised.

The Clare & Gilbert Valleys attracts the focus of South Australia's trails network. Home to the renowned Riesling Trail, which hosts cycling and walking from Barinia in the north to Auburn in the south, it covers more than 35kms along the old railway corridor. A southern extension through the Rattler Trail, from Auburn through to Riverton, makes a total distance of 60kms. The Heysen, Mawson and Kidman Trails also traverse the Council's landscape offering a diversity of experiences and interests.



Restored War Memorial at Tarlee

Education is a focus for the Clare & Gilbert Valleys with a TAFE campus, excellent public and private schools and a number of training organisations. A quality library service is provided through full time libraries at Clare, Saddleworth and Riverton with an agency in Auburn. The emerging involvement in the Mid North Knowledge Partnership with the Flinders University and the strong presence of the University of the Third Age enable a wide variety and range of interests to be explored.

The high level of health and associated services available locally, including two hospitals and an excellent ambulance service along with the presence of the Mid North Passenger Transport Scheme provide well for those that need assistance.

The recent development of the Clare Valley Aerodrome greatly enhances the prospects for the Council region as an accessible destination for visitors to utilise the many excellent accommodation venues, function centres and tourist facilities available, including the wide variety of historic sites and events which occur in the area. The increased fire fighting capabilities provided by the Aerodrome is another important benefit provided by that facility. A taxi service and several local private transport and tour companies are also readily available.

The Clare & Gilbert Valleys comprises safe communities with a low crime rate and a strong police presence. An active and efficient emergency service is present throughout the region provided by dedicated and well trained volunteers of the CFS and SES. The region also has access to many State and Federal government agencies including Rural Solutions,, Natural Resource Management and Department of Environment and Natural Resources, Regional Development Australia, Department of Education, Country Health SA, SA Water, Department of Planning, Transport and Infrastructure and Medicare Local.

The Clare & Gilbert Valleys Council was proclaimed on 1st July, 1997, having been formed through the amalgamation of the District Council of Clare, the District Council of Riverton and the District Council of Saddleworth & Auburn.

Distance of Principal Office to Adelaide - 143km

Area of Council - 1,840 km<sup>2</sup>

Distance of Council's sealed roads - 209km

Distance of Council's unsealed roads - 1,615km

Number of Rateable Assessments - 6,692

Number of Non-Rateable Assessments - 614

Number of Electors

State Roll - 6,521

Council Roll (Supplementary Roll) - 100

Total - 6,621

Principal Office:

4 Gleeson Street, Clare

Postal Address:

4 Gleeson Street, Clare SA 5453

Branch Offices:

21 Torrens Road, Riverton

19 Belvidere Road, Saddleworth

Libraries:

33 Old North Road, Clare

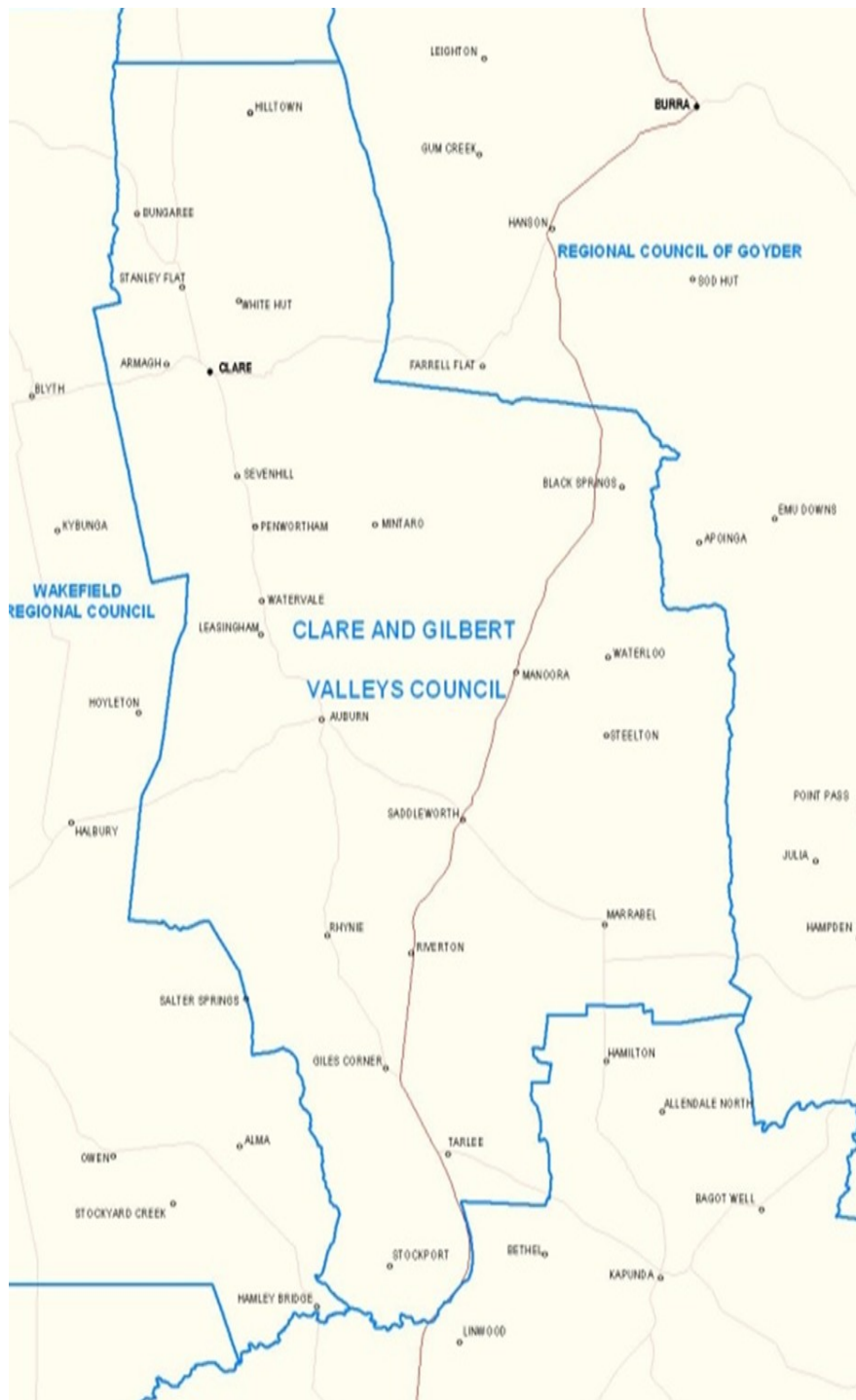
19 Belvidere Road, Saddleworth

6 St Vincent Street, Auburn

Riverton High School/Community Library, Oxford Terrace, Riverton

Website: [claregilbertvalleys.sa.gov.au](http://claregilbertvalleys.sa.gov.au)

Email: [admin@cgvc.sa.gov.au](mailto:admin@cgvc.sa.gov.au)



## LOCALITIES WITHIN THE CLARE & GILBERT VALLEYS COUNCIL AREA

Alma, Anama, Armagh, Auburn, Barinia, Benbournie, Black Springs, Boconnoc Park, Bungaree, Clare, Emu Flat, Farrell Flat, Giles Corner, Gillentown, Halbury, Hill River, Hilltown, Hoyleton, Leasingham, Manoora, Marrabel, Mintaro, Penwortham, Polish Hill River, Rhynie, Riverton, Saddleworth, Salter Springs, Sevenhill, Spring Farm, Spring Gully, Stanley, Stanley Flat, Steelton, Stockport, Tarlee, Tarnma, Tothill Belt, Tothill Creek, Undalya, Waterloo, Watervale and Woolshed Flat,



# PROJECTIONS AND TARGETS FOR 2013/2014

## CORPORATE GOVERNANCE

1. Hold regular Council meetings and Council workshops.
2. Hold community forums including those for Peak Bodies and Community Committees.
3. Promote and support the role of the Mayor including the conduct of civic receptions, Australia Day Celebrations, Citizenship Ceremonies and Twinning arrangements.
4. Promote and support the roles of Elected Members, including the ongoing use of ICT and self-assessment and training.
5. Identify and implement all appropriate and relevant legislation, standards and codes pertaining to local government business.
6. Develop and review policy, procedures, systems and processes to reflect legislation and good governance, including the review of Council's delegations register.
7. Continue to work towards the development of the Work Health and Safety Local Government One System in compliance with Local Government Workers Compensation Scheme and Workcover requirements.
8. Continue to support Council employees in training, including employees currently undertaking nationally recognised training, ranging from certificate to diploma level. While this is reflected in the budget it should also be noted that funding has been obtained for much of this training through a range of government and federal funded programs.
9. Continue to maintain the asbestos register in accordance with legislation, to identify the type, condition and location of asbestos in all Council buildings and structures. Council continues to work with Carter Corporation, to conduct this inspection annually.
10. Continue to support Peak Body Projects which range in diversity and complexity and maintain insurance reimbursements with an annual allocation of \$45,500 in the budget.
11. Continue to support Community Committees with a budget allocation of \$3,500.
12. Promote the Mid North Community Passenger Network which is hosted by Council to continue the improvement of services to the community.
13. Continue to assist the community to risk manage community events.
14. Continue to develop/review Council's Emergency Management Plans and Business Continuity Plans.



## **RECREATION & LIFESTYLE**

1. Continue to update, review and follow the recreation business plan
2. Increase all areas of group fitness with additional classes and higher levels of participation.
3. Increase the participation in sporting programs offered by the Council across the region.
4. Launch the stand alone website for The Valleys Lifestyle Centre.
5. Seek community consultation to improve services and increase participation at the Riverton pool complex.
6. Explore the opportunity to implement a swim school program at the Riverton Swimming Pool and increase opening hours.
7. Work closely with the Clare Sports Club to improve services and increase use of the function centre.
8. Continue to sit on the Clare ½ Marathon Committee to promote the event and increase entries.
9. Investigate the opportunity for a local running / walking group.
10. Grant applications to be made through the next round of Recreation SA for recreation services, groups and facilities.

## **INFRASTRUCTURE**

1. Resheeting approximately 35 kilometres of unsealed roads.
2. Disaster Fund money will continue to be expended on flood damaged roads.
3. Reseal approximately 14 kilometres of sealed roads.
4. Continue program to construct and seal the Min Man Road with Roads to Recovery funding.
5. Installation of guard rail on the Pioneer Avenue Bridge.
6. Upgrade subsurface irrigation at Saddleworth and Riverton ovals.
7. Complete Rural Property Addressing including road name signage installation.
8. Construct new ablution facility at Riverton Duck Pond.

## **DEVELOPMENT, ENVIRONMENT & REGULATORY SERVICES**

1. Progress the Strategic Direction Review of the Development Plan for the Clare & Gilbert Valleys Council area to completion.
2. Plan to provide residential land to enable a supply of diverse, affordable and sustainable housing to meet the needs of current and future residents and visitors.
3. Retain and strengthen the economic potential of primary production land.
4. Facilitate sustainable development and protection of the environment that reflects the desired character outcomes for the Clare and Gilbert Valleys.
5. Encourage best practice development that reflects the desired character outcomes for the Clare and Gilbert Valleys.
6. Encourage development to be above the minimum Energy Efficiency Star Rating for environmental sustainability.
7. Review Council's Animal Management Plan.

## **LIBRARY & INFORMATION**

1. Maintain core services.
2. Migration of the Clare and Gilbert Valleys Library service from the Library and Information NetworkK (LINK) to the State-wide One Library Management system. Continue to build partnership with Riverton School Community Library.
3. Investigate and develop options for extending the Clare Library building.
4. Investigate options to extend opening hours at the Clare Library to reflect changing community needs and to enhance the Library's role as a community hub.
5. Extend lifelong learning programs to help bridge the digital divide and build foundation information literacy skills in the community.

## **FINANCE**

1. Steer the annual budget setting processes.
2. Provide financial reports as required by departments to allow for effective monitoring.
3. Prepare external reports including Annual Financial Statements and Australian Bureau of Statistics Returns.
4. Facilitate the finalisation of the review of the Infrastructure and Asset Management Plan (IAMP).
5. Revise ten year Long Term Financial Plan in conjunction with the IAMP.
6. Continue to assist the Audit Committee as required by the Local Government Act.

## PERFORMANCE AGAINST ANNUAL BUSINESS PLAN 2012/2013



## CORPORATE GOVERNANCE

2012/2013 Key Objectives	2012/2013 Outcomes
Hold regular Council meetings and Council workshops.	All meetings and workshops conducted with two Council meetings held in communities of Stockport and Mintaro.
Hold community forums including those for Peak Bodies and Community Committees.	Community Committees and Peak Body recognition evenings held in March 2013 and April 2013.
Promote and support the role of the Mayor including the conduct of civic receptions, Australia Day Celebrations, Citizenship Ceremonies and Twinning arrangements.	Civic receptions, Australia Day Celebrations in Clare, Riverton, Auburn and Australian Citizenship Ceremonies throughout the year.
Promote and support the roles of Elected Members, including the upgrade of ICT and self-assessment and training.	Elected Members embraced the introduction of iPads into the Council Chamber in Sept 2012, therefore working towards less reliance on hard copy Council meetings and workshops. Independent Commissioner Against Corruption training was conducted for Elected Members and Managers in March 2013.
Identify and implement all appropriate and relevant legislation standards and codes pertaining to local government business.	All relevant legislation standards and codes pertaining to local government identified and adhered to.
Develop and review policy, procedures, systems and processes to reflect legislation and good governance, including the review of Council's delegations register.	Request for Service, Complaint Management, Whistleblower, Fraud and Corruption and Internal Review of Council Decisions Policies have been adopted and implemented in accordance with the appropriate legislation. Delegations register reviewed as required by legislation.
Continue to work towards the development of the OHSW Local Government One System in compliance with Local Government Workers Compensation Scheme and Workcover requirements.	With the introduction of the new Work Health and Safety legislation in January 2013 all WHS Policies, Procedures and documents are being reviewed and adopted prior to 31 December 2013 as required by the legislation.
Continue to support Council employees in training, including employees currently undertaking nationally recognised training, ranging from certificate to diploma level. While this reflects in the budget it should also be noted that funding has been obtained for much of this training through a range of government and federal funded programs.	Training continues to be undertaken by employees in nationally recognised training. State and Federal Government funding is sourced to support training with Council. Council staff continue to undertake a range of in-house training in accordance with Council's training program.



## CORPORATE GOVERNANCE

2012/2013 Key Objectives	2012/2013 Outcomes
Continue to maintain the Asbestos Register in accordance with legislation, to identify the type, condition and location of asbestos in all Council buildings and structures.	Council has continued to engage and work with Carter Corporation to assess and maintain the Asbestos Register for all Council properties through annual inspections. Council continues to remove asbestos according to Hazard Risk Priority.
Continue to support Peak Body projects which range in diversity and complexity and insurance reimbursement with an annual allocation of \$45,500 in the budget.	Peak Body projects supported and insurance reimbursed as per Peak Body Agreements.
Continue to support Community Committees with a budget allocation of \$3,500.	Community Committees supported through funding allocation.
Promote the Mid North Community Passenger Network which is hosted by Council to continue the improvement of services to the community.	Mid North Community Passenger Network continues to grow in usage in all four partner Council areas.
Continue to assist the community to risk manage community events.	Council continues to assist the community to risk manage various community events across the whole Council area.
Continue to develop Council's Emergency Management Plans and Business Continuity Plans.	Completed Council's Business Continuity Plans and progressing the adoption of Emergency Management Plans.



