

District Council of Cooper Pedy



“Opal Capital of the World”

Annual Report 2012/13

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Message from the Mayor

Electricity prices still continue to plague consumers in Coober Pedy especially the commercial consumers. Tariffs rose again this year by an average of 12% to make Coober Pedy electricity tariffs the most expensive in Australia.

Council contacted the owners of the Coober Pedy power station earlier in the year to ascertain whether or not they would be agreeable to relaxing the terms of the Power Purchase Agreement and allowing some consumers to offset their power bills by installing solar. Given that the contract with Energy Developments has only six years to run we are hopeful of a positive response.

The Water for growth project was completed this year giving the residents of Coober Pedy some comfort in the knowledge that the pipeline that provides water to the township will see us well into the future.

The final 13kms of AC boreline was replaced with PVC along with an extension to the town orchard and the installation of a state of the art automatic watering system at the town oval. This tri government funded project cost \$1.84 million.

It was refreshing to see that common sense finally prevailed regarding security screening at the Coober Pedy airport. A resolution was finally found which resulted in Australian Air Holidays undertaking security training and becoming the screening authority at the airport.

New regulations by CASA now identify Coober Pedy as a narrow runway airport. Council are now actively seeking state and federal government funding to widen the main runway from 18m to 30m in order to comply with the regulations and continue to allow our RPT to operate from the airport.

The Native Title negotiations concerning the local government area of Coober Pedy is all but finalised.

The claimant group have agreed for Council to continue to use the current landfill site conditional that all parties continue to make reasonable efforts to identify a new site. Council are now actively seeking an alternative site in which to build a new waste transfer station.

In relation to the matter of upgrading annual lease property to free hold the Native Title Group have advised that they do not object to the immediate upgrading of occupational licences to enable Coober Pedy residents the ability to free hold their occupational properties.

The Coober Pedy Alcohol Management Plan is progressing well and should be ready for adoption by Council in August. This five year plan will look at initiatives to reduce the effects of alcohol abuse in Coober Pedy and give Council and service agencies within the town clear direction and goals for the next five years.

Council through the Senior Officers Group were extremely fortunate to receive a grant of \$377,000 through FACSIA's Indigenous Capability and Development Program to employ a person for the first two years to ensure the recommendations and goal within the Coober Pedy Alcohol Management Plan are actioned.

The grant also includes \$10,000 to facilitate a Dry Areas Summit and \$97,000 to install an electronic ID system into each of the take away liquor outlets in Coober Pedy.

Council continued its Capital Works Program this year with the following projects undertaken:

- Replacement and expansion of Councils Computer storage Unit
- Boreline Upgrade
- Solar on Desalination Plant
- Upgrade of pumps to water supply
- Continuation of Councils road sealing program
- Additional concrete kerbing
- Hutchison St paving extension
- New Acco garbage truck
- New 4.5 tonne tipper
- New RO1 pre-treatment system
- New RO1 dosing pump
- Replacement electricity transformers

I take this opportunity to thank Councillors, Senior Management and staff for the efforts that they have displayed this year. I now look forward to working again in 2013/2014 for the betterment of the community and the broader region.

Message from the CEO

It is with pleasure that I present my second annual report in regards to the activities that have occurred in the District of Coober Pedy for the 2012/13 financial year.

Mining interests continue to dominate the landscape outside of the township area including companies such as Oz Minerals – Prominent Hill Mine, IMX Resources – Cairn Hill Mine and Arrium at the Peculiar Knob mine. This gives further opportunities for the town to become more of a service centre for Outback South Australia. Regional Development Australia Far North are facilitating the Industry Alliance Group between the mining companies and Council. The group will work together to identify opportunities for long term sustainable outcomes for the Coober Pedy community.

It is disappointing to see a decrease in regional passenger numbers of some 13.35% using the REX service during 2012/13. Reasons could be related to the sharp decrease in the tourism visitation numbers coming into Coober Pedy. The airport services various mining Fly-in Fly-out and the general REX regional passenger services. It has been identified that the airport runway width of some 18 meters wide does not meet CASA requirements in relation to REX airlines regional passenger service - Saab 340 aircraft – usage on narrow runways. Council has submitted a funding application under the Regional Aviation Access Program – Remote Airstrip Upgrade to have the current runway widened to some 30 meters. The outcome of the application is not known to date due to the recent Federal Election.

Recorded tourism visitation numbers to Coober Pedy via the visitor centre have greatly decreased over the past 12 month period from 31,609 during 2011/12 to 23,282 in 2012/13 being a decrease of 26.3%. Reasons include the high Australian dollar, people saving funds rather than spending, coupled with the current flat European economy which has reduced the number of international visitors to Australia. Work with the RDA Far North is continuing with the facilitation of the Regional Tourism Service Delivery Plan including some forward planning. Council is working the RDA to reach a funding agreement in regards to their employment of a regional Tourism Officer. Events held in Coober Pedy during 2012 included the Coober Pedy Annual Race Meeting, the Far North Economic Development Forum, Coober Pedy Opal Festival and the Coober Pedy Gem Trade Show.

Council facilitated and completed a project to replace some 13kms of aging bore pipeline, upgrade and replace irrigation on the town oval and to expand the community orchard. This project was possible due to obtaining grant funds from Federal - RDAF \$910,000 and \$300,000 from State - RDIF towards this important project. It is pleasing to note that there have been no breakages within the pipeline system since the projects completion.

Increases in the electricity tariffs for Coober Pedy are presenting increasing costs particularly for commercial customers. Council is currently exploring options with Energy Development (Council's contracted energy generator) options for the installation of solar power for residential and commercial sites.

The Councils road sealing and resealing program has picked up during the last 12 month period due to the availability of aggregate materials crushed at the Fitzgerald Dam Quarry. It is good to see the resumption and catch up of that important program.

Council commenced a review of its Alcohol Management Plan 2000 during January 2013 which also includes a review of the current Dry Area boundaries. The community over the summer period experienced many anti-social behaviour issues due to the consumption of alcohol within the township area. As a result Council has been proactive in working with the Liquor and Gambling Commissioner and the community to put in place strategies to try and address problems resulting from the consumption of liquor.

Council has set up a committee structure to celebrate its centenary during 2015. It was also identified that an extra resource being a position for a Special Events Officer is required which is currently being filled. This position will also facilitate events such as the Opal Festival, Gem Trade Show and the Coober Pedy Races.

RDA Far North and Council have entered into a new 3 year funding agreement for the facilitation of economic development within Coober Pedy and the region. Unfortunately crucial government funding has been withdrawn for the Economic Development Officer's position within Coober Pedy, which has meant that the position has ceased. The new funding agreement has included current funding levels plus CPI and the inclusion of general and specific KPI's.

During 2012/13 Council revised its suite strategic management plans and now has a new strategic plan 2013 – 2018 and also new 10 year long term asset and financial management plans.

I wish to thank the Mayor, Elected Members and staff for their commitment and robust work during the past 12 months which will help shape a great future for the Coober Pedy community.

About Coober Pedy

Coober Pedy is an opal mining town located in the harsh Outback of South Australia, some 850 kilometres north of Adelaide and 680 kilometres south of Alice Springs. Coober Pedy is recognised as the largest producer of opal in the world with an estimated 70% of the world's precious opal being mined in the opal fields of the area.

The Coober Pedy Precious Stones Field, from which the opal is mined, covers an area of 4,954 square kilometres of which it is estimated that approximately 10% of the total area has been worked.

Although opal had been discovered elsewhere in Australia around the late 1800's and early 1900's, it was first discovered in this area by Willie Hutchinson, aged 15 years, in February 1915.

Following this discovery settlement began and subsequently developed into the modern town of Coober Pedy. After World War 1, returning soldiers started to drift here and introduced the unusual and unique method of living underground in "dugouts", as many had done in the trenches of France.

Whilst living conditions were harsh with water and provisions being carted great distances, today the town water supply comes from an underground source 24 kilometres north of town. The water is pumped through an underground pipeline to the water works where it is treated by reverse osmosis. The quality is excellent and people should hold no fears about drinking it.