## RECREATION FACILITIES

2012/2013 Key Objectives	2012/2013 Outcomes
Full review of the business plan at the end of 2012 outlining a 5 year plan.	Completed and ongoing with regular reviews
Work to improve customer service, improve traffic management and centre retention.	Customer Service training and professional development through in house training and courses made available. Traffic management system installed at the Valleys Lifestyle Centre in January 2013. Centre retention program implemented April 2013.
Completion of the stadium floor resurfacing project including a new floor, painting of existing brickwork and incorporation of a sponsorship program in the stadium area.	Completed August 2012.
Painting, maintenance and sponsorship updates in the squash area and stairwell.	Completed August 2012.
Continually research and apply for grant funding for projects such as outdoor pool covers, pool enclosure and work required at The Riverton Pool.	Applications to be made through the next round of Recreation SA for facility upgrades.
Create a committee to work on the annual health expo and secure a special guest.	The expo did not attract support from Local Businesses and it was difficult to secure a special guest / media personality. The health expo will not go ahead in 2013.
Continue strong relationships with all user groups and help to grow recreation, exercise and activity throughout the region.	Ongoing. Participation levels and total memberships increased across all areas of the centre and major user groups.
Build existing programs such as group fitness, bootcamps, strength for life, birthday parties, kindergym and look for opportunities such as a local running club.	Birthday parties, Play-Gym and the group fitness program continue to provide solid growth. The introduction of 'Pump' Classes has been a huge success. The opportunity to develop a local running club still exists.
Remain up to date with technology by using email and facebook for promotion, newsletters and communication. Continually update the Council website and explore the prospect of a dedicated website for the Valleys.	The email network continues to be an effective form of communication for members. Facebook is now used on a daily basis to interact with the community and promote our services. Work has commenced on the development of a dedicated website.

## RECREATION FACILITIES

2012/2013 Key Objectives	2012/2013 Outcomes
Maintain the Riverton pool complex and seek community consultation to improve services and increase participation. Explore the opportunity to grow the swim school program and improve opening hours.	The main pool was repainted and the smaller pools retiled with depth markers and safety signs installed in all pools. Solar heating was installed for all pools. After consultation with the local Riverton Community an improvement was made to the operating hours of the pool with great success, with an increase of 30% in season ticket memberships. An opportunity still exists to implement a swim school program with Council employees.
To maintain relationships with current users on the Domain Internet Café and increase bookings. Ongoing maintenance to be undertaken as required	The Domain Internet services have been relocated to the Clare Library but the Community Groups continue to use the facility. Maintenance undertaken as required.



**Mayor Allan Aughey, Geoff Brock (Member for Frome), Andrew Waters (Manager Valleys), Deputy Mayor Cr Dianne Schwarz and three Adelaide Lightning Basketballers opening the new stadium floor at the Valleys Lifestyle Centre, Clare**



## DEVELOPMENT, INFRASTRUCTURE & ENVIRONMENT

2012/2013 Key Objectives	2012/2013 Outcomes
<b>Infrastructure</b>	
Lennon Street PLEC (Power Line Environment Committee) project.	Complete
Repairs to Bowden's Bridge, Woolshed Flat, damaged in December 2010 floods.	Complete
Complete landfill closures for Clare and Rhynie sites, plus commencement of Clare Transfer Station operations.	Complete, Clare Transfer Station operating successfully
Disaster Fund money will continue to be expended on flood damaged roads.	Ongoing
Continue program to construct and seal the Min Man Road with Roads to Recovery funding.	Approximately 2km constructed and sealed
Installation of guard rail on the Pioneer Avenue Bridge, Clare.	Deferred to 2013/14
Renewal of concrete floodway on Taylors Road, Auburn.	Complete
Approximately \$150,000 to be spent on kerbing & footpath renewal or upgrades, Council district wide.	Complete
<b>Development &amp; Environment</b>	
Facilitate sustainable development and the protection of the environment that reflects the desired character outcomes for the Clare & Gilbert Valleys.	All development applications are assessed against relevant objectives and principles of development control. This ensures that development approvals are consistent with the Development Plan.
Encourage best practice development that reflects the desired character outcomes for the Clare & Gilbert Valleys.	All development applications are assessed against relevant objectives and principles of development control. This ensures that development approvals are consistent with the Development Plan.
Encourage development to be above the minimum Energy Efficiency Star Rating for environmental sustainability.	Development assessment is conducted against relevant provisions within the Development Act and the Building Code of Australia, to ensure necessary requirements are met. Local context is assessed so that development best practice is able to meet local circumstances and conditions.
Progress the Strategic Direction Review of the Development Plan for the Clare & Gilbert Valleys Council area to completion.	Council identified potential issues that required review in Council's Development Plan. A series of workshops were held with Councillors, Section 41 Committees and the Community.



## DEVELOPMENT, INFRASTRUCTURE & ENVIRONMENT

2012/2013 Key Objectives	2012/2013 Outcomes
Communicate to applicants and developers the intent and vision of the Development Plan.	Development assessment is conducted against relevant provisions within the Development Act and the Building Code of Australia, to ensure necessary requirements are met. Local context is assessed so that development best practice is able to meet local circumstances and conditions.
Promote the preservation of heritage buildings.	Extensive consultation and assessment occurs in relation to State and Local Heritage places within the Council area. State and Local Heritage places are listed in Council's Development Plan and applications are assessed to ensure that proposals for development are compatible with the heritage characteristics of the listed place.
Continue to develop Council's Bushfire Management Plan & Animal Management Plans	Animal Management Plan completed. Council continues to sit on the Bushfire Management Committee to develop the Regional Bushfire Management Plan.



Work progressing on the dry weather foot bridge over the Wakefield River at Auburn

## LIBRARY & INFORMATION

2012/2013 Key Objectives	2012/2013 Outcomes
Maintain core services	Core services maintained reflecting the requirements of communities served, including the focus on print and digital literacy, lifelong learning, and library programs. Celebrated and promoted National Year of Reading with a program of events.
Prepare the Library and Information NetworkK (LINK) for the shift to the Statewide One Library Management system. Continue to build partnership with Riverton School Community Library and other LINK partner Library services.	Project plan for migration to One Library State Management System state wide network went "live" in June 2013. The Clare, Saddleworth, Auburn, Clare History collection and Riverton School Community Library collections have been merged into the new system, which is expected to produce increased efficiencies and greater access to library materials.
Investigate and develop options for extending the Clare Library building.	Extension option drawn up by GP Architects 2012. Other opportunities now being explored.



Celebrating the 30th birthday of Clare Public Library and commissioning of one card system.



Saddleworth staff  
Coralie Jones,  
Catherine Driscoll and  
Susan Humphrys



## FINANCE

2012/2013 Key Objectives	2012/2013 Outcomes
Steer the annual budget setting processes.	Annual Business Plan and Budget 2012/2013 was adopted by Council on 4 June 2012 following a period of public consultation.
Provide financial reports as required by departments to allow for effective monitoring.	Monthly reports provided with budget reviews quarterly.
Prepare external reports including Annual Financial Statements and Australian Bureau of Statistics Returns.	Annual Financial Statements for the year ended 30 June 2012 were adopted on 19 November 2012 following a successful audit by Council's independent external auditors.
Revise Long Term Financial Plan incorporating details from the Infrastructure and Asset Management Plan.	The revised Long Term Financial Plan was adopted in March 2013 and work will continue to finesse the plan in conjunction with the IAMP.
Continue to assist the Audit Committee as required by the Local Government Act.	Audit Committee Meetings held 20 August 2012, 15 October 2012, 25 February 2013 and 30 April 2013.



## STRATEGIC MANAGEMENT PLANS

The 2007-2012 Strategic Plan for the Council area was reviewed by Council during 2012.

Community workshops facilitated by Council's Chief Executive Officer were conducted at locations throughout the region during 2012 to provide research for the Council on Community aspirations.

Date	Town	Elected Members	Community	Questionnaire responses
Tues March 13	Stockport	1	26	1
Thurs March 22	Tarlee	2	21	7
Tues March 27	Riverton	2	25	6
Tues April 3	Rhynie	2	31	4
Thurs April 18	Saddleworth	4	28	2
Tues April 26	Marrabel	2	25	-
Thurs May 3	Waterloo	3	9	5
Tues May 8	Manoora	4	21	2
Thurs May 8	Mintaro	4	24	4
Wed May 10	Auburn	2	22	2
Thurs May 16	Watervale	1	22	1
Thurs May 17	Sevenhill / Penwortham	3	13	3
Thurs May 24	Clare	5	4	1
Tues May 29	Clare	3	6	6
Total Number of community members attending			397	
Total number of Questionnaires received				43

Key stakeholders, Government Departments and agencies were also invited to respond to the review of the Council's Strategic Management Plans.

Submissions were received from:

St Josephs School  
 ETSA  
 North Clare Football Club  
 Aboriginal Heritage Branch, - Department of the Premier and Cabinet  
 ElectraNet  
 Department of Planning Transport and Infrastructure

In accordance with Section 122 (8) the Council has declared that the Community Plan 2020, Infrastructure and Asset Management Plan and the Long Term Financial Plan shall constitute the Strategic Management plans of the Council.

The Community Plan 2020 will constitute the principal strategic policy statement of the Council's future plan and objectives. The Plan will work alongside other planning documents of the Council including the Long Term Financial Plan and the Asset and Infrastructure Management Plan.

The implementation of the Community Plan 2020 will form an integral part of the performance agreement for the Chief Executive Officer and will be reviewed annually.

The Council conducts quarterly reviews of the financial performance of the Council and these reviews will incorporate an ongoing commentary on the implementation of the Community Plan within the budget provisions.

Each year the Council produces the Annual Report which describes the Council's results for the completed financial year. The annual Report will include a statement of the Council's performance in implementing the Community Plan 2020.

# CLARE & GILBERT VALLEYS COUNCIL COMMUNITY PLAN 2012 –2020

## ROAD NETWORK

This focus area includes Bridges, Footpaths and Kerbing, Sealed Roads, Formed Roads, Natural Surface Formed Roads, Unformed Roads, Signage and Traffic Management.

Council's road network is vital for the liveability of this area providing access for essential services, education, health, business and commerce, transport of agricultural production, agricultural imports and visitors.

The road network maintained by Council comprises:

220 km sealed roads  
1,610 km constructed rubble and natural surface roads  
31 bridge structures

### Council Objective

- Our road network is fit for purpose and sustainable such that it provides for safe and efficient movement of people and goods, enhances economic viability and improves the quality of life for the people that travel in the district.

## BUILDINGS AND INFRASTRUCTURE

This focus area includes Land, Buildings and Public Infrastructure including Drainage, Structures and Other Improvements.

Council holds an extensive portfolio of property assets on behalf of the community. Much of this is disposed as community land under the Local Government Act or essential Infrastructure (drainage and waste water treatment plants) with statutory limitations on how the Council can deal with the land. At 30 June 2013, the value of the buildings, land and infrastructure recorded on Councils balance sheet was \$164.27 million.

### Council Objectives

- The buildings, land and infrastructure held by Council are fulfilling a useful function providing public value.
- These assets are fit for purpose and operated in a sustainable way that improves the quality of life experience for residents and visitors.

## DISTRICT GOVERNANCE

This focus area includes Administration, Elected Members, Risk Management, Occupational Health Safety & Welfare.

Council is committed to the provision of risk management strategy that allows for legislative compliance and the protection of all stakeholders including Council, committees, employees the community and general public in their involvement, provision or use of Council services and assets. This will also consider long term sustainability and the practical and prudential management of council property and resources.

### Council Objectives

Local Government Act - Chapter 2 - The System of Local Government, describes Council's role in the following terms:

#### ***“ 6—Principal role of a council***

***A council is, under the system of local government established by this Act, established to provide for the government and management of its area at the local level and, in particular—***

- a. to act as a representative, informed and responsible decision-maker in the interests of its community; and***
- b. to provide and co-ordinate various public services and facilities and to develop its community and resources in a socially just and ecologically sustainable manner; and***
- c. to encourage and develop initiatives within its community for improving the quality of life of the community; and***
- d. to represent the interests of its community to the wider community; and***
- e. to exercise, perform and discharge the powers, functions and duties of local government under this and other Acts in relation to the area for which it is constituted.”***

## RECREATION

This focus area includes Parks and Gardens, Indoor Sports Facilities, Outdoor Sports Facilities, Ovals, Reserves, Outdoor Swimming Centres, Town Halls and Institutes.

Council contributes to the provision and maintenance of an extensive portfolio of recreation, lifestyle and social assets including the Valleys Lifestyle Centre, ovals, pools, Town Halls, Institutes and playgrounds.

### Council Objectives

- The Buildings, land and infrastructure held by Council are fulfilling a useful function providing public value.
- These assets are fit for purpose and operated in a sustainable way that improves the quality of life experience for residents and visitors.
- A healthy community enjoying a diverse range of activities and opportunities contributing to wellbeing and wellness.
- Create a healthy and active community through a range of tailored services, facilities, and meeting places to satisfy community needs in an accessible and affordable manner.

## ENVIRONMENT

This focus area includes Natural Resource Management Levy, Waste Management - and Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping and Other

The Council area forms part of the Northern & Yorke Natural Resource Management Board. Council supports the work of the Board in striving to achieve a landscape management approach which functions across natural resource assets delivering integrated programs and solutions. This focuses on delivering ecologically sustainable development across the region. This approach is based on intergenerational equity and the precautionary principle to ensure a long term balance between use, conservation and development of the region's natural resources.

With closure of the Clare and Rhynie Waste Landfill sites the focus on waste reduction, re-use and recycling has intensified. Council has developed a modern resource recovery centre at Clare and is investigating the development of a smaller scale facility to better service the southern portion of the Council area.

### Council Objectives

- Conservation, interpretation and articulation of the strong environmental values across the district.
- Healthy river systems.
- Revegetation to create biodiversity and habitat links.
- Reduced energy consumption.

## CULTURE

This focus area Library Services - Heritage, Museums and Art Galleries and Other Cultural Services.

The Council provides its principle Public Library services through branches at Clare and Saddleworth and supports the Riverton School Community Library, through the Riverton High School. A library depot service is provided at Auburn and the Clare Regional History Collection, which forms part of the Clare collection, is located on the first floor of the Clare Town Hall. Council supports the local history collection at Riverton. With the rapid growth in digital communication and information the community's interests are becoming more sophisticated and diverse. The Libraries are increasingly being called upon to meet a wider range of information, social, education and learning needs in traditional and digital formats. Libraries are transforming to become centres for lifelong learning, improving quality of life and wellbeing at every stage by providing equal access and safe places for people to meet, acquire knowledge and be equipped for life. Building foundation literacy skills in the early years and improving digital literacy skills are core objectives to ensure all members of the community have the opportunity to reach their potential. The Volunteer Resource Hub provides information for potential volunteers to link with community organisations.

The district enjoys a strong arts and cultural presence with significant private galleries, studios and festivals.

### Council Objective

Increase the capacity of the Library and cultural initiatives to improve quality of life and learning from cradle to grave.



## **ECONOMIC DEVELOPMENT**

This focus area includes Regional Development, Tourism and Other Economic Development.

The Clare Valley tourism region is a great place to visit with exciting accommodation, wine, food, culture, cycling, recreation and outdoor experiences on offer.

The Council's annual and ongoing investment in public works through road improvements, presentation of parks, gardens, wetlands, reserves, playgrounds, streetscapes and amenities are enjoyed by residents and visitors alike.

The rising costs of running the Clare Valley Visitor Information Centre are increasingly impacting on the resources available to Council for investment in public infrastructure. Commencing in 2012 Council is investigating the commercialisation of the Clare Valley Visitor Information Centre property. This began with the offering of the entire property and Visitor Information Centre operations for lease by expression of interest.

With access to the National Broadband Network this district will become a leading digital economy contributing to Australia's productivity, increasing our global competitiveness and improving our social wellbeing. Broadband is the digital highway to the future providing cost reductions for doing business and global access to markets and consumers.

### **Council Objectives**

- To support the development of Clare Valley tourism experiences.
- Reinforce the Region as a principal South Australian cycling destination.
- Support promotion of the Clare Valley as a Premium Wine Region and Australia's Capital of Riesling.
- Support the provision of high speed internet and telecommunications to all residents.

## **BUSINESS UNDERTAKINGS**

This focus area includes Caravan Parks and Community Waste Water Management Systems.

Council provides Community Waste Water Management Schemes to service the township areas of Clare, Riverton and Saddleworth.

The Clare Caravan Park is leased by Council to Discovery Holiday Parks Pty Ltd. Smaller caravan parks at Riverton, Saddleworth and Auburn are operated by Council Community Management Committees.

### **Council Objective**

- Achieving financial independence and sustainability for Council run Community Waste Management Scheme projects.
- The development of caravan parks to meet visitor expectations.

## REGULATORY SERVICES

This focus area includes Dog Control, Building Rules, Town Planning, Litter Control, Health Inspection, Parking Control and Other Regulatory Services.

The functions of Council are prescribed by the Local Government Act. The Council also administers a broad range of regulatory functions allocated by the State Parliament. These roles encompass development (including planning and building rules) dog control, litter, health inspections and parking.

### Council Objectives

- Orderly development of the Council area which complies with legislative requirements.
- Development which complements the heritage values of the district.
- To provide a safe and clean environment for all.
- Administration of the Dog and Cat Management Act.



Development at Leasingham—The Garden Studio

## APPLICATION OF COMPETITION PRINCIPLES – NATIONAL COMPETITION POLICY

The Clare & Gilbert Valleys Council is committed to the application of national competition principles, the process for which is set out in the “Statement on the Application of Competition Principles for Local Government” known as the Clause 7 Statement.

All Councils in South Australia are required to identify activities that they are involved in which would be classified as “significant business activities” as defined in the National Competition Policy.

In broad terms “significant business activities” are defined as those activities where the costs are met predominantly from the user, rather than from rates or other revenue sources, and Council is conducting the activity with a view of earning a return, rather than meeting a community need that would not otherwise be met. The National Competition Policy is not intended to apply to non business, non profit government activities.

Any identified “significant business activities” must then be categorised further into category one and category two activities.

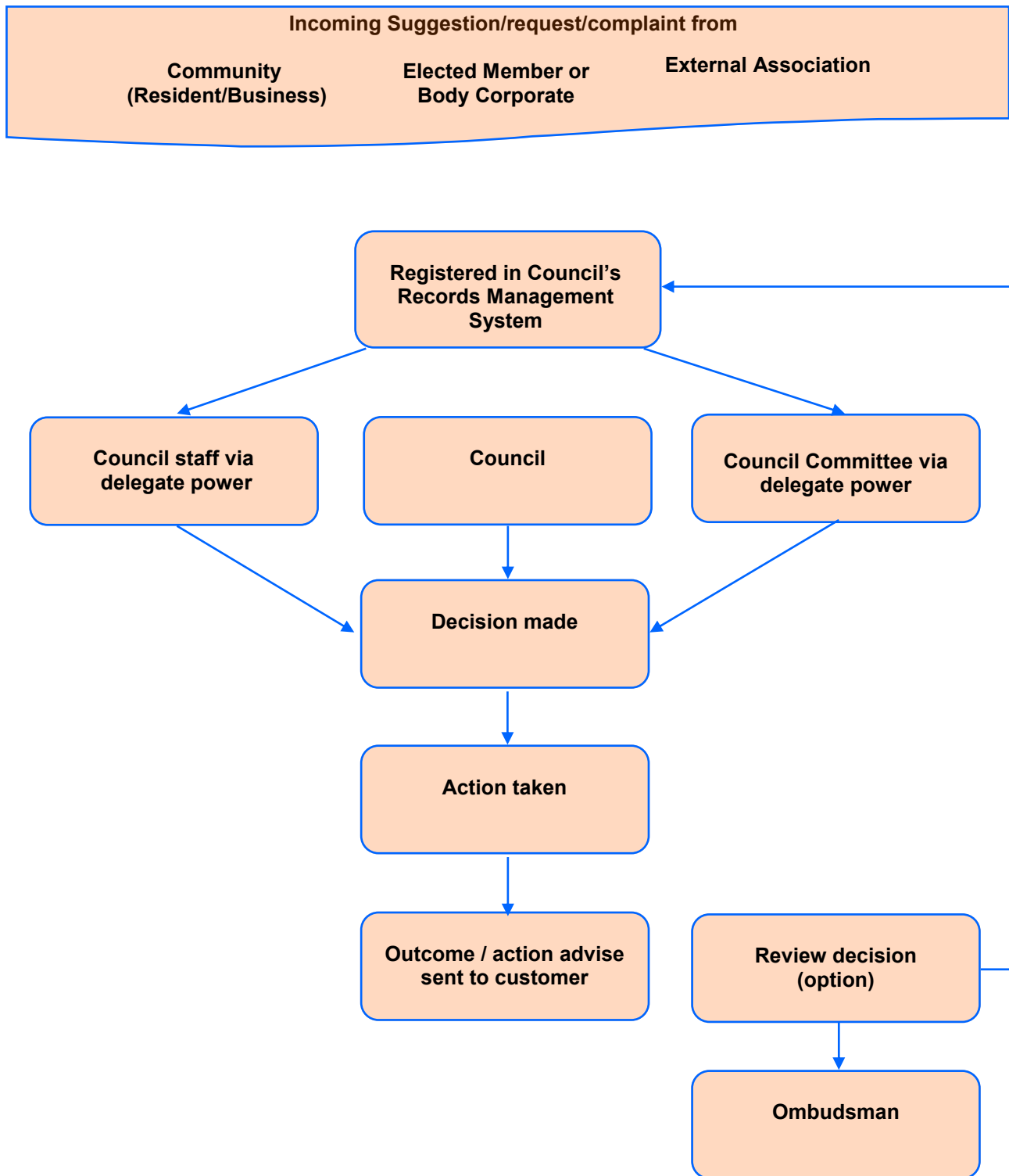
Category One business activities are those with an annual revenue in excess of \$2 million, or employing assets with a value in excess of \$20 million.

In accordance with the above the Clare & Gilbert Valleys Council has not identified any category one significant business activities.

Category Two business activities are those that either generate income or consume resources and which are significant to the Council concerned.

The Clare & Gilbert Valleys Council has not identified any category two business activities.

## DECISION MAKING STRUCTURE OF COUNCIL



## **PUBLIC CONSULTATION**

The Clare & Gilbert Valleys Council maintains a Public Consultation Policy. This was developed and adopted in accordance with Section 50 of the Local Government Act 1999. Section 50 requires the policy to identify steps Council intends to take where the Act requires consultation and provides for the steps to vary according to the class of decisions to be made by Council.

The purpose of this Policy is to outline the principles and procedures that the Council will follow to involve the community in planning and decision making in the local area, and to ensure accountability of the Council to the community through effective communication and consultation strategies.

To fulfil the requirements of this Policy, Council has, identified a range of options available to it to communicate information to interested persons and invite submissions.

As a minimum, Council will publish a notice in a newspaper circulating in the area describing the matter for which public consultation is required, and inviting persons to make submissions to the Council within a period, being at least twenty one days from the date of the notice. Council will consider any submission received as part of its decision making process and will have regard to any relevant legislation.

The Clare & Gilbert Valleys Council is committed to transparent decision making processes and to providing access to a fair and objective procedure for the internal review of decisions.

## **COUNCIL COMMITTEES**

Council has the following Advisory Council Committees established under Section 41 of the Local Government Act:

## **FACILITIES MANAGEMENT**

Auburn Recreation Park  
Clare Town Hall  
Manoora Hall  
Riverton Community Hall  
Riverton Recreation Ground  
Saddleworth Institute  
Saddleworth Recreation Ground  
Winkler Park  
Scholz Park

## **WORKING PARTIES**

Youth Advisory Committee  
Dry Zone Working Party  
Fire Prevention Committee  
Clare and Gilbert Arts Committee  
Friends of the Library

## EXTERNAL COMMITTEES

Council also has Partnership Agreements with Community Peak Bodies from each of its townships to assist Council liaise with ratepayers and residents.

These Peak Bodies are:

- Auburn Community Development Committee Inc
- Clare Community Development Committee (a sub committee of the Clare Valley Business & Tourism Association)
- Manoora Community Committee Inc
- Marrabel Districts Community Association Inc
- Mintaro Progress Association Inc
- Rhynie Improvement Scheme Inc
- Riverton Community Management Committee Inc
- Saddleworth District Community Association Inc
- Stanley Flat Soldiers Memorial Hall Inc
- Stockport Community Association Inc
- Tarlee Hall and Community Services Inc
- Waterloo Soldiers Memorial Hall Committee Inc
- Watervale Community Association Inc

# HUMAN RESOURCES MANAGEMENT

## EQUAL EMPLOYMENT OPPORTUNITY

Council maintains its commitment to equal employment opportunities. Council has staff who span a wide range of age groups, and Council maintains a relatively balanced gender representation. The Chief Executive Officer is appointed as the Equal Employment Officer.

The Chief Executive Officer is responsible for:

- developing and implementing an equal employment opportunity program relating to employment with the Council;
- developing and implementing other initiatives to ensure that employees have equal employment opportunities in relation to that employment.

Human Resources and Personnel Practices, Policies and Procedures are reviewed annually.

## WORK HEALTH SAFETY & WELFARE

The Clare & Gilbert Valleys Council continues its endeavour to maintain a high standard of Work Health Safety. Pursuant to the Work Cover Exempt Employer Standards, Council is required as an exempt employer, to set its own Work Health Safety & Welfare (WHS) objectives based on the organisation's own gap analysis and to integrate Work Health & Safety & Welfare into the Council's Community Plan.

## RISK MANAGEMENT

A Risk Management Review was undertaken by the Local Government Association Mutual Liability Scheme (LGAMLS) to assess the level of application of risk management strategies in Council. Risk Management has widely been recognised as the key to good corporate governance and compliance and there is a growing trend in the area of legislation and certification to require that risk management principles be in place.

Council's Risk Management review score of above the Local Government Regional average shows a continued commitment by all Council staff to embrace Risk Management systems and practices.

## TRAINING

Staff attended various training conducted in 2012/2013. Some have achieved formal recognition in their area of responsibility:

TRAINING CERTIFICATES AWARDED IN 2012/2013	
Professional Management Program	Grant McKenzie
Professional Management Program	Andrew Waters
Certificate 3 in Construction & Maintenance	Steven Reljich
Certificate 3 in Construction & Maintenance	Adrian Mason
Certificate 3 in Construction & Maintenance	Mick Tobin
Diploma in Planning	Kathy Jones
Diploma in Planning	Don Collinge
Diploma of Management Local Government	Lol Hill
Diploma of Management Local Government	Lynda Salter
Certificate 4 in Local Government Administration	Marlene Cott
Certificate 3 in Construction & Maintenance	Scott Bruce
Certificate 4 in Financial Accounting	Sarah Pilkington



### INFORMATION ON REMUNERATION OF SENIOR OFFICERS

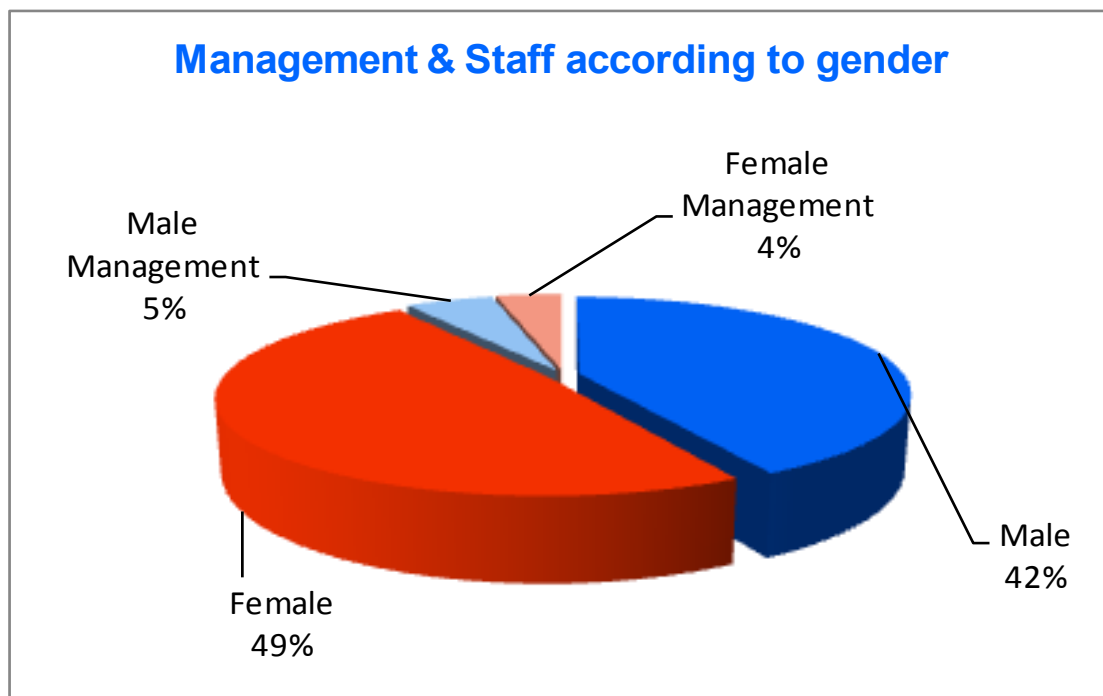
As at 30 June 2013, the executive team consisted of the Chief Executive Officer and 5 Managers. The executive team were paid total remuneration packages in the range of \$81k to \$188k.

These packages variously included:

- Salary
- Superannuation
- Provision of a motor vehicle for private use.

### HUMAN RESOURCES – COUNCIL STAFF

Council employed a total workforce of 76 people which was equivalent to 60.5 full time employees as at 30 June 2013.





# COUNCIL STRUCTURE 2012/2013

## COMMUNITY ELECTED COUNCIL

### Chief Executive Officer Roy D Blight

The role of the Chief Executive Officer is to provide leadership to the Council on issues of importance to its Communities and the Region, as well as managing the assets and affairs of the Council, effectively and efficiently coordinating its corporate resources, managing the legislative and strategic financial framework and the provision of strategic intervention as required. The Chief Executive Officer is responsible for implementing Council decisions and policies, day to day operations and affairs of the Council, proper management and maintenance of Council assets and resources, coordination of proposals, providing advice to the Council, application of proper management practices and assisting Council to assess

#### DEVELOPMENT, INFRASTRUCTURE & ENVIRONMENT Grant McKenzie

Including for transport infrastructure planning, design, construction, maintenance and parks and reserves.  
Responsible for asset and property management, community wastewater management schemes and stormwater drainage.

Responsible for management and delivery of planning, building and health, policy development and services.

#### CORPORATE GOVERNANCE Pat Flood

Including the statutory requirements and corporate governance policies and procedures of Council.  
Responsible for risk mitigation, OHSW, insurance, customer service, regulatory compliance and community liaison.

#### RECREATION FACILITIES Andrew Waters

Involving operation of the Valleys Lifestyle Centre and Riverton Swimming Pool.

#### LIBRARY & INFORMATION Heather Lymburn

Including management and delivery of public library service & visitor information centre.

#### FINANCE Carol McAvaney

Including the provision of sound financial management including annual financial statements management accounting, budget preparation, rates collection, electoral roll, payroll and creditors.



## COMMUNITY LAND

All Local Government land became classified as Community Land when the Local Government Act came into effect from 2000.

The Clare & Gilbert Valleys Council progressively determined which land should be excluded pursuant to Section 193 of the Local Government Act, with community consultation occurring throughout this process. Following consideration of submissions Council made its decision on the land to be excluded.

A Community Lands Register for Council was completed by 2002.

Where community land is being used for a specific purpose (eg being leased or a permit issued) management plans were prepared detailing the use of the land.

In accordance with the requirements of the Local Government Act, the land revoked the community land classification for :

Lot 2 D12386, Units 1-8/18 Burton Street, Clare

The revocation was approved by the Minister of Local Government.

The revocation was implemented to enable the transfer of the freehold title to the land to Helping Hand Inc.