In 1980, with a population of over 3,000 people and an ever increasing reliance on the Coober Pedy Progress and Miners Association Inc., a formal approach was made to the Minister of Local Government to establish a Select Committee to investigate the provision of Local Government in Coober Pedy. The outcome of the report submitted by the Select Committee was the creation of the Coober Pedy Act of 1981. The Act is tailored to the needs of a unique, isolated outback town experiencing problems of administration that are not normally encountered in other long-established Local Government areas. The first Council election was held in January 1987. The introduction of Local Government in Coober Pedy at first caused considerable controversy in the town, but people understood that the more formal town administration established facilities that could not, in the past, have been provided.

Today with a population of approximately 3,000, Coober Pedy has one of the most multicultural communities in Australia with an estimated 45 nationalities.

The Stuart Highway was completed in 1987 and now allows a comfortable yet lengthy drive through Central Australia. Coober Pedy is serviced daily by coach services and 6 days a week with Regional Express Airlines. Tourism and mining are the driving economic forces in the town.

The census 2011 data shows that we have 38.1% of the population of Coober Pedy were not born in Australia. It also shows that 47.5% of the population have at least 1 parent born overseas. 32.4% of the population have more than one language spoken in the household.

Elected Members Details

COUNCIL ELECTED MEMBERS



Mayor Steve Baines
Ph: 0418 890 710



**Deputy Mayor
Michael Maylin**
Ph: 0417 803 542



**Councillor
Paul Athanasiadis**
Ph: 0407 725 781



**Councillor
Rose Berry**
Ph: 0408 913 501



**Councillor
Dave Bowman**
Ph: 0417 813 787



**Councillor
Carmelo Crisa**
Ph: 0408 890 280



**Councillor
Boro Rapaic**
Ph: 0408 845 770



**Councillor
Steve Staines**
Ph: 0407 897 808



**Councillor
Robin Walker**
Ph: 0458 165 793

Normal Monthly Council Meeting Attendance Record

NAME	TOTAL MEETINGS	ATTENDANCE
Mayor S Baines	12	11
Cr M Maylin	12	10
Cr D Bowman	12	10
Cr C Crisa	12	11
Cr S Staines	12	11
Cr P Athanasiadis	12	7
Cr B Rapaic	12	9
Cr R Berry	12	11
Cr R Walker	12	8

Special Council Meeting Attendance Record

NAME	TOTAL MEETINGS	ATTENDANCE
Mayor S Baines	8	8
Cr M Maylin	8	7
Cr D Bowman	8	5
Cr C Crisa	8	6
Cr S Staines	8	3
Cr P Athanasiadis	8	6
Cr B Rapaic	8	2
Cr R Berry	8	6
Cr R Walker	8	5

Elector Member Representation

The District Council of Coober Pedy elector representation is that of a Mayor and Eight (8) Elected Members. The Nine Elected Members represent an average of 122 residents. The Coober Pedy area is classified as Urban Regional Small in regards to representation quotas, which makes it impossible to compare the average representation quota with Councils of a similar size and type.

The process for elector representation reviews

Section 12 of the Local Government Act 1999 sets out the process that the Council is required to follow when undertaking a review to determine whether a change of arrangements in respect of elector representation, including ward boundaries and the composition of Council, will result in the electors being more adequately and fairly represented. This process provides that electors must have the opportunity to make submissions to a review via the following key stages:-

The commencement of a review is triggered by the release of an options paper that outlines the representation structures available to Council. A public notice must be placed in a newspaper circulating generally throughout the State, with a copy of the notice published in the local newspaper inviting written submissions. A minimum period of six weeks must be allowed for submissions. Persons who provide written submissions in response to the notice must be given the opportunity to be heard in respect to that submission, personally or by a representative before the Council or a Council committee.

On completion of the review the Council must prepare a report on the public consultation undertaken any proposal that the Council considers should be carried into effect. A second public notice must then be made advising of the report inviting written submissions and allowing a minimum of three weeks for public submissions. Persons who provide submissions must be given the opportunity to be heard in respect to their submission. A final report is then to be compiled including a summary of amendments resulting from any considerations in respect of the public consultation process and the report submitted to the Electoral Commissioner for certification. The Electoral Commissioner must determine whether all the requirements have been satisfied. If the requirements have not been satisfied then they must be refer the matter back to Council for appropriate action.

The Act requires that a Council must do a review at least once in every eight years. Council last undertook an elector representation review during 2009

and the next review must be undertaken between October 2016 and October 2017.

Elected Member Training

Council has recently adopted a Training and Development for Elected Members Policy and, as part of the policy, Council is to provide a segment regarding the operation of this Policy, including attendances by Members and expenditure allocated and used for training of Council Members.

ICAC Training – September 2012

Cultural Awareness Training – March 2013

Allowance paid to Elected Members

Elected Members receive an annual allowance and as at the 30th June 2013 were:-

Mayor \$21,708
Payable monthly in advance

Deputy Mayor \$6,784
Payable monthly in arrears

Elected Member \$5,427
Payable monthly in arrears

The Mayor has access to a motor vehicle and mobile phone to assist him to carry out his duties and responsibilities as Mayor of the Council. Council maintains a register of Elected Member allowances and benefits paid to Elected Members.

These allowances are set by the Remuneration Tribunal which is an independent body to Council.

Allowances paid to committees

There are external members of Council's Audit Committee, Centenary Committee and Airport Advisory and Security Committee who are not paid a fee to attend meetings. Staff on Council committees are not paid any additional allowances for attending meetings.

Council's Development Assessment Committee is exempt from having any external representation and there are no additional allowances paid to the Member for attending meeting.

Strategic Management & Business Plan achievements

Councils are required to have strategic plans, which are essentially like road maps. They tell us where we are now, where we want to go and how Council measures its progress.

The District Council of Coober Pedy Strategic Plan 2013 - 2018 contains five essential goals with a list of performance indicators.

Council also has an annual business plan that is used to determine services, programs and projects that it will deliver to the community during the financial year.

As part of its strategic plans Council is also required to develop and implement long term financial and asset management plans which are then linked to the annual business plan.

The Coober Pedy Council does provide two very unique services for its community which are electricity and water supply.

During the 2012-2013 financial year Council reviewed its suite of strategic management plans.

Program/project	Details	Cost
Administration - Goal 5 (Sustain local government services)	Purchase and install Computer Data Storage Unit	2012/13 Exp \$48,000
Swimming Pool - Goal 2 (Improve the social wellbeing of Coober Pedy)	Paint the swimming pool	Completed in 2013/14 year
Street Sealing - Goal 5 (Sustain local government services)	To apply a new seal to the following streets:- Grey Street Bass Street Cook Street Hospital Road Shaw Place German Hill Road	2012/13 Exp \$245,335

Street Kerbing - Goal 5 (Sustain local government services)	Lay kerbing in the following Streets:- Brewster Gough Oliver McKenzie	2012/13 Exp \$28,115
Street Paving - Goal 3 (Continue to upgrade the main street)	Lay paving in Hutchison Street	2012/13 Exp \$42,000
Plant and Machinery - Goal 5 (Sustain local government services)	Purchase new garbage truck, tipper/tilt truck, mini cement mixer, coggle spreader, convert dump truck to bitumen sprayer, dozer blade for grader	2012/13 Exp \$345,850
Depot Workshop - Goal 5 (Sustain local government services)	Workshop roof and purchase laboratory equipment	2012/13 Exp \$12,855
Oz Minerals Oval - Goal 2 (Improve the social wellbeing of Coober Pedy)	Extend fencing height at the oval	2012/13 Exp \$4,552
Retail Water Supply - Goal 2 (Improve the social wellbeing of Coober Pedy) and Goal 5 (Sustain local government services)	Purchase:- RO1 high pressure pump ROI Dosing pumps RO2 VSD on water pumps Install solar panels on the desal plant Replace 13kms of the boreline	2012/13 Exp \$1,920,500
Waste Water Treatment - Goal 5 (Sustain local government services)	Purchase:- New aerator pump & motor	2012/13 Exp \$27,588
Retail Electricity Supply - Goal 5 (Sustain local government services)	Transformer replacement Distribution ute	Completed in 2013/14 year
Community Grants - Goal 2 (Improve the social well being of Coober Pedy)	Community Grants were allocated to:- CP Miners Assoc CP Amateur Racing Club CP Australia Day CP RSL Sub Branch CP Shooters Club	2012/13 Exp \$14,350
Opal Festival - Goal 2 (Improve the social well being of Coober	Allocation to the Opal Festival held during Easter 2013	2012/13 Exp \$25,115