## REGISTERS, CODES & POLICIES

In Accordance with Schedule 4 of the Local Government Act, 1999, the following Registers are held at Council's Principal Office:

- Register of Primary Interest—Elected Members
- Register of Ordinary Interest—Elected Members
- Register of Allowances and Benefits—Elected Members
- Register of Remuneration, Salaries and Benefits—Employees
- Register of Public Roads
- Register of Community Land

The following documents are also available for public inspection at the Clare & Gilbert Valleys Council offices free of charge or may be purchased for a set fee:

Documents (general, codes, policies and registers)

- Additional Connections to CWMS
- Application to Lay Underground Services
- Art Collection Policy
- Audit Committee Policy
- Australia Day Awards Policy
- Banner Policy
- Building Fire Safety Committee
- Car Parking Contribution Policy
- Caretaker Policy
- CDAP Complaint Handling Policy
- Clare Town Hall Hire Policy
- Code of Conduct for Council Members
- Code of Conduct for Employees
- Code of Practice for Access to Council Meetings & Documents
- Community Owned Property Rate Rebate & Service Charge Donation Policy
- Competitive Tendering, Contracting, Purchasing etc Policy
- Complaint Handling Policy
- Concession Pricing Policy
- Corporate Card Usage Policy
- Council Meeting Rotations
- Council Member Conduct Complaint Handling Policy
- Council Members' Allowances and Benefits Policy
- Customer Service Protocol
- Deferment of Rates Due to Hardship Policy
- Development Assessment Procedures Policy
- Elected Member Vacancy Policy
- Elected Members Appointment to External Boards
- Elected Members Training and Development Policy
- Emergency Response Operations Policy
- Ennis Park Policy
- Entranceways Policy
- European Wasp Policy
- Fines on Rates of Estate Properties
- Fraud & Corruption Policy
- Inspection of Building Work Policy
- Internal Review of Council Decisions Policy
- Media Contact Policy
- Mobile Food Vehicles Policy
- Nomenclature Policy
- Official Purchase Orders Policy
- Opening Prayer Policy
- Order Making Policy
- Outdoor Dining Policy

- Planting of Vines – Town Centre Policy
- Public Consultation Policy
- Rate Policy 2013
- Rate Rebate Policy 2013
- Request for Service Policy
- Risk Management Policy
- Riverton Parklands Policy
- Safe Environment Policy
- Scholz Park – August Scholz Travelling Trunk Policy
- Secondhand Transportable Dwellings Policy
- Section 41 Committees Financial Support
- Treasury Management
- Unreasonable Complainant Policy
- Tree Management Policy
- Tree Planting on Roadsides Policy
- Unmade Road Reserves Upgrading Road(s) adjacent Development Policy
- Visitor Information Centre Accommodation Membership Policy
- Visitor Information Centre Brochure Display Policy
- Volunteer Policy
- Waiving of Development Fees for Not for Profit Organisations Policy
- Waste Management Charge Rebate
- Water Connection to Council Property Policy
- Whistleblower Protection Policy
- Work Health Safety & Injury Management Policy



## ELECTED MEMBERS



Standing: Cr Elizabeth Calvert, Cr Alan Rye, Cr Wayne Thomas,  
Cr Dianne Schwarz (Deputy Mayor), Cr Janet Kench,  
Cr Sue Wurst, Cr Nedd Golding

Seated: Cr Helen Perry, Mayor Allan Aughey, Cr Wayne Molineux

The *Local Government (Elections) Act 1999* requires that elections will be held at intervals of four years, with the last election occurring in November 2010. The next scheduled election will be in November 2014.

Ordinary meetings of Council are held every third Monday of the month, commencing at 7pm. Members of the public are welcome to attend all regular Council meetings. Public question time is held during an adjournment of the meeting and anyone wishing to ask a question of Council is encouraged to attend. Further information about public question time and Council meetings is available from the Council offices.

## ELECTED MEMBERS OF THE COUNCIL

Elected Members allowances	
	Per Annum
Mayor	\$35,428
Deputy Mayor	\$11,071
Councillors	\$8,857

The allowances after the November 2010 Election were determined by the South Australian Remuneration Tribunal in accordance with the Local Government Act.

In addition, Elected Members are provided an iPad to receive information from Council, including a communication allowance of \$600 per annum. A travel allowance for “eligible journeys” (as defined in Regulation 3 of the Local Government (Members Allowances and Benefits) Regulations 1999 at the rate per kilometre prescribed in Section 82KX(1)(a) of the Income Tax Assessment Act 1936 is available. Also a Travel Time Payment is payable to members whose usual place of residence is within the relevant council area and is located 50km or more from that Council’s principal office.

## MEETING ATTENDANCE

A total of 12 Ordinary Council meetings and six (6) Special Council meetings were held during the year.

### MEETINGS ATTENDED FROM JULY 2012 TO JUNE 2013

Elected Members	<u>Ordinary Meetings Attended</u>	<u>Special Meetings Attended</u>
Mayor Allan Aughey	12	4
Deputy Mayor Cr Dianne Schwarz	10	1
Cr Elizabeth Calvert	11	5
Cr Janet Kench	12	5
Cr Wayne Molineux	9	5
Cr Helen Perry	10	5
Cr Alan Rye	12	5
Cr Nedd Golding	10	5
Cr Wayne Thomas	10	5
Cr Sue Wurst	12	5

## ELECTED MEMBERS’ TRAINING

Council maintains a register of training and development activities attended by Elected Members. Over the last 12 months activities have included:-

- Council and Committee Meetings
- Australian Local Government Association – National General Assembly of Local Government.
- Local Government Association - Annual General Meeting
- Kellady Jones—Mandatory Code of Conduct for Elected Members

## ELECTOR REPRESENTATION

The Council comprises of a total area of 185,142 hectares. There are 9 Councillors, plus the position of Mayor.

Council's next Elector Representation Review is due in 2017.

The current representation quota for the Council is 652 electors per Elected Member.

A comparison with councils of similar size and type reveals the following:

Council	Number of Councillors	Number of Electors	Representation Quota
Berri Barmera	8	7,209	801
<b>Clare &amp; Gilbert Valleys</b>	<b>9</b>	<b>6,521</b>	<b>652</b>
Grant	9	5,698	569
Light	10	9,763	887
Mallala	10	5,609	509
Naracoorte Lucindale	10	5,882	534
Renmark Paringa	8	6,331	703
Tatiara	9	4,588	458
Wakefield	10	4,854	441



## COUNCIL COMMITTEES



Mayor Allan Aughey —tree planting at Gleeson Wetlands, Clare

### AUDIT COMMITTEE

Council has three independent members one being the Presiding Member on the Council Audit Committee. The Presiding Member receives an allowance of \$1,200 per meeting and the independent members are paid an allowance of \$100 per meeting plus travelling. The Audit Committee Annual Report 2011-2012 is included on page 48.

	Appointed Council Meeting	Term Expires
<b>Independent Members</b>		
Presiding Member— Mr John Comrie	April 2011	April 2015
Mr Grant Norman	April 2011	April 2015
Ms Jillian Wood	April 2011	July 2015
<b>Elected Members</b>		
Mayor Allan Aughey	November 2011	November 2014
Cr Wayne Thomas	November 2011	November 2014

### DEVELOPMENT ASSESSMENT PANEL

The Council Development Assessment Panel consists of four independent members and three Council members. The Presiding Member is also one of the independent members of the Panel. The Presiding Member receives an allowance of \$432 per meeting plus overnight accommodation and the independent Members receive an allowance of \$200 per meeting.

	Appointed Council Meeting	Term Expires
<b>Independent Members</b>		
Presiding Member - Stephen Hains	December 2012	January 2015
Independent Member - Greg Pulford	Council Meeting December 2013	January 2015
Andrew Hall	December 2012	January 2015
Paul Mickan	December 2012	January 2015
<b>Elected Members</b>		
Deputy Presiding Member - Cr Elizabeth Calvert	December 2012	January 2015
Cr Dianne Schwarz	December 2012	January 2015
Cr Helen Perry	December 2012	January 2015



## CONFIDENTIALITY

Under Section 90(2) of the Local Government Act, the following information is provided with regard to the Confidential Items raised at Council Meetings from 1 July 2012 to 30 June 2013:

Total number of orders made: 10

Under Section 91(7) of the Local Government Act, the following information is provided with regard to the Confidential Items raised at Council Meetings from 1 July 2012 to 30 June 2013:

Total number of orders made: 10

Provision under Section 90(3) which were relied upon to close the meeting to the public:

Provision	Number of Orders
a	7
b	1
d	2

The number of orders that expired or ceased to apply during the 2012/2013 financial year: 7

The number of orders that were revoked during the 2012/2013 year: 0

The number of orders that remained operative during the 2012/2013 financial year: 4

Council undertakes a review of any orders made under Section 91(7) every three months. A Confidential Items Register is kept on any orders made under Section 91(7) which contains the following information:

- Date of Original Meeting
- Item Number
- Recommendation re Release
- Recommended Date of Release/Review
- Date Released & Council Item/Resolution Number
- Last Review Date
- Next Review Date

## **FREEDOM OF INFORMATION STATEMENT 2013/2014**

This Information Statement is published by the Clare & Gilbert Valleys Council to meet the requirements of Section 9 of the Freedom of Information Act ("the Act"). An updated Information Statement is included as part of Council's Annual Report and published on our website annually.

### **STRUCTURE OF COUNCIL**

The Council is established under the Local Government Act to provide for the government and management of its area. The provisions of the Act are supported by the Regulations.

The Council is constituted with 10 Members. The Mayor is elected by the electors of the area (not chosen by the members of the Council) and 9 Councillors elected by the electors of the area as a representative of the area as a whole. It operates as a single area council with no Wards.

### **COUNCIL COMPOSITION**

The Clare & Gilbert Valleys Council covers an area of 1840 square kilometres and takes in the towns of Clare, Riverton, Saddleworth, Auburn, Watervale, Rhynie, Sevenhill, Tarlee, Mintaro, Manoora, Waterloo, Stockport and Marrabel.

### **SERVICES TO THE COMMUNITY**

Council makes decisions which direct and/or determine its activities and functions. Such decisions include the approval of works and services to be undertaken, and the resources which are to be made available to undertake such works and services. Council makes decisions on policy issues relating to services provided for members of the public.

These services include:

- Community Halls and Centres
- Dog Control
- Environmental Health Matters
- Garbage Collection & Disposal
- Immunisation Programmes
- Parking Controls
- Parks and Reserves
- Playground Equipment
- Public Cemeteries
- Public Libraries
- Public Toilets
- Recreational/Sporting Facilities
- Roads/Footpaths/Kerbing
- Stormwater Drainage
- Street Lighting
- Street Tree Planting
- Traffic Control Devices

### **COUNCIL MEETINGS, AGENDAS & REPORTS**

Clare & Gilbert Valleys Council encourage members of the public to attend regular Council meetings which are held every third Monday of the month, commencing at 7pm. Public question time is held during the meetings and anyone wishing to ask a question of Council is encouraged to attend. Further information about public question time and Council meetings is available from the Council offices (Clare, Riverton and Saddleworth).

Agendas & Minutes of monthly Council meetings are placed on public display at the Council offices and also posted on Council's website. Agendas are available no less than three days prior to the meetings. Minutes are available within 5 days after the meetings.

The following documents are available for public inspection at the Clare & Gilbert Valleys Council offices free of charge or members of the public may purchase copies at a set fee:

- Annual Business Plan
- Annual Report
- Annual Budget
- Policy Manual
- Agendas and Minutes of all meetings
- Audited Financial Statements

#### **FREEDOM OF INFORMATION (FOI) REQUESTS**

Requests for information (not included above), will be considered in accordance with the Freedom of Information Act 1991 (SA). The “Act” gives individuals the right to access documents (subject to certain restrictions) that are within the Council’s possession. It also allows for the amendment of documents which contain personal information that is incomplete, incorrect, out of date or misleading.

The Freedom of Information Act provides legislation and guidelines for access and provision of information to the public. Most information and files held by the Clare & Gilbert Valleys Council are available for public viewing. There are a few exceptions, such as personal and personnel records and matters which are subject to litigation, but generally, information is readily available for viewing at no charge or a minimal reproduction charge.

In rare cases, retrieving the requested information involves considerable staff time. It is important to specify what you require as clearly as possible so staff can quickly and efficiently assist. If extraordinary staff time is required to comply with an information request, charges may apply.

For the year 1 July 2012 to 30 June 2013, Council received 6 requests under provisions of the Freedom of Information Act to provide information.

All general enquiries on Freedom of Information Act issues should be directed to Accredited Freedom of Information Officer, Lynda Salter.

# AUDIT COMMITTEE ANNUAL REPORT 2012-2013

This report presents a summary of the activities undertaken by the Clare & Gilbert Valleys Council Audit Committee (herewith after referred to as the "Committee") and the recommendations made during the 2012-2013 Financial year.

The Committee comprises five members, three of whom are Independent Members and two being Elected Members. The Presiding and Independent Members are appointed by Council for a four year term.

MEMBER	APPOINTED	TERM EXPIRES
Presiding Member & Independent Member – Mr John Comrie	Council Meeting April 2011	April 2015
Independent Member – Mr Grant Norman	Council Meeting April 2011	April 2015
Independent Member – Mrs Jillian Wood	Council Meeting July 2011	July 2015
Elected Member – Mayor Allan Aughey	Council Meeting November 2010	November 2014
Elected Member – Councillor Wayne Thomas	Council Meeting November 2010	November 2014

## Conduct of Meeting

The Committee met on four occasions during the 2012-2013 financial year with the following attendance:

DATE	NO. OF MEMBERS ATTENDING
20 August 2012	5
15 October 2012	4
25 February 2013	3
30 April 2013	4

COMMITTEE MEMBER	NO. OF MEETINGS ATTENDED
Mr John Comrie	4/4
Mr Grant Norman	4/4
Mrs Jillian Wood	3/4
Mayor Allan Aughey	2/4
Cr Wayne Thomas	3/4

Meetings of the Committee have also been attended by the Chief Executive Officer, Finance Manager, Manager Corporate Governance and the Governance Officer.



## Committee Activities

The following table sets out the main issues addressed by the Committee during 2012-2013.

PRINCIPAL ISSUES	COMMENTS	RECOMMENDATIONS FROM MEETING
<b>20 August 2012</b>		
Council Properties Valuations and Leases / Occupiers	A report provided on Council's Buildings and associated land to determine if there are possibilities to reduce Council's Asset portfolio and costs associated. A table identifying the asset, tenants, lessees or management group / committee.	The report was noted.
Audit Committee Self Assessment	A summary from the self assessment conducted at its May 2012 meeting was presented.	Summary adopted and will be included in the Audit Committee Annual Report.
Interim Audit 2011/2012 – Ian G McDonald FCA	A copy of the report to Council in response to Ian G McDonald FCA letter regarding the 2011/2012 Interim Audit.	The changes be made on Ian G McDonald recommendations on <ul style="list-style-type: none"> <li>• Purchase Order Policy</li> <li>• Debtor Invoices</li> </ul>
Draft Asset Management Policy	A draft Asset Management Policy was presented to the Committee.	The Committee recommended minor changes to the Policy and then presented to Council.
Risk Management Plan	An update was provided by management that the Risk Management Plan Audit has been completed and are waiting on the results.	Information received.
Draft Audit Committee Annual Report	A draft report detailing the Committees achievements in the 2011-2012 year.	The report to have some amendments and be presented at its next meeting for adoption.
Review of Strategic Management Plans	A report on the reviews being undertaken on the Strategic Management Plans which need to be completed by November 2012 <ul style="list-style-type: none"> <li>• Community Plan</li> <li>• Infrastructure &amp; Asset Management Plan</li> <li>• Long Term Financial Plan</li> </ul>	The Committee noted the report and requested an interim update of the Long Term Financial Plan.

PRINCIPAL ISSUES	COMMENTS	RECOMMENDATIONS FROM MEETING
Draft Treasury Management Policy	A copy of the LGA's Model Treasury Management Policy was presented seeking direction from the Committee.	Recommended that the Policy be discussed at a Council Workshop, updated and then presented to the Committee for further discussion.
<b>Consensus Items</b> Good Governance Assessment Program & Financial Sustainability Audit Updated Work Program 2012-2013		
15 October 2012		
Long Term Financial Plan (LTFP)	An updated Draft Long Term Financial Plan was provided to the Committee.	The Committee noted the Plan and requested; The next draft include the assumptions used along with a narrative giving an overview of the plan When the Asset Management Plan is completed, update the LTFP Update the LTFP to be consisted with the Community Plan currently being developed
Audit Committee Annual Repot	The amended draft Annual Report was presented to the Committee.	The report be endorsed and presented to Council by the Chairman.
Draft Annual Financial Statements 2011-2012	In accordance with the Local Government Act 1999, Section 126(4) the Committee must review the Annual Financial Statements to ensure that they present fairly the state of affairs of the Council.	Subject to some alterations highlighted by the Committee, the Committee authorises the Presiding Member and Chief Executive Officer sign the Certificate of Auditor Independence.
Community Waste Water Management Scheme (CWMS)	A detailed report on the Income & Expenditure of the Scheme was presented.	The report be noted and requested a further report be provided.
<b>Consensus Items</b> Good Governance Assessment Program & Financial Sustainability Audit Updated Work Program 2012-2013		

PRINCIPAL ISSUES	COMMENTS	RECOMMENDATIONS FROM MEETING
OHSW KPI Audit & Action Plan	The OHSW KPI Audit & Action Plan was presented to the Committee.	That the report be noted and the Committee be provided with a detailed report annually and a one page interim report showing progress on areas of non compliance.
<b>Consensus Items</b> Work Program 2012-2013 Good Governance Assessment Audit & Financial Sustainability Audit Progress Report Policies that were adopted by Council at the January meeting. Purchase Order Policy Treasury Management Policy Whistleblower Protection Policy Fraud & Corruption Policy Annual Financial Statements		
30 April 2013		
Risk Management Plan Audit Results – Action Plan	An updated Action Plan was provided with timeframes and responsible officers included.	That the Plan be noted and that the Action Plan be incorporated into the Works Program for 2013-2014
Property Holdings of Council	An updated list of current Council Asset and its occupiers/ leases was presented.	That the report be noted. Management expect that this project will be completed by June 2014. The Committee would like to be kept informed of the progress.
Draft Annual Business Plan	The draft Annual Business Plan was presented to Committee for comment.	Subject to the suggested refinements the Committee recommends to Council that the document go out to public consultation subject to amendments made by Council.
<b>Consensus Items</b> Work Program 2012-2013 Good Governance Assessment Audit & Financial Sustainability Audit Progress Report		

## AUDIT COMMITTEE EVALUATION

Self assessment on its own performance for the year ending 30 June 2013.

STATEMENT	RESULT
<b>Operational</b>	
Does the Audit Committee review annually its terms of reference and recommend any necessary changes to the Council?	24/25
Are Committee members independent of the Council's management, and do they exercise their own judgment, voice their own opinions and act freely from any conflicts of interest?	23/25
Does the Audit Committee have sufficient skills, experience, time and resources to undertake its duties?	22/25
Do all Committee members demonstrate the highest level of integrity (including maintaining utmost confidentiality and identifying, disclosing and managing conflicts of interest)?	24/25
Does the Audit Committee have access to appropriate resources provided to it to ensure it functions effectively?	23/25
Is an induction programme provided for new audit committee members (e.g. the committee's role, terms of reference and expected time commitment by members, overview of the Council; and the main operation and financial dynamics and risks)?	20/25
<b>Meetings</b>	
Have Committee Members attended meetings on a regular basis?	23/25
Does the Audit Committee chair run meetings appropriately to ensure that the audit committee's workload is dealt with effectively?	23/25
Does the Audit Committee work constructively as a team and work well with staff and individuals that attend meetings?	24/25
Does the Committee provide effective support to the Council in fulfilling its responsibility and adding value to the Council?	22/25
Does the Committee have, and has it implemented, a Work Program that covers its main responsibilities?	23/25
Do the meeting arrangements enhance the Audit Committee's effectiveness (e.g. frequency, timing, duration, venue and format) and allow sufficient time for the discussion of substantive matters?	22/25



Are meeting agendas and related background information circulated in a timely manner?	21/25
Does the Audit Committee receive whatever information, presentations, or explanations it considers necessary to fulfill its responsibilities?	22/25
Are meeting agendas and supporting papers well structured and well written?	22/25
Does the follow-up process for outstanding actions arising from Audit Committee meetings work well?	21/25
Do meetings allow Committee members to raise any issue they believe relevant?	21/25
Does the audit committee report to Council on a timely and accurate basis, and are such communications comprehensive, meaningful and focused?	21/25
<b>Functional</b>	
Does the audit committee have effective mechanisms to understand and gain confidence over the:	
Appropriateness of the Council accounting policies, estimates and judgements?	22/25
Clarity and completeness of disclosure in the financial statements?	22/25
Impact on the financial statements of any developments in accounting standards or generally accepted accounting practice?	21/25
If the audit committee were not satisfied with any aspect of the proposed financial reporting, would it report such views to the Council and seek changes?	23/25
Is the audit committee satisfied that appropriate processes are in place to:	
Ensure compliance with applicable regulation and best practice recommendations?	22/25
Identify, evaluate and monitor key risks facing the council (including financial, strategic and operational?)	21/25
Provide it with suitable reports on effectiveness of the systems of internal control?	22/25
Does management respond to external audit recommendations in a timely and appropriate manner?	22/25
<b>Additional Comments:</b>	
<p>I believe this document should have been discussed in detail prior to completion at the audit committee.</p> <p>I am not fully informed as to what if any involvement other audit members have with management apart from the councillors.</p>	

## FINANCIAL SUMMARY

### CAPITAL WORKS

Council continues to focus on maintenance of service standards along with renewal of the asset portfolio to ensure its long term financial sustainability.

Note 15 of the General Purpose Financial Reports provides financial indicators used to monitor Council's progress in this area and in the 2012/2013 year all indicators were favourable including an Asset Sustainability Ratio of 100%.

Capital works uncompleted in 2012/2013 and carried forward to 2013/2014 year include \$1.4m of ongoing flood renewal works funded through the Local Government Disaster Fund , \$329k of road infrastructure renewal and \$85k building renewal.

A revaluation of infrastructure assets was undertaken and included the following categories of assets:

- Roads & footways
- Bridges
- Community Wastewater Management Systems
- Stormwater

These revaluations resulted in increased asset values of \$18.8m and a reduced depreciation expense of \$993k against that budgeted.

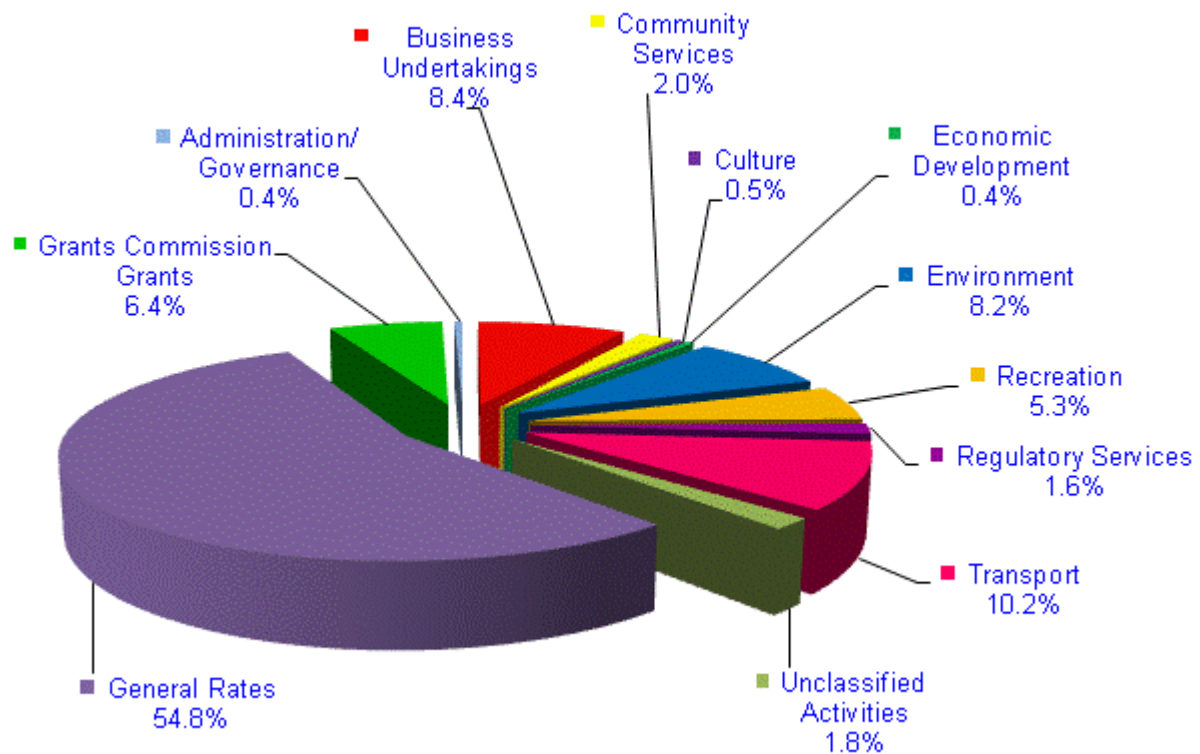
### LOANS

Council has continued to reduce its loan commitment with \$798k loan principal repayments made during the year and no new loans drawn.

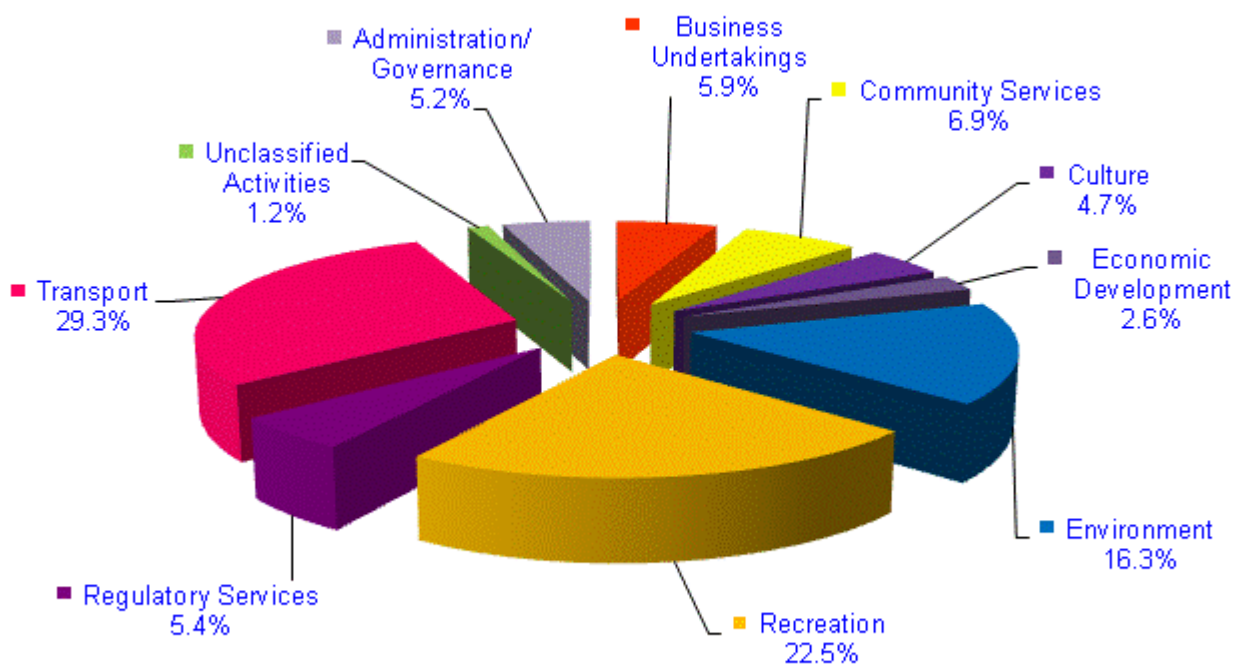
### OPERATING RESULT

An operating surplus of \$964k was achieved. Increases in grant funding and user charges and a decrease in depreciation identified as a result of asset revaluations were offset by increased maintenance costs including substantially higher water costs, increased spending on stormwater drainage, and the expensing of some minor roadworks and building renewal which had been included in the capital budget. Insurance recoveries for the December 2010 flood damage were \$497k less than forecast with a corresponding reduction in the capital expenditure on the affected assets. The graphs on the following page show the allocation by function of the operating income and expenditure.

### Operating Income by Function 2012/2013



### Operating Expenses by Function 2012/2013



## Financial Performance

FINANCIAL INDICATORS - 5 YEAR COMPARISON						
Indicator	Target Range	2013	2012	2011	2010	2009
Operating Surplus Ratio	Between 0% and 15% over any 5 year period	9%	33%	0%	34%	0%
Adjusted Operating Surplus Ratio	Between 0% and 15% over any 5 year period	9%	30%	0%	34%	0%
Net Financial Liabilities Ratio	Greater than zero, less than 100%	10%	14%	51%	54%	65%
Asset Sustainability Ratio	Greater than 90% but less than 110% over a rolling three year period	100%	68%	79%	148%	81%

UNIFORM PRESENTATION OF FINANCES BUDGET TO ACTUAL COMPARISON - 2013		
	Actual	Adopted Budget
	\$'000	\$'000
Operating revenues	15,961	15,883
Less: Operating expenses	14,997	14,723
<b>Operating surplus</b>	964	1,160
<b>Less: Outlays on existing assets</b>		
Capital expenditure on renewal & replacement of existing assets	4,264	5,809
Less: Depreciation, Amortisation and Impairment	4,183	5,175
Less: Proceeds from sale of replaced assets	98	264
<b>Net outlays on existing assets</b>	(17)	370
<b>Less: Outlays on new and upgraded assets</b>		
Capital expenditure on new and upgraded assets	882	989
Less: Amounts received specifically for new and upgraded assets	18	-
Less: Proceeds from sale of surplus assets		-
<b>Net Surplus</b>	864	989
<b>Net Lending / (Borrowing) for Year</b>	<b>117</b>	<b>(199)</b>

**CLARE & GILBERT VALLEYS COUNCIL**

**GENERAL PURPOSE FINANCIAL REPORTS FOR THE  
YEAR ENDED 30 JUNE 2013**



## CLARE & GILBERT VALLEYS COUNCIL

### General Purpose Financial Reports for the year ended 30 June 2013

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## CLARE & GILBERT VALLEYS COUNCIL

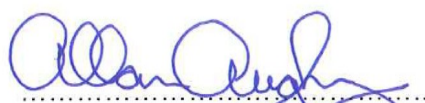
### ANNUAL FINANCIAL STATEMENTS for the year ended 30 June 2013

#### 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 2013 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.

  
.....  
Roy D Blight  
**CHIEF EXECUTIVE OFFICER**

  
.....  
Allan Aughey  
**MAYOR/COUNCILLOR**

Date: 18 NOVEMBER 2013

# CLARE & GILBERT VALLEYS COUNCIL

## STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2013

	Notes	2013 \$'000	2012 \$'000
<b>INCOME</b>			
Rates	2	10,629	10,165
Statutory charges	2	254	186
User charges	2	1,206	1,698
Grants, subsidies and contributions	2	2,672	7,486
Investment income	2	310	326
Reimbursements	2	178	84
Other income	2	712	729
<b>Total Income</b>		<b>15,961</b>	<b>20,674</b>
<b>EXPENSES</b>			
Employee costs	3	3,876	4,097
Materials, contracts & other expenses	3	6,156	7,331
Depreciation, amortisation & impairment	3	4,183	5,209
Finance costs	3	782	835
<b>Total Expenses</b>		<b>14,997</b>	<b>17,472</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>964</b>	<b>3,202</b>
Asset disposal & fair value adjustments	4	(605)	557
Amounts received specifically for new or upgraded assets	2	18	53
Physical resources received free of charge	2	32	31
<b>NET SURPLUS / (DEFICIT)</b>		<b>409</b>	<b>3,843</b>
transferred to Equity Statement			
<b>Other Comprehensive Income</b>			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	18,754	(235)
Impairment (expense) / recoupments offset to asset revaluation reserve	9	(766)	(848)
<b>Total Other Comprehensive Income</b>		<b>17,988</b>	<b>(1,083)</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>18,397</b>	<b>2,760</b>