Council Services and Activities

Abandoned Vehicles

Aerodrome

Building Applications & Approvals

By-laws

Cemetery

Children's Services and Support

Community Centre

Community Leadership & Advocacy

Community Waste Water Management

Control of Public Nuisances

Community Groups Support

Dog & Cat Management

Economic Development & Business Support

Environmental Services

Electricity Supply

Festivals & Events

Food & Health Inspections

Footpaths

Fire Hydrant Systems

Free Internet in Tourist Information Centre

Fire Hazards

Graffiti Control

Library Support

Local Roads

Litter Bins

On Street Parking

Oval Maintenance

Orchard Maintenance

Parking Regulations & Infringements

Parks & Reserves

Planning Applications & Zoning

Playground Maintenance

Public Swimming Pool Support

Public Toilet Maintenance

Quarry Products

Recreation & Sport Facility

Skate Park

Stormwater Drainage

Street Cleaning

Street Lighting

Street Signs

Street Trees

Tourism & Information Centre

Traffic Control

Water Supply

Waste Management

Weed Control

Youth Support

Risk management summary

The District Council of Coober Pedy is committed to high standards of governance and accountability. Council manages risks through its Risk Management Policy and Framework in accordance with the relevant standards.

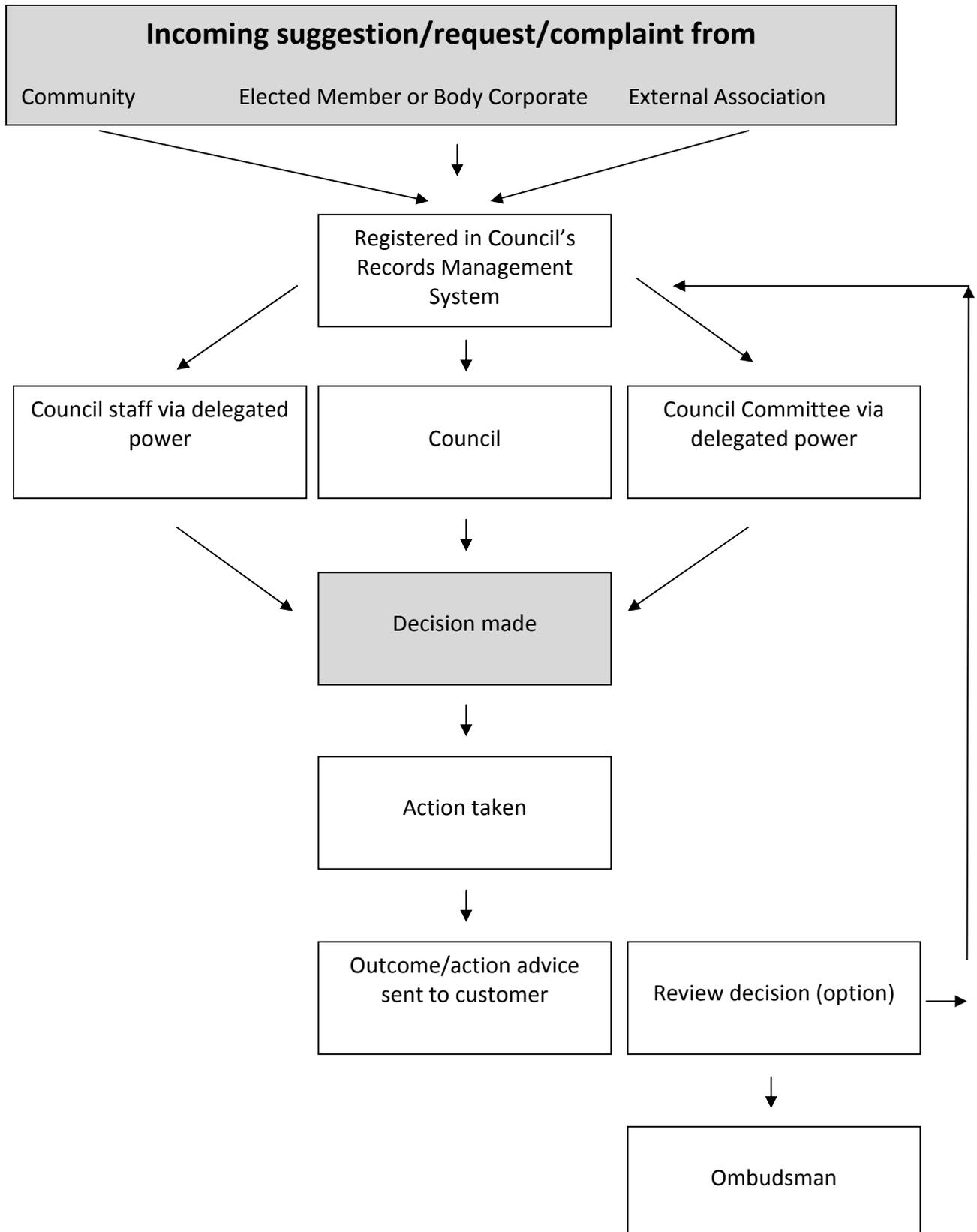
This ensures that risks and internal controls are identified, assessed and properly managed and reported on. These processes ensure that the Council is able to achieve Strategic Plan outcomes and various legislative responsibilities.

Council's Risk Management Framework enables ongoing risk assessments of projects, contracts, events and departmental responsibilities. Risks identified are then managed and mitigated through inclusion of various work plans and programs of Council for implementation. Each year the Local Government Association Mutual Liability Scheme (LGAMLS) carries out an annual review of risk for all member Councils in South Australia. This review is one of a kind in that it is the only independent review of local government risk management benchmarked across the state.

The results of the 2012-2013 Risk Management Review had an overall result of 91.2%. Good risk management processes are recognised and rewarded by financial bonuses from the LGAMLS on an annual basis.

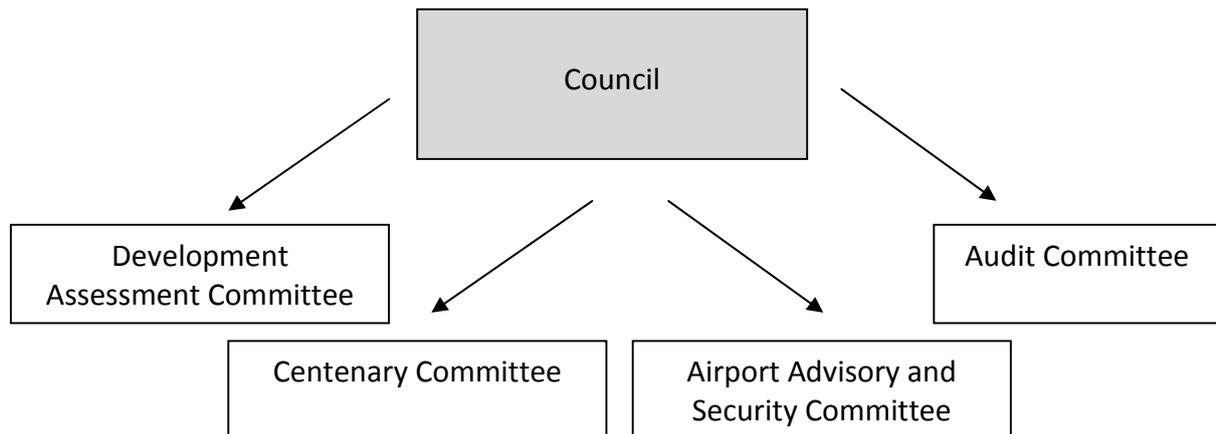
Councils Audit Committee assists Council in discharging its responsibilities and reports to Council. The Audit Committee provides advice and recommendations on matters relevant to its terms of Reference. These matters may relate to financial reporting, internal control and risk management, internal and external audit.