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

# CLARE & GILBERT VALLEYS COUNCIL

## BALANCE SHEET as at 30 June 2013

	Notes	2013 \$'000	2012 \$'000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5	9,108	7,968
Trade & other receivables	5	1,266	3,138
Other financial assets	5	418	399
Inventories	5	372	1,032
<b>Total Current Assets</b>		<b>11,164</b>	<b>12,537</b>
<b>Non-current Assets</b>			
Financial assets	6	426	463
Infrastructure, property, plant & equipment	7	168,493	150,296
Other non-current assets	6	-	386
<b>Total Non-current Assets</b>		<b>168,919</b>	<b>151,145</b>
<b>Total Assets</b>		<b>180,083</b>	<b>163,682</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	8	1,406	1,799
Borrowings	8	850	797
Provisions	8	509	1,308
<b>Total Current Liabilities</b>		<b>2,765</b>	<b>3,904</b>
<b>Non-current Liabilities</b>			
Borrowings	8	9,934	10,784
Provisions	8	110	117
<b>Total Non-current Liabilities</b>		<b>10,044</b>	<b>10,901</b>
<b>Total Liabilities</b>		<b>12,809</b>	<b>14,805</b>
<b>NET ASSETS</b>		<b>167,274</b>	<b>148,877</b>
<b>EQUITY</b>			
Accumulated surplus		8,363	7,555
Asset revaluation reserves	9	149,348	131,360
Other reserves	9	9,563	9,962
<b>TOTAL EQUITY</b>		<b>167,274</b>	<b>148,877</b>

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

**CLARE & GILBERT VALLEYS COUNCIL**  
**STATEMENT OF CHANGES IN EQUITY**  
**for the year ended 30 June 2013**

		Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	TOTAL EQUITY
2013	Notes	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period		7,555	131,360	9,962	148,877
Net Surplus / (Deficit) for Year		409	-	-	409
Other Comprehensive Income					
Gain on revaluation of infrastructure, property, plant & equipment	7	-	18,754	-	18,754
Impairment (expense) / recoupments offset to asset revaluation reserve	3	-	(766)	-	(766)
Transfers between reserves	9	399		(399)	-
<b>Balance at end of period</b>		<b>8,363</b>	<b>149,348</b>	<b>9,563</b>	<b>167,274</b>
<b>2012</b>					
Balance at end of previous reporting period		8,894	132,443	4,780	146,117
Net Surplus / (Deficit) for Year		3,843			3,843
Other Comprehensive Income					
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	(235)	-	(235)
Impairment (expense) / recoupments offset to asset revaluation reserve		-	(848)	-	(848)
Transfers between reserves		(5,182)		5,182	-
<b>Balance at end of period</b>		<b>7,555</b>	<b>131,360</b>	<b>9,962</b>	<b>148,877</b>

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



# CLARE & GILBERT VALLEYS COUNCIL

## CASH FLOW STATEMENT for the year ended 30 June 2013

	Notes	2013 \$'000	2012 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates - general & other		10,670	10,324
Statutory charges		254	230
User charges		1,334	1,854
Investment receipts		325	311
Grants utilised for operating purposes		4,324	5,892
Reimbursements		185	112
Other revenues		1,653	1,176
<b>Payments</b>			
Employee costs		(3,845)	(3,948)
Materials, contracts & other expenses		(7,223)	(9,416)
Finance payments		(725)	(847)
<b>Net Cash provided by (or used in) Operating Activities</b>	11	<u>6,952</u>	<u>5,688</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Receipts</b>			
Amounts specifically for new or upgraded assets		18	53
Sale of replaced assets		98	322
Sale of surplus assets		-	2,192
Repayments of loans by community groups		34	32
<b>Payments</b>			
Expenditure on renewal/replacement of assets		(4,264)	(3,882)
Expenditure on new/upgraded assets		(882)	(786)
Purchase of investment property		-	(22)
Net purchase of investment securities		(19)	-
<b>Net Cash provided by (or used in) Investing Activities</b>		<u>(5,015)</u>	<u>(2,091)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Receipts</b>			
Proceeds from trust funds		1	-
<b>Payments</b>			
Repayments of borrowings		(798)	(750)
Repayment of trust funds		-	(1)
<b>Net Cash provided by (or used in) Financing Activities</b>		<u>(797)</u>	<u>(751)</u>
<b>Net Increase (Decrease) in cash held</b>		<u>1,140</u>	<u>2,846</u>
Cash & cash equivalents at beginning of period	11	<u>7,968</u>	<u>5,122</u>
<b>Cash &amp; cash equivalents at end of period</b>	11	<u>9,108</u>	<u>7,968</u>

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

## **CLARE & GILBERT VALLEYS COUNCIL**

### **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013**

#### **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 thousand dollars (\$'000).

##### **2 The Local Government Reporting Entity**

The Clare & Gilbert Valleys Council is incorporated under the SA Local Government Act 1999 and has its principal place of business at 4 Gleeson Street, Clare. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

##### **3 Income Recognition**

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

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

## CLARE & GILBERT VALLEYS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

#### Note 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

In the month of June in recent years the Federal Government has paid amounts of untied financial assistance grants, which are recognised on receipt, in advance of the year of allocation. In June 2011, one quarter of the 2011/12 allocation amounting to \$206,818 was paid in advance; in June 2012, two quarters of the 2012/13 allocation: \$446,508, and in June 2013, again two quarters of the 2013/14 allocation: \$472,447. Accordingly, in the reporting period ended 30 June 2013, Council's operating surplus was effectively overstated by \$25,939 (2012, \$239,690).

It is anticipated that these amounts in advance will be adjusted at some future time, but details of the timing of this are not currently available. The total amount to be adjusted at 30 June 2013 is \$472,447 (2012, \$446,508).

The actual amounts of untied grants received during the reporting periods (including the advance allocations) are disclosed in Note 2.

#### 3.1 Construction Contracts

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

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

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

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

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

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

#### 5 Inventories

Inventories held in respect of stores have been valued at cost of acquisition.

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

##### 6.1 Land under roads

Council has elected not to recognise land under roads acquired prior to 1 July 2008 as an asset in accordance with AASB 1051 Land under Roads. Land under roads acquired after 30 June 2008 has not been recognised as in the opinion of Council it is not possible to reliably attribute a fair value, and further that such value if determined would be immaterial.

##### 6.2 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.

## CLARE & GILBERT VALLEYS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

#### Note 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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.

#### 6.3 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 given 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.

#### 6.4 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Further detail of existing valuations, methods and valuers are provided at Note 7.

#### 6.5 Depreciation of Non-Current Assets

Other than land, all infrastructure and property 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 of operating plant is based on usage and minor plant, furniture and fittings are depreciated using a diminishing balance method.

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

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

#### 6.6 Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment. 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 outflows or value in use).

For 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, the value in use is the depreciated replacement cost. In assessing impairment for these assets, a rebuttable assumption is made that the current replacement cost exceeds the original cost of acquisition.

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.

## CLARE & GILBERT VALLEYS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

#### Note 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

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

##### 9 Employee Benefits

###### 9.1 Salaries, Wages & Compensated Absences

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

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

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

###### 9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Local Government Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Contributions are also made to other superannuation schemes selected by employees under the "choice of fund" legislation. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

###### 9.3 Provision for Carbon Taxation

As Council no longer operates landfill facilities, Council considers that it has no current or likely future liability for this tax.



## CLARE & GILBERT VALLEYS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

#### Note 1 - SIGNIFICANT ACCOUNTING POLICIES (continued)

##### 11 Leases

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

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

##### 12 Joint Ventures and Associated Entities

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements, which are only recognised if material, are accounted for in accordance with AASB 128 and set out in detail in Note 19.

##### 13 GST Implications

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

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

##### Pending Accounting Standards

Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2013 reporting period and have not been used in preparing these reports.

AASB 7	Financial Instruments – Disclosures
AASB 9	Financial Instruments
AASB 10	Consolidated Financial Statements
AASB 11	Joint Arrangements
AASB 12	Disclosure of Interests in Other Entities
AASB 13	Fair Value Measurement
AASB 119	Employee Benefits
AASB 127	Separate Financial Statements
AASB 128	Investments in Associates and Joint Ventures
AASB 132	Financial Instruments: Presentation

Standards containing consequential amendments to other Standards and Interpretations arising from the above - AASB 2010-7, AASB 2011-7, AASB 2011-8, AASB 2011-10, AASB 2012-2, AASB 2012-3, AASB 2012-5, AASB 2012-6 and AASB 2012-10.

(Standards not affecting local government have been excluded from the above list.)

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

The Australian Accounting Standards Board is currently reviewing AASB 1004 Contributions. It is anticipated that the changes resulting from this review may have a material effect on the timing of the recognition of grants and contributions, but the financial consequences cannot be estimated until a revised accounting standard is issued.

# CLARE & GILBERT VALLEYS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

### Note 2 - INCOME

	Notes	2013 \$'000	2012 \$'000
<b>RATES REVENUES</b>			
<b>General Rates</b>		8,831	8,407
Less: Mandatory rebates		(108)	(100)
Less: Discretionary rebates, remissions & write offs		(29)	(24)
		<u>8,694</u>	<u>8,283</u>
<b>Other Rates (including service charges)</b>			
Natural Resource Management levy		327	323
Waste collection		609	586
Community wastewater management systems		953	910
		<u>1,889</u>	<u>1,819</u>
<b>Other Charges</b>			
Penalties for late payment		46	63
		<u>46</u>	<u>63</u>
		<u>10,629</u>	<u>10,165</u>
<b>STATUTORY CHARGES</b>			
Development Act fees		33	22
Town planning fees		134	77
Health & septic tank inspection fees		32	24
Animal registration fees & fines		53	49
Parking fines/expiation fees		-	1
CWMS connection fees		-	10
Other licences, fees & fines		2	3
		<u>254</u>	<u>186</u>
<b>USER CHARGES</b>			
Cemetery/crematoria fees		39	40
Caravan park fees		133	671
Library services		11	9
Elderly citizens facilities		19	14
Tourism		72	66
Recreation fees		700	648
Waste management fees		87	96
Cultural activities		2	32
Hall & equipment hire		25	24
Sundry		118	98
		<u>1,206</u>	<u>1,698</u>

# CLARE & GILBERT VALLEYS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

### NOTE 2 - INCOME (continued)

	Notes	2013 \$'000	2012 \$'000
<b>INVESTMENT INCOME</b>			
Interest on investments			
Local Government Finance Authority		252	260
Banks & other		22	28
Loans to community groups		36	38
		<u>310</u>	<u>326</u>
<b>REIMBURSEMENTS</b>			
- for private works		6	19
- by joint undertakings		36	-
- other		136	65
		<u>178</u>	<u>84</u>
<b>OTHER INCOME</b>			
Insurance & other recoupments - infrastructure, property, plant & equipment		450	516
Donations received		81	83
Sundry		181	130
		<u>712</u>	<u>729</u>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>			
Amounts received specifically for new or upgraded assets		18	53
Individually significant items		800	5,610
Other grants, subsidies and contributions		1,872	1,876
		<u>2,690</u>	<u>7,539</u>
<i>The functions to which these grants relate are shown in Note 12.</i>			
<b>Sources of grants</b>			
Commonwealth government		278	51
State government		2,288	2,543
Other		124	303
		<u>2,690</u>	<u>7,539</u>
<b>Individually Significant Item</b>			
Cities & Towns grant for water re-use projects		-	1,810
Disaster Fund contribution		800	3,800
		<u>800</u>	<u>5,610</u>

# CLARE & GILBERT VALLEYS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

### NOTE 2 - INCOME (continued)

	Notes	2013 \$'000	2012 \$'000
<b>Conditions over grants &amp; contributions</b>			
<i>Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:</i>			
<i>Unexpended at the close of the previous reporting period</i>		<u>3,979</u>	<u>2,284</u>
<i>Less: expended during the current period from</i>			
<i>Roads Infrastructure</i>		<u>(1,591)</u>	<u>(722)</u>
<i>Other</i>		<u>(604)</u>	<u>(245)</u>
<i>Subtotal</i>		<u>(2,195)</u>	<u>(967)</u>
<i>Plus: amounts recognised as revenues in this reporting</i>			
<i>Roads Infrastructure</i>		<u>800</u>	<u>2,104</u>
<i>Other</i>		<u>70</u>	<u>558</u>
<i>Subtotal</i>		<u>870</u>	<u>2,662</u>
<i>Unexpended at the close of this reporting period</i>		<u>2,654</u>	<u>3,979</u>
<i>Net increase (decrease) in assets subject to conditions in the current reporting period</i>		<u>(1,325)</u>	<u>1,695</u>
<b>PHYSICAL RESOURCES RECEIVED FREE OF CHARGE</b>			
<i>Library Books</i>		<u>32</u>	<u>31</u>
<b>TOTAL PHYSICAL RESOURCES RECEIVED</b>		<u>32</u>	<u>31</u>

# CLARE & GILBERT VALLEYS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

### Note 3 - EXPENSES

	Notes	2013 \$'000	2012 \$'000
<b>EMPLOYEE COSTS</b>			
Salaries and wages		3,604	3,583
Employee leave expense		403	459
Superannuation - defined contribution plan contributions	18	116	172
Superannuation - defined benefit plan contributions	18	233	172
Workers' compensation insurance		129	115
Other		37	33
<b>Total Employee Costs</b>		<b>4,522</b>	<b>4,534</b>
Less: Capitalised and distributed costs		(646)	(437)
<b>Total Operating Employee Costs</b>		<b>3,876</b>	<b>4,097</b>
<b>Total Number of Employees</b>		<b>61</b>	<b>61</b>
<i>(Full time equivalent at end of reporting period)</i>			
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>			
<b>Prescribed Expenses</b>			
Auditor's remuneration			
- Auditing the financial reports		9	9
Elected members' expenses		174	161
Election expenses		2	2
<b>Subtotal - Prescribed Expenses</b>		<b>185</b>	<b>172</b>
<b>Other Materials, Contracts &amp; Expenses</b>			
Contractors		3,130	2,919
Energy		665	685
Insurance		393	385
Individually significant items		-	1,285
Levies paid to government - NRM levy		326	322
- Other levies		28	59
Parts, accessories & consumables		953	904
Professional services		89	170
Sundry		387	430
<b>Subtotal - Other Materials, Contracts &amp; Expenses</b>		<b>5,971</b>	<b>7,159</b>
		<b>6,156</b>	<b>7,331</b>
<b>Individually Significant Item</b>			
Wetlands projects in Clare & Riverton		-	1,285



# CLARE & GILBERT VALLEYS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

### Note 3 - EXPENSES (cont)

	Notes	2013 \$'000	2012 \$'000
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>			
<b>Depreciation</b>			
Land improvements		-	36
Buildings & other structures		1,091	1,080
Infrastructure			
- Roads, footways & kerbing		2,279	3,148
- Bridges		105	112
- Other road infrastructure		37	29
- CWMS		248	320
- Stormwater drainage		46	33
Plant & equipment		439	483
Furniture & fittings		27	32
Other Assets		41	39
<b>Impairment</b>			
- CWMS		-	848
- Roads, footways & kerbing		766	-
		<u>5,079</u>	<u>6,160</u>
Less: Capitalised and distributed costs		(130)	(103)
Less: Impairment expense offset to asset revaluation reserve	9	<u>(766)</u>	<u>(848)</u>
		<u>4,183</u>	<u>5,209</u>
<b>FINANCE COSTS</b>			
Interest on loans		755	804
Unwinding of present value discounts		27	31
		<u>782</u>	<u>835</u>

# CLARE & GILBERT VALLEYS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

### Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	2013 \$'000	2012 \$'000
Notes		
<b>INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>		
<b>Assets renewed or directly replaced</b>		
Proceeds from disposal	63	357
Less: Carrying amount of assets disposed	668	395
<b>Gain (Loss) on disposal</b>	<b>(605)</b>	<b>(38)</b>
 <b>Assets surplus to requirements</b>		
Proceeds from disposal	-	2,192
Less: Carrying amount of assets disposed	-	1,597
<b>Gain (Loss) on disposal</b>	<b>-</b>	<b>595</b>
 <b>NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS</b>	 <b>(605)</b>	 <b>557</b>

# CLARE & GILBERT VALLEYS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

### Note 5 - CURRENT ASSETS

	Notes	2013 \$'000	2012 \$'000
<b>CASH &amp; EQUIVALENT ASSETS</b>			
Cash on hand and at bank		317	534
Deposits at call		8,791	7,434
		<u>9,108</u>	<u>7,968</u>
<b>TRADE &amp; OTHER RECEIVABLES</b>			
Rates - general & other		353	395
Rates postponed for state seniors		5	4
Accrued revenues		62	77
Debtors - general		715	2,404
GST recoupment		93	224
Prepayments		1	-
Loans to community organisations		37	34
		<u>1,266</u>	<u>3,138</u>
<b>OTHER FINANCIAL ASSETS</b>			
Investment		418	399
		<u>418</u>	<u>399</u>
<b>INVENTORIES</b>			
Stores & materials		372	1,032
		<u>372</u>	<u>1,032</u>

**CLARE & GILBERT VALLEYS COUNCIL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**for the year ended 30 June 2013**

**Note 6 - NON-CURRENT ASSETS**

	Notes	2013 \$'000	2012 \$'000
<b>FINANCIAL ASSETS</b>			
Loans to community organisations		<u>426</u>	<u>463</u>
		<u>426</u>	<u>463</u>
 <b>OTHER NON-CURRENT ASSETS</b>			
Capital works-in-progress		<u>-</u>	<u>386</u>
		<u>-</u>	<u>386</u>

## CLARE & GILBERT VALLEYS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

#### Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2012 \$'000				2013 \$'000			
	AT FAIR VALUE	AT COST	ACCUM DEPN	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEPN	CARRYING AMOUNT
Land	12,605	144	-	12,749	12,405	269	-	12,674
Buildings & other structures	66,139	1,893	(25,162)	42,870	65,319	2,339	(25,792)	41,866
Infrastructure								
- Roads, footways and kerbing	118,887	4,858	(49,590)	74,155	120,867	3,566	(34,175)	90,258
- Bridges	8,047	1,935	(4,243)	5,739	10,466	393	(3,516)	7,343
- Other road infrastructure	-	312	(80)	232	-	422	(117)	305
- CWMS	7,052	5,713	(4,024)	8,741	13,886	-	(4,147)	9,739
- Stormwater drainage	1,794	314	(587)	1,521	3,096	-	(1,011)	2,085
Plant & equipment	-	6,174	(2,435)	3,739	-	6,379	(2,700)	3,679
Furniture & fittings	-	500	(303)	197	-	500	(330)	170
Library books	-	723	(370)	353	-	785	(411)	374
TOTAL PROPERTY, PLANT & EQUIPMENT	214,524	22,566	(86,794)	150,296	226,039	14,653	(72,199)	168,493
Comparatives	218,107	18,267	(83,791)	152,583	214,524	22,566	(86,794)	150,296

*This Note continues on the following pages.*



# CLARE & GILBERT VALLEYS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

### Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (continued)

	2012	CARRYING AMOUNT MOVEMENTS DURING YEAR						2013
	\$'000	\$'000						\$'000
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Net Revaluation	CARRYING AMOUNT
	New /Upgrade	Renewals						
Land Buildings & other structures Infrastructure - Roads, footways and kerbing - Bridges - Other road infrastructure - CWMS - Stormwater drainage Plant & equipment Furniture & fittings Library Books <b>TOTAL INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>	12,749	125	-	(200)	-	-	-	<b>12,674</b>
	42,870	113	333	(359)	(1,091)	-	-	<b>41,866</b>
	74,155	501	3,065	-	(2,279)	(766)	15,582	<b>90,258</b>
	5,739	-	393	-	(105)	-	1,316	<b>7,343</b>
	232	84	26	-	(37)	-	-	<b>305</b>
	8,741	-	-	-	(248)	-	1,246	<b>9,739</b>
	1,521	-	-	-	(46)	-	610	<b>2,085</b>
	3,739	173	315	(109)	(439)	-	-	<b>3,679</b>
	197	-	-	-	(27)	-	-	<b>170</b>
	353	-	62	-	(41)	-	-	<b>374</b>
	150,296	996	4,194	(668)	(4,313)	(766)	18,754	<b>168,493</b>
	<b>Comparatives</b>	<b>152,583</b>	<b>1,862</b>	<b>4,238</b>	<b>(1,992)</b>	<b>(5,312)</b>	<b>(1,083)</b>	<b>-</b>

This Note continues on the following pages.

## **CLARE & GILBERT VALLEYS COUNCIL**

### **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013**

#### **Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (continued)**

##### **Valuation of Assets**

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to AASB 1.19 to retain a previously established deemed cost under GAAP as its deemed cost. With subsequent additions at cost, this remains as the basis of recognition of non-material asset classes.

##### **Land & Land Improvements**

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

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

Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised on the cost basis, originally deriving from a valuation at 30 June 2010 at current replacement cost. Additions are recognised at cost.

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

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

Buildings and other structures generally are recognised at fair value, based on current market values. However, special purpose buildings (such as public toilets) for which there is no market are valued at depreciated current replacement cost. These assets were revalued as at 30 June 2010 by Maloney Field Services. Work is continuing to determine buildings which Council does not intend to replace at the end of their useful life, and these will be valued at the market value of the "highest and best" use.

##### **Infrastructure**

Roads, footways and kerbing infrastructure was valued by Tonkin Engineering as at 1 July 2012 at written down current replacement cost, based on rates current at that time

Bridges, stormwater drainage infrastructure and community wastewater management infrastructure were valued at written down current replacement by Gayler Professional Services at 1 July 2012.

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

##### **Plant, Furniture & Equipment**

These assets are recognised on the cost basis.

##### **All other assets**

These assets are recognised on the cost basis.

## CLARE & GILBERT VALLEYS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

#### Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (continued)

##### **Capitalisation Thresholds**

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

Office furniture & equipment	\$1,000
Other plant & equipment	\$1,000
Buildings - new construction/extensions	\$10,000
Park & playground furniture & equipment	\$2,000
Road construction & reconstruction	\$10,000
Paving & footpaths, kerbing & gutter	\$2,000
Drains & culverts	\$5,000
Reticulation extensions	\$5,000
Sidelines & household connections	\$5,000
Artworks	\$5,000

##### **Estimated Useful Lives**

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

Plant, Furniture & Equipment	
Office equipment	5 to 10 years
Office furniture	10 to 20 years
Vehicles and road-making equipment	5 to 8 years
Other plant & equipment	5 to 15 years
Building & Other Structures	
Buildings – masonry	50 to 100 years
Buildings – other construction	20 to 40 years
Park structures – masonry	50 to 100 years
Park structures – other construction	20 to 40 years
Playground equipment	5 to 15 years
Benches, seats, etc	10 to 20 years
Infrastructure	
Sealed roads – surface	15 to 25 years
Sealed roads – structure	20 to 50 years
Unsealed roads	10 to 20 years
Bridges – concrete	80 to 100 years
Paving & footpaths, kerbing & gutter	80 to 100 years
Drains	80 to 100 years
Culverts	50 to 75 years
Flood control structures	80 to 100 years
Dams and reservoirs	80 to 100 years
Bores	20 to 40 years
Reticulation pipes – PVC	70 to 80 years
Reticulation pipes – other	25 to 75 years
Pumps & telemetry	15 to 25 years
Other Assets	
Library books	10 to 15 years
Artworks	indefinite

# CLARE & GILBERT VALLEYS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

### Note 8 - LIABILITIES

		2013 \$'000		2012 \$'000	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & services		539	-	1,001	-
Payments received in advance		-	-	12	-
Accrued expenses - employee entitlements		545	-	514	-
Accrued expenses - other		232	-	177	-
Aged care facility deposits		-	-	5	-
Deposits, retentions & bonds		58	-	59	-
Other		32	-	31	-
		<u>1,406</u>	<u>-</u>	<u>1,799</u>	<u>-</u>

*Amounts included in trade & other payables that are not expected to be settled within 12 months of reporting date.*

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### BORROWINGS

Loans	850	9,934	797	10,784
	<u>850</u>	<u>9,934</u>	<u>797</u>	<u>10,784</u>

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

### PROVISIONS

Employee entitlements (including oncosts)	509	110	501	117
Refuse sites remediation	-	-	757	-
Land remediation	-	-	50	-
	<u>509</u>	<u>110</u>	<u>1,308</u>	<u>117</u>

*Amounts included in provisions that are not expected to be settled within 12 months of reporting date.*

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### Movements in Provisions - 2013 year only (current & non-current)

	Employee Entitlements	Refuse Sites Remediation	Other Provision
Opening Balance	618	757	50
Add Unwinding of present value discounts	22	-	-
(Less) Payments	(9)	(625)	-
Unused amounts reversed	-	(132)	(50)
Add (Less) Remeasurement Adjustments	(12)	-	-
Closing Balance	<u>619</u>	<u>-</u>	<u>-</u>

# CLARE & GILBERT VALLEYS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

### Note 9 - RESERVES

	1/7/2012	Net Increments (Decrements)	Transfers, Impairments	30/6/2013
Notes	\$'000	\$'000	\$'000	\$'000
<b>ASSET REVALUATION RESERVE</b>				
Land	10,360	-	-	<b>10,360</b>
Buildings & other structures	33,123	-	-	<b>33,123</b>
Infrastructure				
- Roads, footways & kerbing	78,469	15,582	(766)	<b>93,285</b>
- Bridges	4,672	1,316	-	<b>5,988</b>
- Stormwater drainage	612	609	-	<b>1,221</b>
- CWMS	4,124	1,247	-	<b>5,371</b>
<b>TOTAL</b>	<b>131,360</b>	<b>18,754</b>	<b>(766)</b>	<b>149,348</b>
<b>Comparatives</b>	<b>132,443</b>	<b>-</b>	<b>(1,083)</b>	<b>131,360</b>

	1/7/2012	Transfers to Reserve	Transfers from Reserve	30/6/2013
<b>OTHER RESERVES</b>				
CWMS Reserves	942	1,074	(454)	<b>1,562</b>
Library Reserve	42	4	(5)	<b>41</b>
International Relations Reserve	8	1	-	<b>9</b>
Clare Caravan Park Reserve	1,940	-	-	<b>1,940</b>
Mistletoe Control Reserve	11	-	-	<b>11</b>
Riverton RSL Building Reserve	44	-	-	<b>44</b>
Waste Management Reserve	610	654	(546)	<b>718</b>
Ngadjuri Lodge Reserve	15	19	(34)	<b>0</b>
Section 41 Committee Funds Reserve	111	5	(24)	<b>92</b>
Unspent Grants and Loans Reserve	4,291	1,757	(2,804)	<b>3,244</b>
Clare Friends of Library Reserve	14	4	-	<b>18</b>
Gilbert Friends of the Library Reserve	7	2	-	<b>9</b>
Riverton Caravan Park and Recreation Grounds Reserve	52	1	(14)	<b>39</b>
Clare Open Space Reserve	61	2	-	<b>63</b>
Riverton Open Space Reserve	56	2	-	<b>58</b>
Mid North Community Passenger Network Reserve	154	74	(18)	<b>210</b>
Windfarm Roads Infrastructure Reserve	1,600	66	(182)	<b>1,484</b>
Other Reserves	4	17	-	<b>21</b>
<b>TOTAL OTHER RESERVES</b>	<b>9,962</b>	<b>3,682</b>	<b>(4,081)</b>	<b>9,563</b>
<b>Comparatives</b>	<b>4,780</b>	<b>6,651</b>	<b>(1,469)</b>	<b>9,962</b>



# CLARE & GILBERT VALLEYS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

### Note 9 - RESERVES (continued)

#### 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 Reserves** - for maintenance and upgrade of Community Wastewater Management Systems in Clare, Riverton and Saddleworth

**Library Reserve** - for sundry art and literacy programs and future capital renewal

**International Relations Reserve** - to further relationships with 'sister' cities in Ireland and Japan

**Clare Caravan Park Reserve** - proceeds from sale of Clare Caravan Park cabins and equipment to lessee

**Mistletoe Control Reserve** - for environmental and vegetation issues such as mistletoe control

**Riverton RSL Building Reserve** - for building maintenance

**Waste Management Reserve** - for provision of refuse collection and disposal

**Ngadjuri Lodge Reserve** - for the operation of elderly citizens' facility in Clare

**Section 41 Committee Funds Reserve** - funds set aside for use of various Section 41 committees

**Unspent Grant and Loan Funds Reserve** - unexpended grant and loan funds carried forward

**Clare Friends of the Library Reserve** - funds raised by the Clare Friends of the Library Committee

**Gilbert Friends of the Library Reserve** - funds raised by the Gilbert Friends of the Library Committee

**Riverton Caravan Park and Recreation Grounds Reserve** - for maintenance and upgrade of the Riverton Caravan Park and Recreation Grounds

**Clare Open Space Reserve** - developer contributions towards future acquisition of open space areas

**Riverton Open Space Reserve** - developer contributions towards future acquisition of open space areas

**Mid North Passenger Transport Reserve** - funding for community passenger network scheme

**Windfarm Roads Infrastructure Reserve** - for future works required on access roads to Waterloo Windfarm

**Other Sundry Reserves** - for various minor works including community projects

**CLARE & GILBERT VALLEYS COUNCIL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**for the year ended 30 June 2013**

**Note 10 - ASSETS SUBJECT TO RESTRICTIONS**

No assets are subject to externally imposed restrictions.