Decision making structure of Council



Council & Committee Structure

Council has 4 committees established under Section 41 of the Local Government Act.



Council

Meeting time: 7pm on the third Tuesday

Terms of reference: The Council considers reports from the Mayor, committees, CEO and Council Members, petitions, questions, motions on notice or without notice, and statutory business

Membership: The Mayor and all Councillors

Audit Committee

Meeting time: 5pm every three months

Terms of reference: Reviewing annual financial statements to ensure that they present fairly the state of affairs of the council; and proposing, and providing information relevant to, a review of the council's strategic management plans or annual business plan; and proposing, and reviewing, the exercise of powers under section 130A; and if the council has exempted a subsidiary from the requirement to have an audit committee, the functions that would, apart from the exemption, have been performed by the subsidiary's audit committee; and liaising with the council's auditor; and reviewing the adequacy of the accounting, internal control, reporting and other financial management systems and practices of the council on a regular basis.

Membership: Mayor Steve Baines (Chairperson)
Cr Rose Berry
Cr Carmelo Crisa
Mr Kevin Woon
Mr Peter Lane

Development Assessment Committee

Meeting time: When required

Terms of reference: Charged with responsibility for all matters arising under Part 4 of the Development Act 1993 and Development Regulations 2008 in Accordance with delegations conferred by Council

Membership: Mayor Steve Baines (Chairperson)
Cr Boro Rapaic
Cr Dave Bowman
Deputy Mayor Mike Maylin
Cr Paul Athanasiadis

Centenary Committee

Meeting time: When required
Terms of Reference: To facilitate the 2015 centenary celebrations

Membership: Cr Rose Berry
Cr Steve Staines
CEO Phil Cameron
Tourism Officer Desrey Jones
Historical Society Jenny Davison & Judy Underwood
CPRBTA Yanni Athanasiadis
OTWP Robert Coro
RDAFN Paula Osborn
Community reps Sue Britt, Kevin Woon & Pearl Austin

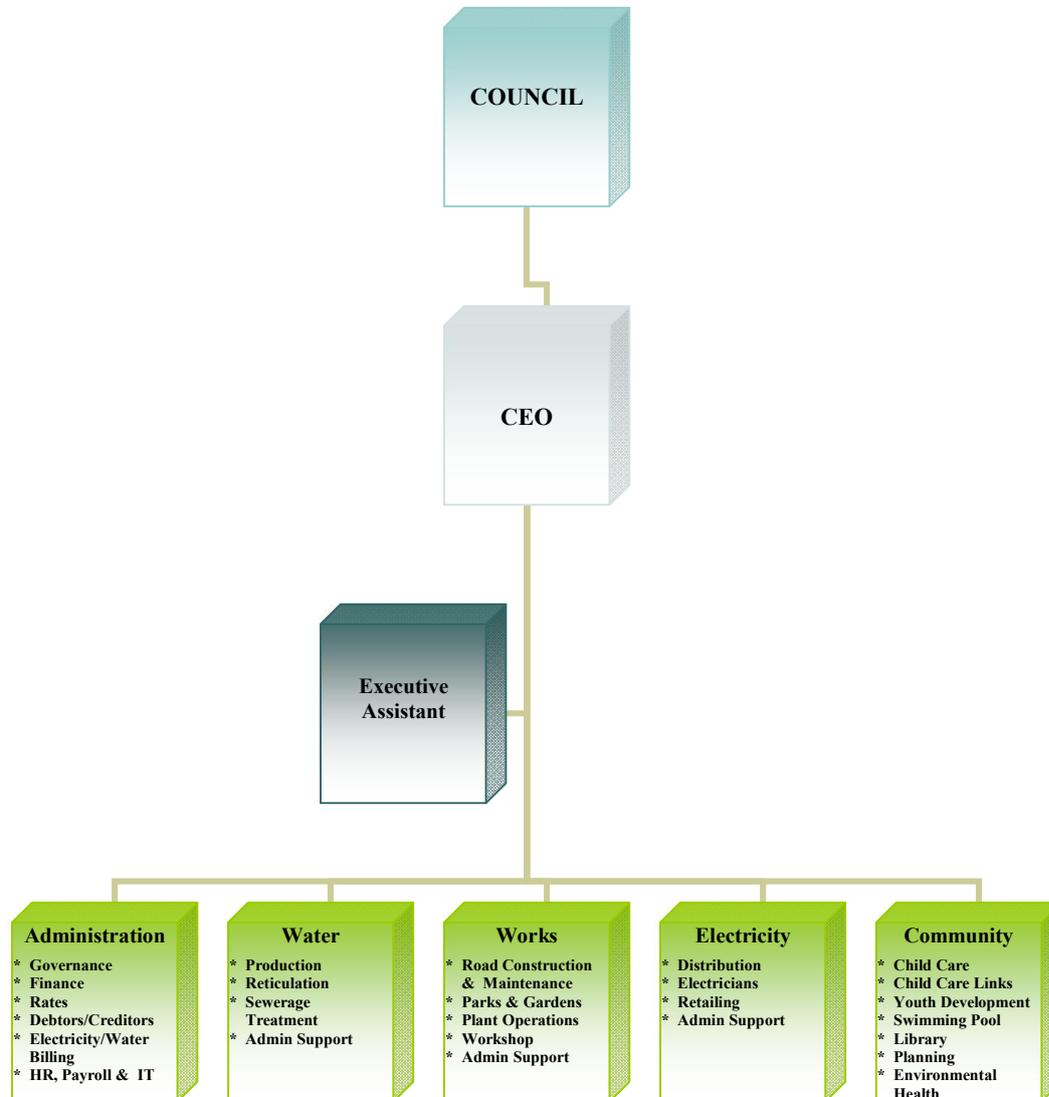
Airport Advisory and Security Committee

Meeting time: Twice a year
Terms of reference: Consult with stakeholder in regards to the operation of the Coober Pedy Airport and prepare and implement the Transport security Program

Membership: Mayor Steve Baines
Cr Dave Bowman
CEO Phil Cameron
Works Manager Jan Van Der Merwe
Airport Reporting Officer James Michie
REX Nick Styles
Shell Co Mark Harrison
Office Transport Security – Observer
SAPOL – Observer

Workplace profile

Organisation structure



Total number of staff employed

Functions	Full-time	Casual	Part-time	Total
Governance	2	0	0	2
Finance & Administration	8	0	1	9
Tourism	1	0	1	2
Works	16	1	1	18
Water Supply	5	0	1	6
Electricity Supply	8	0	1	9
Library	0	0	1	1
Pool	1	6	0	7
Childcare	3	3	3	9
Childcare Links	1	5	0	6
Youth Officer	1	1	0	2
Total	46	16	9	71

Remuneration of senior executives

As at 30 June 2013, the Senior Executive Leadership Team consisted of the Chief Executive Officer, Finance and Administration Manager, Works Manager, Water Supply Manager and Distribution Supervisor. Total remuneration packages in the range of \$187,383 - \$89,955, inclusive of 9% Superannuation contributions, private use of a motor vehicle and housing rental subsidy was applicable to the senior management team. Other benefits made available included the option to salary sacrifice superannuation contributions from the total remuneration packages.

Fair treatment and equal opportunity

The District Council of Coober Pedy is committed to a work environment that is fair and equal, and free from bullying and harassment.

The goals of Council's Equal opportunity Program are to:

- Ensure that all staff or potential employees receive fair and equitable treatment.
 - Engage or promote staff on a proper assessment of merit without discriminatory bias based on sex, sexuality, marital status, pregnancy, race, physical impairment, intellectual impairment or age.
- Involve and consult with staff on work practices and workplace change.
- Employ staff with skills best suited to the provision of Local Government services to the community.
 - Give all staff equal access to training.
 - Involve and consult with staff on work practices and workplace change.

Organisational development

The District Council of Coober Pedy is committed to developing a high performing and values-based culture which includes the investment of employee training. Productivity can be increased by:

- Increasing the skills of employees
- Creating a safer workplace
- Quickly and efficiently preparing employees to use technology and deal with workplace changes.
- Increasing employee moral.

During 2012-2013 the following expenditure was incurred in staff training:

Administration	\$ 6,521
Electricity	\$35,715
Works	\$29,852
Water	\$ 9,152
Tourism	\$ 1,912
Swimming Pool	\$ 5,455
Child care Links	\$ 1,578
Child Care	\$ 8,588
Youth Officer	\$ 6,135
Total	\$104,948

Health and Safety

During 2012-2013 Council staff progressed a number of programs and initiatives associated with implementation of the Health and Safety Management System (HSMS) known as “One System”.

Council has a WHS Committee which meets on a 3 monthly basis. The committee confers on many subjects including accident & incident reports, hazard inspections, training, policies & procedures, one system and risk management.

Training has been held in the following areas:

- Senior first aid
- WHS Committee
- Dogger & Riggers
- High Voltage Switching
- Weighbridge operators course
- Confined spaces and BA
- Working at Heights

During 2012-2013 Council participated in the LGA Workers Compensation Scheme “Essential Safety Platform” program which is designed to allow Council to focus on developing the underpinning knowledge and system required to successfully implement the “One System” documents and processes locally.

Community land and Council facilities

Community Land Management Plans have been completed during 2004 in accordance with the requirements under the Local Government Act 1999 and Council continues to update those plans.

Council has some 22 Community Land Management Plans which can be viewed at the Council office located in Hutchison Street Coober Pedy.

No additional Community Land Management Plans were created during 2012-2013.

Council owns 85 buildings to the insurance value of \$33,756,000.

Council has in place a licence arrangements with the Coober Pedy Football club Inc for the use of the Oz Minerals Oval and change room facility which has been reviewed and the Coober Pedy Regional Sports and Recreation Association Inc.

Council allocated funds through the annual budget process for the purpose of providing planned and unplanned maintenance for its buildings and oval.

Council registers, codes, policies, and administrative documents

The following documents are required to be kept under the Local Government Act or Local Government (Elections) Act

List of registers required to be kept

- Register of Allowances and Benefits
- Register of By-laws and Certified Copies
- Register of Community Land
- Register of Delegations
- Register of Interests (Council Members)
- Register of Interests (Staff)
- Register of Public Roads
- Register of Remuneration, Salaries & Benefits
- Register of Fees and Charges
- Register of Community Management Plans

List of Codes required to be kept

- Code of Conduct (Council Member)
- Code of Conduct (Staff)
- Code of Practice – Access to Council Meeting & Documents
- Code of Practice for Council & Committee Meeting Procedures

Documents available for inspection

The documents identified in the following schedules are available for public inspection at the Council Office in Hutchison Street. Members of the public may purchase copies of those documents by payment of the fees set out in the Fees and Charges Register.

Many of the documents are also available for viewing on Council's website www.cooberpedy.sa.gov.au

District Council of Coober Pedy Policies & Codes of Practice

- Caretaker
- Control of Election Signs
- Council Induction
- Council Member Access to Information
- Council Member Conduct Complaint Handling
- Council Members Training & Development
- Customer Complaints
- Disposal of land & Assets
- Elected Members Allowances & Support
- Employee Code of Conduct
- Employee Code of Conduct – dealing with complaints
- Flag Flying
- Fraud & Corruption Prevention
- Gifts & Benefits
- Grievance & Disciplinary

- Internal Review of Councils Decisions
- Making of Orders
- Private Works
- Procurement
- Prudential Management
- Public Consultation
- Risk Management Policy & Framework
- Risk Management Plan
- Social Media
- Statutory Code of Practice – Meetings
- Street Naming
- Supplementary Election Policy
- Wastewater Treatment & Disposal
- Water leakage allowance
- Whistleblowers Protection policy
- Workplace Relations

Other public documents available Inc:

- Annual Business Plans
- Annual Reports
- Assessment Book & Property Records
- Building Application Register
- Council Meeting Agenda

- Council Minutes
- Council Budget
- Development Plan
- Long Term Financial Plan
- Long Term Asset Management Plan
- Planning Application Register
- Procedure for Internal Review of Council Decisions
- Strategic Plan 2007-2012

In some instances privacy requirements may prevent the release of some information.

Freedom of information applications

The following table is a summary of the FOI requests received and addressed by Council.

Access

	Number
Applications processed	0
Applications determined	0
Full release	0
Partial release	0
Refused access	0
Application for internal review	0
Application for external review	0

Competitive tendering arrangements

In accordance with the National Competition Policy (Clause 7 Statement) requirements, Council reports as follows:

Whilst Council was engaged in numerous activities for the provision of goods and services to the public for the 2012-2013 financial year, it is concluded at this time that none of these were considered 'significant'.

That, in relation to the implemented complaints procedure in regard to National Competition Policy, Council did not receive any complaints, nor does it have any complaints pending.

Procurement Policy

Council has a Procurement Policy which has been developed for the purchase of goods and services, contracting out of services and for competitive tendering arrangements.

3 contracts have been competitively tendered in accordance with Council's purchasing policy during 2012-2013.

All tenders are evaluated in a fair, equitable and clear manner using a criteria system to determine the quality of the tender and the capability of meeting specification and performance requirements.

Confidentiality provisions

Council and Council committees may have discussions in camera that exclude the public. The provisions of the Local Government Act 1999, section 90(3) (a) to (n) sets out the circumstances when this may occur and the following is a summary of the number of occasions that the provisions listed in Section 90 (excluding the public during debate) or section 91 (documents to be kept confidential for a period of time) were used during the 2012-2013 financial year.

Council/Committee	Subject matter inc Section 90 (3) ref	No of occasions moved into camera section 90	No of occasions with retention on reports minutes Section 91 (7)
Council	Completion of CEO probationary period and performance review	1	0
Council	Alcohol Management Plan – Implementation Funding	1	1 Minutes released 18/07/2013
Totals		2	1

Note of the 1 Section 91(7) retention orders made for the 2012-2013 financial year none remain operative.

Explanation of 90(3) sub-section (a) to (n) references

(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);

(b) information the disclosure of which—

(i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and

(ii) would, on balance, be contrary to the public interest;

(c) information the disclosure of which would reveal a trade secret;

(d) commercial information of a confidential nature (not being a trade secret) the disclosure of which—

(i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and

- (ii) would, on balance, be contrary to the public interest;*
- (e) matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person;*
- (f) information the disclosure of which could reasonably be expected to prejudice the maintenance of law, including by affecting (or potentially affecting) the prevention, detection or investigation of a criminal offence, or the right to a fair trial;*
- (g) matters that must be considered in confidence in order to ensure that the council does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty;*
- (h) legal advice;*
- (i) information relating to actual litigation, or litigation that the council or council committee believes on reasonable grounds will take place, involving the council or an employee of the council;*
- (j) information the disclosure of which—*
 - (i) would divulge information provided on a confidential basis by or to a Minister of the Crown, or another public authority or official (not being an employee of the council, or a person engaged by the council); and*
 - (ii) would, on balance, be contrary to the public interest;*
- (k) tenders for the supply of goods, the provision of services or the carrying out of works;*
- (m) information relating to a proposed amendment to a Development Plan under the Development Act 1993 before a Development Plan Amendment proposal relating to the amendment is released for public consultation under that Act;*
- (n) information relevant to the review of a determination of a council under the Freedom of Information Act 1991.*

Report on internal reviews of Council decisions – S270

Council has an Internal Review of Council Decisions Policy pursuant to Section 270 of the Local Government Act 1999. It is a requirement for information relating to requests for reviews under this policy to be reported in Council's Annual Report each year.

Council received no applications during the 2012-2013 financial year that requested a review.

Financial Summary

Financial Sustainability Ratios

	2013	2012	2011
Operating Surplus Ratio	29%	(31%)	155%

This ratio expresses the operating surplus as a percentage of general and other rates

Net Financial Liabilities	15%	11%	3%
---------------------------	-----	-----	----

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

Asset Sustainability Ratio	180%	40%	2%
----------------------------	------	-----	----

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

Uniform Presentation of Finances

	\$'000	\$'000	\$'000
	2013	2012	2011
Income	16,148	14,410	14,537
Expenses	15,667	14,917	14,248
Operating Surplus/(Deficit)	481	(507)	2,289
Capital Exp on Renewal or Replace	2,390	529	63
Less Depreciation	1,328	1,329	1,211
Less Sale of Assets	0	0	38
Net Outlay on Existing Assets	1,062	(800)	(1,186)
Capital Exp on New or Upgraded	0	1,293	652
Less Amount received for New or Upgraded	50	0	0
Net Outlay on New or Upgraded Assets	50	1,293	652
Net Lending for Financial Year	(531)	(1,000)	2,823

Review conducted on Councils assets

Council did not review its assets in the 2012/13 financial year.