# CLARE & GILBERT VALLEYS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

### 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	2013 \$'000	2012 \$'000
Total cash & equivalent assets	5	9,108	7,968
Balances per Cash Flow Statement		<u>9,108</u>	<u>7,968</u>

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

Net Surplus (Deficit)		409	3,843
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		4,183	5,209
Net increase (decrease) in unpaid employee benefits		5	118
Premiums & discounts recognised & unwound		27	31
Non-cash asset acquisitions		(32)	(31)
Grants for capital acquisitions treated as investing activity		(18)	(53)
Net (gain) loss on disposals		<u>605</u>	<u>(557)</u>
		5,179	8,560
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		1,841	(2,006)
Net (increase) decrease in inventories		660	(713)
Net increase (decrease) in trade & other payables		79	(56)
Net increase (decrease) in other provisions		<u>(807)</u>	<u>(97)</u>
<b>Net Cash provided by (or used in) operations</b>		<u>6,952</u>	<u>5,688</u>

#### (c) Non-cash Financing and Investing Activities

Acquisition of assets by means of:

- Physical resources received free of charge	3	32	31
<i>Amounts recognised in Income Statement</i>		32	31
- Estimated future reinstatement etc. costs		<u>(757)</u>	<u>(99)</u>
		<u>(725)</u>	<u>(68)</u>

#### (d) Financing Arrangements

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

Corporate Credit Cards	7	7
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# CLARE & GILBERT VALLEYS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

### 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	2013	2012	2013	2012
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Business Undertakings	1,338	1,712	891	1,466	447	246	-	-	12,058	11,103
Community Services	315	296	1,039	911	(724)	(615)	149	153	4,277	4,806
Culture	80	74	711	919	(631)	(845)	25	24	3,720	3,714
Economic Development	72	66	383	390	(311)	(324)	-	-	494	513
Environment	1,304	2,897	2,439	3,492	(1,135)	(595)	262	1,881	3,734	3,227
Recreation	840	764	3,370	3,150	(2,530)	(2,386)	25	40	37,824	38,484
Regulatory Services	253	174	811	701	(558)	(527)	-	-	43	60
Transport & Communication	1,633	4,704	4,396	5,622	(2,763)	(918)	1,183	4,183	97,907	80,281
Plant Hire & Depot/Indirect	-	-	-	-	-	-	-	-	4,152	4,127
Unclassified Activities	289	352	183	163	106	189	5	1	2,412	2,416
Council Administration	9,837	9,635	774	658	9,063	8,977	1,023	1,204	13,462	14,951
<b>TOTALS</b>	<b>15,961</b>	<b>20,674</b>	<b>14,997</b>	<b>17,472</b>	<b>964</b>	<b>3,202</b>	<b>2,672</b>	<b>7,486</b>	<b>180,083</b>	<b>163,682</b>

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

## CLARE & GILBERT VALLEYS COUNCIL

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

#### Note 12 – FUNCTIONS (continued)

##### COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

##### Business Undertakings

Caravan Parks  
Community Wastewater Management Schemes (CWMS)

##### Community Services

Public Order and Safety - Emergency Services, Fire Protection, Other Public Order and Safety  
Health Services  
Community Support - Elderly Citizens Facilities, Other Services for the Aged and Disabled, Children and Youth Services, Community Assistance, Community Transport, Other Community Support  
Community Amenities - Cemeteries, Public Conveniences, Car Parking – non-fee-paying  
Other Community Amenities

##### Culture

Library Services - Housebound Services, Static Libraries, Other Library Services  
Cultural Services - Cultural Venues, Heritage, Museums and Art Galleries, and Other Cultural Services

##### Economic Development

Regional Development, Support to Local Businesses, Tourism, and Other Economic Development

##### Environment

Natural Resource Management Levy  
Waste Management - Domestic Waste, Green Waste, Recycling, Transfer Stations, Waste Disposal Facility, Other Waste Management  
Other Environment - Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping

##### Recreation

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

##### Regulatory Services

Dog and Cat Control, Building Control, Town Planning, Litter Control, Health Inspection, Parking Control, and Other Regulatory Services

##### Transport

Bridges, Footpaths and Kerbing, Roads, Traffic Management, and Other Transport

##### Plant Hire & Depot

##### Unclassified Activities

Interest

##### Council Administration

Governance - Elected Members, Organisational  
Support Services - Accounting/Finance, Payroll, Human Resources, Information Technology, Communication, Rates Administration, Records, Occupancy, Contract Management, Customer Service, Other Support Services  
Revenues – General Rates, Local Government Grants Commission Grants



**CLARE & GILBERT VALLEYS COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**for the year ended 30 June 2013**

**Note 13 - FINANCIAL INSTRUMENTS**

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

**Accounting Policies - Recognised Financial Instruments**

<b>Bank, Deposits at Call, Short Term Deposits</b>	<p><b>Accounting Policy:</b> Carried at lower of cost and net realisable value; interest is recognised when earned.</p> <p><b>Terms &amp; conditions:</b> Deposits are returning interest rates of 2.75% (2012: 3.5%). Short term deposits have an average maturity of 180 days and an average interest rates of 4.1% (2012: 180 days, 5.05%).</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<p><b>Receivables - Rates &amp; Associated Charges</b> (including legals &amp; penalties for late payment)</p> <p>Note: These receivables do not meet the definition of "financial instruments" and have been excluded from the following disclosures.</p>	<p><b>Accounting Policy:</b> Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p><b>Terms &amp; conditions:</b> Secured over the subject land, arrears attract interest of 0.7083% (2012: 0.7708%). 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><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Receivables - Fees &amp; other charges</b>	<p><b>Accounting Policy:</b> Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p><b>Terms &amp; conditions:</b> 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><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Receivables - other levels of government</b>	<p><b>Accounting Policy:</b> Carried at nominal value.</p> <p><b>Terms &amp; conditions:</b> Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Receivables - Retirement Home Contributions</b>	<p><b>Accounting Policy:</b> Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p><b>Terms &amp; conditions:</b> Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.</p> <p><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Liabilities - Creditors and Accruals</b>	<p><b>Accounting Policy:</b> Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.</p> <p><b>Terms &amp; conditions:</b> Liabilities are normally settled on 30 day terms.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities - Retirement Home Contributions</b>	<p><b>Accounting Policy:</b> To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values.</p> <p><b>Terms &amp; conditions:</b> Pursuant to Commonwealth legislation certain intending residents are required to contribute amounts on an interest free basis. The amounts are subject to certain deductions as prescribed by the legislation, the balance being repaid on termination of tenancy.</p> <p><b>Carrying amount:</b> approximates fair value for short tenancies; may be non-materially overstated for longer tenancies.</p>
<b>Liabilities - Interest Bearing Borrowings</b>	<p><b>Accounting Policy:</b> Carried at the principal amounts. Interest is charged as an expense as it accrues.</p> <p><b>Terms &amp; conditions:</b> secured over future revenues, borrowings are repayable 6 monthly; interest is charged at fixed rates between 6.12% and 7.9% (2012: 6.12% and 7.9%)</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities - Finance Leases</b>	<p><b>Accounting Policy:</b> accounted for in accordance with AASB 117.</p>

# CLARE & GILBERT VALLEYS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

### Note 13 - FINANCIAL INSTRUMENTS (continued)

#### Liquidity Analysis

2013	Due < 1 year	Due > 1 year, < 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Financial Assets</b>					
Cash & Equivalents	9,108	-	-	9,108	9,108
Receivables	941	271	334	1,546	1,334
Other Financial Assets	418	-	-	418	418
<b>Total</b>	<b>10,467</b>	<b>271</b>	<b>334</b>	<b>11,072</b>	<b>10,860</b>
<b>Financial Liabilities</b>					
Payables	629	-	-	629	629
Current Borrowings	1,563	-	-	1,563	850
Non-Current Borrowings	-	6,252	7,313	13,565	9,934
<b>Total</b>	<b>2,192</b>	<b>6,252</b>	<b>7,313</b>	<b>15,757</b>	<b>11,413</b>

2012	Due < 1 year	Due > 1 year, ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Financial Assets</b>					
Cash & Equivalents	7,968	-	-	7,968	7,968
Receivables	2,775	277	399	3,451	3,202
Other Financial Assets	399	-	-	399	399
<b>Total</b>	<b>11,142</b>	<b>277</b>	<b>399</b>	<b>11,818</b>	<b>11,569</b>
<b>Financial Liabilities</b>					
Payables	1,108	-	-	1,108	1,108
Current Borrowings	1,563	-	-	1,563	797
Non-Current Borrowings	-	6,254	8,875	15,129	10,784
<b>Total</b>	<b>2,671</b>	<b>6,254</b>	<b>8,875</b>	<b>17,800</b>	<b>12,689</b>

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

	30 June 2013		30 June 2012	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$'000	%	\$'000
Fixed Interest Rates	6.74	10,784	6.72	11,581
		<u>10,784</u>		<u>11,581</u>

#### Net Fair Value

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

#### Risk Exposures

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

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

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

**Interest Rate Risk** is the risk that future cash flows will fluctuate because of changes in market interest rates. Council has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed

# CLARE & GILBERT VALLEYS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

### Note 14 - COMMITMENTS FOR EXPENDITURE

	2013 \$'000	2012 \$'000
<b>Capital Commitments</b>		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings	-	80
	-	80
These expenditures are payable:		
Not later than one year	-	80
	-	80
<b>Other Expenditure Commitments</b>		
Other non-capital expenditure commitments at the reporting date but not recognised in the financial statements as liabilities:		
Audit services	27	36
Waste management services	3,493	4,110
Employee remuneration contracts	1,615	698
CWMS plant maintenance contract	300	280
	<u>5,435</u>	<u>5,124</u>
Not later than one year	607	598
Later than one year and not later than 5 years	2,528	2,270
Later than 5 years	2,300	2,256
	<u>5,435</u>	<u>5,124</u>

# CLARE & GILBERT VALLEYS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

### Note 15 - FINANCIAL INDICATORS

	2013	2012	2011
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These Financial Indicators have been calculated in accordance with *Information Paper 9 - Local Government Financial Indicators* prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.

#### Operating Surplus Ratio

<u>Operating Surplus</u>	9%	33%	0%
Rates - general & other less NRM levy			

*This ratio expresses the operating surplus as a percentage of general and other rates, net of NRM levy.*

#### Adjusted Operating Surplus Ratio

	9%	30%	0%
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*In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. The **Adjusted Operating Surplus Ratio** adjusts for the resulting distortion in the disclosed operating result for each year.*

#### Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	10%	14%	51%
Total Operating Revenue less NRM levy			

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

#### Asset Sustainability Ratio

<u>Net Asset Renewals</u>	100%	68%	79%
Infrastructure & Asset Management Plan required expenditure	*	*	*

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

*Amounts shown above an asterisk (\*) indicate that depreciation expense has been used as a proxy, pending finalisation of the Infrastructure & Asset Management Plan.*



# CLARE & GILBERT VALLEYS COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013

### 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.

	2013 \$'000	2012 \$'000
Income	15,961	20,674
less Expenses	14,997	17,472
<b>Operating Surplus / (Deficit)</b>	<b>964</b>	<b>3,202</b>
<b>less Net Outlays on Existing Assets</b>		
Capital expenditure on renewal and replacement of existing assets	4,264	3,882
less Depreciation, amortisation and impairment	4,183	5,209
less Proceeds from sale of replaced assets	98	322
	<b>(17)</b>	<b>(1,649)</b>
<b>less Net Outlays on New and Upgraded Assets</b>		
Capital expenditure on new and upgraded assets	882	786
less Amounts received specifically for new and upgraded assets	18	53
less Proceeds from sale of surplus assets	-	2,192
	<b>864</b>	<b>(1,459)</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>117</b>	<b>6,310</b>

**CLARE & GILBERT VALLEYS COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**for the year ended 30 June 2013**

**Note 17 - OPERATING LEASES**

Council has no operating lease commitments.



## **CLARE & GILBERT VALLEYS COUNCIL**

### **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013**

#### **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 Marketlink and/or Salarylink. All other employees (including casuals) have all contributions allocated to Marketlink.

##### **Marketlink (Accumulation Fund) Members**

Marketlink receives both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of employee earnings in accordance with superannuation guarantee legislation (9% in 2012/13; 9% in 2011/12). 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 Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2011/12) of "superannuation" salary.

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

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

The most recent actuarial investigation was conducted by the Scheme's actuary, A C Miller, FIAA, of Russell Employee Benefits Pty Ltd as at 30 June 2011. 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.

## **CLARE & GILBERT VALLEYS COUNCIL**

### **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2013**

#### **Note 19 - EQUITY ACCOUNTED COUNCIL BUSINESSES**

##### **Section 41 Committees**

The financial statements of the following Section 41 Committees have been consolidated into Council's statements for the year ended 30 June 2013.

(a) Mid North Community Passenger Network

This Committee is an advisory committee of interested parties including representatives of the Clare & Gilbert Valleys Council, Wakefield Regional Council, Regional Council of Goyder and District Council of Mallala.

A funding deed exists between the Clare & Gilbert Valleys Council and the Minister for Communities and Social Inclusion with additional funding coming from the partner Councils.

The aim of the MNCNP is to address the transport needs of communities in the region particularly the transport disadvantaged, by co-ordinating and brokering transport services within the region, providing an information service and delivering transport where no other appropriate services exist.

(b) Other

Auburn Institute Committee

Auburn Recreation Park Committee

Clare & Gilbert Valleys Arts

Clare Town Hall Committee

Manoora Hall Committee

Riverton Community Hall Committee

Riverton Recreation Grounds Committee

Saddleworth Institute Committee

Saddleworth Recreation Ground Committee

Scholz Park Committee

Winkler Park Development Committee

##### **Regional Subsidiaries**

Council is a member of the Central Local Government Region of South Australia. The objects of the Region are set out in Clause 2 of its Constitution as follows:

(a) To undertake co-ordinating, advocacy and representational roles for its constituent councils at a regional level.

(b) To facilitate and co-ordinate activities of Local Government at a regional level related to community and economic development with the object of achieving continual improvement for the benefit of the communities of its constituent councils.

(c) To develop, encourage, promote, foster and maintain consultation and co-operation and to strengthen the representation and status of Local Government when dealing with other governments, private enterprise and the community.

(d) To develop further co-operation between its constituent councils for the benefit of the communities of the region.

The financials of this regional committee have not been included into Council's statements as they are not considered to be material.

**CLARE & GILBERT VALLEYS COUNCIL**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
for the year ended 30 June 2013**

**Note 20 - ASSETS & LIABILITIES NOT RECOGNISED  
IN THE BALANCE SHEET**

The following assets and liabilities do not qualify for recognition in the Balance Sheet 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.

**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.

**BANK GUARANTEES**

No loans or banking facilities advanced to community organisations have been guaranteed by Council.

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE CLARE & GILBERT VALLEYS COUNCIL**

We have audited the accompanying financial report of the Clare & Gilbert Valleys Council which comprises the balance sheet as at 30 June 2013 and the statement of comprehensive income, statement of changes in equity, cash flow statement, summary of significant accounting policies, other explanatory notes and the certification of financial statement for the year ended 30 June 2013.

**Chief Executive Officer's Responsibility for the Financial Report**

The Chief Executive Officer is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011. This responsibility includes establishing and maintaining internal controls 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. We have conducted the 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 Board of Management, as well as evaluating the overall presentation of the financial report.

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

**Independence**

In conducting the audit we followed applicable independence requirements of Australian professional and ethical pronouncements and the Local Government Act 1999.

**Auditor's Opinion**

In our opinion, the financial report presents fairly, in all material respects, the financial position of the Clare & Gilbert Valleys Council as of 30 June 2013, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011.

**IAN G MC DONALD FCA  
CHARTERED ACCOUNTANT  
REGISTERED COMPANY AUDITOR**

Liability limited by a scheme approved under Professional Standards Legislation

Signed 21 day of November 2013, at Eastwood, South Australia

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206 Greenhill Road,  
Eastwood, SA, 5063

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Email: imd1962@bigpond.net.au

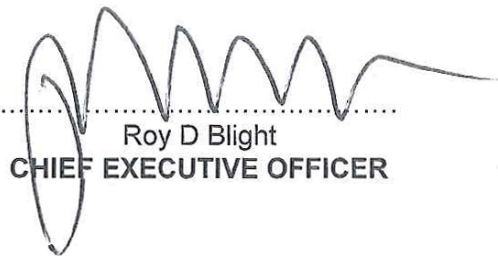
**CLARE & GILBERT VALLEYS COUNCIL**

**ANNUAL FINANCIAL STATEMENTS**  
for the year ended 30 June 2013

**CERTIFICATION OF AUDITOR INDEPENDENCE**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Clare & Gilbert Valleys Council Council for the year ended 30 June 2013, the Council's Auditor, Ian G McDonald FCA, has maintained his independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



.....  
Roy D Blight  
**CHIEF EXECUTIVE OFFICER**



.....  
John Comrie  
**PRESIDING MEMBER  
AUDIT COMMITTEE**

Date: 15 NOVEMBER 2013



**CLARE & GILBERT VALLEYS COUNCIL**

**ANNUAL FINANCIAL STATEMENTS  
for the year ended 30 June 2013**

**STATEMENT BY THE AUDITOR**

We confirm that, for the audit of the financial statements of Clare & Gilbert Valleys Council for the year ended 30 June 2013, we have maintained our 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*.



**Ian G McDonald FCA**

Date: 1/10/13



## SUBSIDIARIES

**The Central Local Government Region** was incorporated under provisions of the Local Government Act 1999. A regional subsidiary of its member Councils: Barossa, Barunga West, Clare & Gilbert Valleys, Copper Coast, Flinders Ranges, Light, Mallala, Mount Remarkable, Northern Areas, Orroro/Carrieton, Peterborough, Port Pirie, Wakefield and Yorke Peninsula. The Central Region is established to undertake co-ordinating, advocacy and representation roles on behalf of its Constituent Councils at a regional level. A copy of the 2012/2013 Annual report is attached and also available from Council's website [www.claregilbertvalleys.sa.gov.au](http://www.claregilbertvalleys.sa.gov.au).

## **Appendix**

### **Central Local Government Regional of South Australia**

### **Annual Report for 2012/2013**

**Will also be available from Council's website  
[www.claregilbertvalleys.sa.gov.au](http://www.claregilbertvalleys.sa.gov.au)**