Auditor remuneration amount for 2012/13 Financial Year

- \$10,000

Summary of major projects for 2012/13 Financial Year

- Swimming Pool painting
- Boreline Replacement (13km)
- Solar System for Water Treatment and Sewerage Treatment plants
- New Garbage truck
- Seal 6 streets
- Oval irrigation upgrade
- Street Paving
- Street Kerbing
- New Aeration Pump for Sewerage Treatment plant
- Roof over Mechanic pit
- Mini Mixer



20 December 2013

12/13 DEC 2013

Mr Phil Cameron
Chief Executive Officer
District Council of Coober Pedy
PO Box 425
COOBER PEDY SA 5723

Dear Phil

Please find enclosed the signed audited financial statements for the year ended 30 June 2013.

Also enclosed is a copy of the Balance Date audit management letter that has been addressed to the Mayor of the Council.

Yours sincerely

Ian Mc Donald

Enc.

Liability limited by a scheme approved under Professional Standards Legislation



20 December 2013

Mayor Steve Baines
District Council of Coober Pedy
PO Box 425
COOBER PEDY SA 5723

Dear Mayor Baines

Please be advised that we have now completed the external financial audit of your Council for the financial year ended 30 June 2013.

The audit opinion has been signed without qualification.

1. Report on Matters Arising from the Audit

Whilst there is no matter that requires a report to the Minister we are concerned that the financial statements were finalised well after the legislated deadlines.

We are satisfied with the action taken in relation to the audit communication during the year.

The Auditor's Independence Declaration has been provided to the Chief Executive Officer.

2. Adequacy of the Internal Control Environment

In our opinion Council's internal control environment is adequate.

A new web based tool is now available to councils to facilitate a review of the current internal control framework documentation.

3. Financial Statements

We have finalised the audit of the financial statements and have found no areas of concern.

Liability limited by a scheme approved under Professional Standards Legislation

1st Floor,
206 Greenhill Road,
Eastwood, SA. 5063

PO Box 75
Henley Beach
SA 5022

Mobile: 0419 620 906
Residence: 8356 0825
Facsimile: 8356 6397

Email: imd1962@bigpond.net.au

The State Government also again made two additional advance payments approximately equal to one half of the 2013/2014 financial assistance grant. This meant the equivalent to four payments were received during the year. In a future year, the equivalent to two payments may be received.

Please do not hesitate to contact me on 0419 620 906 if further information is required.

Yours sincerely



Ian Mc Donald

Cc: Audit Committee Chairperson
Chief Executive Officer

District Council of Coober Pedy

General Purpose Financial Reports for the year ended 30 June 2013

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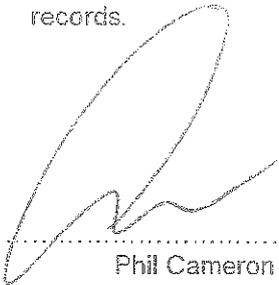
District Council of Coober Pedy

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.


.....
Phil Cameron
CHIEF EXECUTIVE OFFICER


.....
Steve Baines
MAYOR/COUNCILLOR

Date:

19/12/2013

District Council of Coober Pedy

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2013

	Notes	2013 \$'000	2012 \$'000
INCOME			
Rates	2	1,667	1,639
Statutory charges	2	26	23
User charges	2	7,130	5,889
Grants, subsidies and contributions	2	7,058	6,379
Investment income	2	4	5
Reimbursements	2	99	109
Other income	2	163	366
Total Income		<u>16,148</u>	<u>14,410</u>
EXPENSES			
Employee costs	3	4,114	4,372
Materials, contracts & other expenses	3	9,980	9,157
Depreciation, amortisation & impairment	3	1,328	1,329
Finance costs	3	245	59
Total Expenses		<u>15,667</u>	<u>14,917</u>
OPERATING SURPLUS / (DEFICIT)		481	(507)
Asset disposal & fair value adjustments	4	-	10
Amounts received specifically for new or upgraded assets	2	50	-
NET SURPLUS / (DEFICIT)		<u>531</u>	<u>(497)</u>
transferred to Equity Statement			(497)
TOTAL COMPREHENSIVE INCOME		<u>531</u>	<u>(497)</u>

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

District Council of Coober Pedy

BALANCE SHEET as at 30 June 2013

	Notes	2013 \$'000	2012 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	5	1,721	966
Trade & other receivables	5	1,837	1,094
Inventories	5	1,076	789
Total Current Assets		<u>4,634</u>	<u>2,849</u>
Non-current Assets			
Infrastructure, property, plant & equipment	6	28,969	27,906
Total Non-current Assets		<u>28,969</u>	<u>27,906</u>
Total Assets		<u>33,603</u>	<u>30,755</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	7	1,495	2,349
Borrowings	7	3,497	221
Provisions	7	153	92
Total Current Liabilities		<u>5,145</u>	<u>2,662</u>
Non-current Liabilities			
Borrowings	7	735	846
Provisions	7	120	159
Total Non-current Liabilities		<u>855</u>	<u>1,005</u>
Total Liabilities		<u>6,000</u>	<u>3,667</u>
NET ASSETS		<u>27,603</u>	<u>27,088</u>
EQUITY			
Accumulated Surplus		14,620	14,101
Asset Revaluation Reserves	8	12,959	12,962
Other Reserves	8	25	25
TOTAL EQUITY		<u>27,604</u>	<u>27,088</u>

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

District Council of Coober Pedy

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2013

	Notes	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Other Reserves \$'000	Total Council Equity \$'000	TOTAL EQUITY \$'000
2013						
Balance at end of previous reporting period		14,101	12,962	25	27,088	27,088
Adjustment to give effect to changed accounting policies		(12)	(3)		(15)	(15)
Restated opening balance		14,089	12,959	25	27,073	27,073
Net Surplus / (Deficit) for Year		531			531	531
Balance at end of period		14,620	12,959	25	27,604	27,604
2012						
Balance at end of previous reporting period		14,598	12,962	25	27,585	27,585
Net Surplus / (Deficit) for Year		(497)			(497)	(497)
Balance at end of period		14,101	12,962	25	27,088	27,088

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

District Council of Coober Pedy

CASH FLOW STATEMENT for the year ended 30 June 2013

	Notes	2013 \$'000	2012 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Rates - general & other		1,663	1,668
Fees & other charges		28	25
User charges		7,929	6,118
Investment receipts		3	195
Grants utilised for operating purposes		7,088	6,459
Reimbursements		109	120
Other revenues		664	1,173
<u>Payments</u>			
Employee costs		(4,109)	(4,295)
Materials, contracts & other expenses		(13,398)	(9,651)
Finance payments		3	(180)
Net Cash provided by (or used in) Operating Activities		(19)	1,632
 CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Amounts specifically for new or upgraded assets		-	-
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(2,391)	(529)
Net Cash provided by (or used in) Investing Activities		(2,391)	(1,822)
 CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
Proceeds from borrowings		3,165	-
<u>Payments</u>			
Repayments of borrowings		-	(92)
Net Cash provided by (or used in) Financing Activities		3,165	(92)
Net Increase (Decrease) in cash held		755	(282)
Cash & cash equivalents at beginning of period	10	966	1,248
Cash & cash equivalents at end of period		1,721	966

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

District Council of Coober Pedy

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

District Council of Coober Pedy is incorporated under the SA Local Government Act 1999 and has its principal place of business at lot 773 Hutchison Street, Coober Pedy. 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.

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

3 Income recognition

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.

District Council of Coober Pedy

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

Note 1 - Significant Accounting Policies (cont)

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 12.

5 Inventories

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

5.1 Real Estate Assets Developments

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

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

5.2 Other Real Estate held for resale

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

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

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

All assets are initially recognised at cost.

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.

District Council of Coober Pedy

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

Note 1 - Significant Accounting Policies (cont)

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

6.2 Materiality

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

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

6.3 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. 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.

6.4 Depreciation of Non-Current Assets

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

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

Plant, Furniture & Equipment	
Office Equipment	5 to 10 years
Office Furniture	10 to 20 years
Vehicles and Road-making Equip	5 to 8 years
Other Plant & Equipment	5 to 15 years
Building & Other Structures	
Buildings – masonry	50 to 100 years
Buildings – other construction	20 to 40 years
Park Structures – masonry	50 to 100 years
Park Structures – other construction	20 to 40 years
Playground equipment	5 to 15 years
Benches, seats, etc	10 to 20 years
Infrastructure	
Sealed Roads – Surface	15 to 25 years
Sealed Roads – Structure	20 to 50 years
Unsealed Roads	10 to 20 years
Bridges – Concrete	80 to 100 years
Paving & Footpaths, Kerb & Gutter	80 to 100 years
Drains	80 to 100 years

District Council of Coober Pedy

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

Note 1 - Significant Accounting Policies (cont)

Culverts	50 to 75 years
Flood Control Structures	80 to 100 years
Dams and Reservoirs	80 to 100 years
Bores	20 to 40 years

6.5 Depreciation of Non-Current Assets con't

Reticulation Pipes – PVC	70 to 80 years
Reticulation Pipes – other	25 to 75 years
Pumps & Telemetry	15 to 25 years
Other Assets	
Library Books	10 to 15 years
Artworks	indefinite

6.6 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.

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.

District Council of Coober Pedy

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

Note 1 - Significant Accounting Policies (cont)

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 using a shorthand method which produces a result not materially different from the liability measured using the present value of expected future cash outflows methods.

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. 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 15.

10 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".

11 GST Implications

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

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

District Council of Coober Pedy

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

Note 1 - Significant Accounting Policies (cont)

12 Pending Accounting Standards

Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2012 reporting period and have not been used in preparing these reports.

- 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 2010-6 *Amendments to Australian Accounting Standards [AASBs 1 & 7]*
- AASB 2010-7 *Amendments to Australian Accounting Standards arising from AASB 9 [AASBs 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023, & 1038 and Interpretations 2, 5, 10, 12, 19, & 127]*
- AASB 2011-1 *Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project [AASB 1, AASB 5, AASB 101, AASB 107, AASB 108, AASB 121, AASB 128, AASB 132 & AASB 134 and Interpretations 2, 112 & 113]*
- AASB 2011-5 *Amendments to Australian Accounting Standards – Extending Relief from Consolidation, the Equity Method and Proportionate Consolidation [AASB 127, AASB 128 & AASB 131]*
- AASB 2011-7 *Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards [AASB 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16 & 17]*
- AASB 2011-8 *Amendments to Australian Accounting Standards arising from AASB 13 [AASB 1, 2, 3, 4, 5, 7, 9, 2009-11, 2010-7, 101, 102, 108, 110, 116, 117, 118, 119, 120, 121, 128, 131, 132, 133, 134, 136, 138, 139, 140, 141, 1004, 1023 & 1038 and Interpretations 2, 4, 12, 13, 14, 17, 19, 131 & 132]*
- AASB 2011-9 *Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income [AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049]*
- AASB 2011-10 *Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) [AASB 1, AASB 8, AASB 101, AASB 124, AASB 134, AASB 1049 & AASB 2011-8 and Interpretation 14]*
- AASB 2011-12 *Amendments to Australian Accounting Standards arising from Interpretation 20 [AASB 1]*

(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.

District Council of Coober Pedy

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

Note 2 - INCOME

	Notes	2013 \$'000	2012 \$'000
RATES REVENUES			
<u>General Rates</u>		1,213	1,168
Less: Mandatory rebates		(23)	(2)
Less: Discretionary rebates, remissions & write offs		(12)	
		1,178	1,166
<u>Other Rates</u> (including service charges)			
Water supply		288	279
Community wastewater management systems		171	164
		458	443
<u>Other Charges</u>			
Penalties for late payment		17	17
Legal & other costs recovered		13	18
		31	35
Less: Discretionary rebates, remissions & write offs		-	(5)
		1,667	1,639
STATUTORY CHARGES			
Development Act fees		19	15
Animal registration fees & fines		7	8
		26	23
USER CHARGES			
Cemetery/crematoria fees		7	5
Electricity Sales		4,655	3,758
Water Sales		1,584	1,522
Works		348	175
Childcare fees		132	132
Commercial Bin Pickups		71	46
Swimming Pool Fees		24	21
Landing fees		182	186
Sundry		128	44
		7,130	5,889
INVESTMENT INCOME			
Interest on investments			
Local Government Finance Authority		4	5
		4	5
REIMBURSEMENTS			
- Workers Comp Rebate		99	109
		99	109
OTHER INCOME			
Rebates received		0	208
Sundry		163	158
		163	366

District Council of Coober Pedy

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
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Amounts received specifically for new or upgraded assets		50	
Other grants, subsidies and contributions		5,393	5,359
additional Grants Commission payment		1,665	1,020
		7,108	6,379
<i>The functions to which these grants relate are shown in Note 2.</i>			
Sources of grants			
Commonwealth government		899	1,318
State government		6,209	4,528
Other		-	533
		7,108	6,379
Individually Significant Item			
Prepaid FAG			1,020
Grants to fund pipeline renewal		1,665	0
Conditions over grants & contributions			
<i>Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:</i>			
<i>Unexpended at the close of the previous reporting period</i>		538	538
<i>Less: expended during the current period from revenues recognised in previous reporting periods</i>			
<i>Roads Infrastructure</i>		(538)	
<i>Heritage & Cultural Services</i>			
<i>Subtotal</i>		(538)	
<i>Unexpended at the close of this reporting period</i>			538
<i>Net increase (decrease) in assets subject to conditions in the current reporting period</i>		(538)	0

District Council of Coober Pedy

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

Note 3 - EXPENSES

	Notes	2013 \$'000	2012 \$'000
EMPLOYEE COSTS			
Salaries and Wages		3,436	3,409
Employee leave expense		325	575
Superannuation - defined contribution plan contributions	16	265	201
Superannuation - defined benefit plan contributions	16	56	83
Workers' Compensation Insurance		32	65
Other		-	39
Total Operating Employee Costs		4,114	4,372
 Total Number of Employees		 62	 62
<i>(Full time equivalent at end of reporting period)</i>			
 MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		5	10
Elected members' expenses		40	73
Subtotal - Prescribed Expenses		45	83
 <u>Other Materials, Contracts & Expenses</u>			
Other Materials, Contracts & Expenses - 2012		-	6,882
Contractors		94	-
IT Expenses		370	-
PPA Operating Expenses		6,990	-
Materials		409	-
Legal Expenses		100	45
Distribution Expenses		413	-
Production Planned Maintenance		234	-
Raw water Expenses		186	-
Road Maintenance		134	-
Other		698	-
Levies paid to government - NRM levy		18	17
Parts, accessories & consumables		-	1,483
Sundry		289	647
Subtotal - Other Materials, Contracts & Expenses		9,935	9,074
		9,980	9,157

District Council of Coober Pedy

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
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Infrastructure		125	125
Water		310	310
Electricity		195	195
Stormwater Drain		5	5
Buildings		194	194
Furniture		40	40
Plant & Equipment		206	207
Waste Water		30	30
Roads		223	223
		<u>1,328</u>	<u>1,329</u>
FINANCE COSTS			
Interest on Loans		245	59
		<u>245</u>	<u>59</u>

District Council of Coober Pedy

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

Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	2013	2012
Notes	\$'000	\$'000
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	-	35
Less: Carrying amount of assets sold	-	25
Gain (Loss) on disposal	-	10

Note 5 - CURRENT ASSETS

	2013	2012
Notes	\$'000	\$'000
CASH & EQUIVALENT ASSETS		
Cash on Hand and at Bank	972	192
Deposits at Call	55	-
Add Debtors	694	774
Bills of Exchange	-	-
	1,721	966
TRADE & OTHER RECEIVABLES		
Rates - General & Other	158	154
Accrued Interest	1	-
Debtors - general	26	63
Debtors - Electricity	821	428
Debtors - Water	222	133
Debtors- Sundry	515	275
GST Recoupment	4	-
Prepayments	120	102
Total	1,867	1,155
Less: Allowance for Doubtful Debts	30	61
	1,837	1,094
INVENTORIES		
Stock - Works	109	100
Stock - Water	179	167
Stock- Electricity	788	522
Other	-	-
	1,076	789

District Council of Coober Pedy

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

Note 6 - 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
Infrastructure	797	2,685	(932)	2,550	1,143	2,685	(1,058)	2,770
Water	5,735	8,652	(6,853)	7,534	7,521	8,652	(7,164)	9,009
Electricity	3,560	5,110	(4,673)	3,997	3,560	5,110	(4,869)	3,801
Stormwater Drain	166	70	(81)	155	165	70	(85)	150
Buildings	3,625	5,322	(3,250)	5,697	3,640	5,322	(3,445)	5,517
Furniture	306	152	(304)	154	307	152	(345)	114
Plant & Equipment	1,655	1,224	(1,108)	1,771	1,850	1,224	(1,315)	1,759
Land	663	486	-	1,149	663	486	-	1,149
Waste Water	495	959	(547)	907	517	959	(577)	899
Roads	2,327	4,010	(2,345)	3,992	2,359	4,010	(2,568)	3,801
TOTAL PROPERTY, PLANT & EQUIPMENT	19,329	28,670	(20,093)	27,906	21,725	28,670	(21,426)	28,969
Comparatives	19,329	26,838	(18,764)	27,403	19,329	28,670	(20,093)	27,906

This Note continues on the following pages.

District Council of Coober Pedy

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

Note 6 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	CARRYING AMOUNT MOVEMENTS DURING YEAR										2013 \$'000
	2012 \$'000	\$'000									
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers	Net Revaluation	CARRYING AMOUNT		
	New/Upgrade	Renewals									
Infrastructure	2,550	-	345	-	(125)	-	-	-	2,770		
Water	7,534	-	1,785	-	(310)	-	-	-	9,009		
Electricity	3,997	-	-	-	(195)	-	-	-	3,801		
Stormwater Drain	155	-	-	-	(5)	-	-	-	150		
Buildings	5,697	-	15	-	(194)	-	-	-	5,517		
Furniture	154	-	-	-	(40)	-	-	-	114		
Plant & Equipment	1,771	-	194	-	(206)	-	-	-	1,759		
Land	1,149	-	-	-	-	-	-	-	1,149		
Waste Water	907	-	22	-	(30)	-	-	-	899		
Roads	3,992	-	32	-	(223)	-	-	-	3,801		
TOTAL											
	27,906	-	2,393	-	(1,328)	-	-	-	28,969		
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT											
Comparatives	27,403	1,293	529	10	(1,329)	-	-	-	27,906		

This Note continues on the following pages.

District Council of Coober Pedy

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

Note 7- LIABILITIES

	Notes	2013 \$'000		2012 \$'000	
		Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES					
Goods & Services		744		1,858	
Payments received in advance		334	-	-	-
Accrued expenses - employee entitlements		258	-	275	-
Accrued expenses - other		53	-	50	-
Other		106	-	166	-
		<u>1,495</u>	<u>-</u>	<u>2,349</u>	<u>-</u>
BORROWINGS					
Bank Overdraft					
Short term draw down facility					
Loans		3,411	735	135	846
Other		86		86	
		<u>3,497</u>	<u>735</u>	<u>221</u>	<u>846</u>
PROVISIONS					
Employee entitlements (including oncosts)		153	120	92	159
		<u>153</u>	<u>120</u>	<u>92</u>	<u>159</u>

Note 8 - RESERVES

ASSET REVALUATION RESERVE	Notes	1/7/2012	Net	Transfers, Impairments	30/6/2013
		\$'000	Increments (Decrements) \$'000	\$'000	\$'000
Buildings		12,962	(3)		12,959
TOTAL		<u>12,962</u>	<u>(3)</u>		<u>12,959</u>
	<i>Comparatives</i>	<u>12,962</u>			<u>12,962</u>
OTHER RESERVES					
		1/7/2012	Transfers to Reserve	Transfers from Reserve	30/6/2013
Breakaways Reserve		25			25
TOTAL OTHER RESERVES		<u>25</u>			<u>25</u>
	<i>Comparatives</i>	<u>25</u>			<u>25</u>

PURPOSES OF RESERVES

Asset Revaluation Reserve

The asset revaluation reserve is used to record increments and decrements arising from changes in

District Council of Coober Pedy

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

Note 9 - ASSETS SUBJECT TO RESTRICTIONS

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

	Notes	2013 \$'000	2012 \$'000
CASH & FINANCIAL ASSETS			
Alcohol Management Grant		334	0
		<u>334</u>	<u>0</u>
TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS		<u>334</u>	<u>0</u>

The following liabilities, included in Note 8, may be discharged from restricted assets in the first instance.

Payables	7	<u>334</u>	<u>0</u>
		<u>334</u>	<u>0</u>

Note 10 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2013 \$'000	2012 \$'000
Total cash & equivalent assets	5	<u>1,721</u>	966
Balances per Cash Flow Statement		<u>1,721</u>	<u>966</u>

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

Net Surplus (Deficit)		531	(497)
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		1,328	-
Net increase (decrease) in unpaid employee benefits		5	-
Change in allowances for under-recovery		(31)	-
Grants for capital acquisitions treated as Investing Activity		-	-
Net (Gain) Loss on Disposals		-	(10)
		<u>1,833</u>	<u>899</u>
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(383)	21
Net (increase) decrease in inventories		(266)	(38)
Net increase (decrease) in trade & other payables		(1,203)	750
Net Cash provided by (or used in) operations		<u>(19)</u>	<u>1,632</u>

District Council of Coober Pedy

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

Note 11 - 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	2012	2012	2013	2012	2013	2012
	2013	2012	2013	2012	2013	2012	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administration	2,252	2,670	2,326	1,775	(74)	895	1,586	1,335	11,490	10,572		
Community	530	734	1,301	1,206	(771)	(472)	386	456	9,236	8,430		
Water	3,608	1,670	1,370	1,302	2,238	368	1,258					
Waste	394	383	221	193	173	190						
Works	476	625	2,810	2,449	(2,334)	(1,824)	46	54	8,508	7,765		
Electricity	8,888	8,328	7,638	7,992	1,250	336	3,833	4,534	4,369	3,988		
TOTALS	15,147	14,410	15,667	14,917	481	(507)	7,108	6,379	33,603	30,755		

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

District Council of Coober Pedy

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

Note 11 (cont) - COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

Electricity Supply

Provide retail billing, distribution and generation of Electricity to the township of Coober Pedy.

Water Supply

Provides the water supply to the township of Coober Pedy through a Reverse Osmosis reticulation system

Waste Water

Processing sewerage through the current sewerage scheme and providing processes water to the town and school ovals.

Works

Provides services such as road and infrastructure maintenance, dog control, aerodrome maintenance, parks & gardens maintenance and town drainage.

Administration

Governance, administration, Elected members, organisational support services, Accounting/Finance, Payroll, Housing for Council Employees, Human Resources, Information technology, Communication, Rates Administration, Records, Occupancy, Contracts Management, Customers services, other support services, Revenue, LGGC-General Purpose and Separate and Special rates.

Community

Provides services to community such as swimming pool, library, economic developments, tourism services, childcare services and youth services.

District Council of Coober Pedy

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

Note 12 - FINANCIAL INSTRUMENTS

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

<p>Bank, Deposits at Call, Short Term Deposits</p>	<p>Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p>Terms & conditions: Deposits are returning fixed interest rates between 5.5% and 7.3% (2012: 6.5% and 7.3%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
<p>Receivables - Rates & Associated Charges (including legals & 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>Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and reassessed annually) when collection in full is no longer probable.</p> <p>Terms & conditions: Secured over the subject land, arrears attract interest of 11.28% (2011: 11.28%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
<p>Receivables - Fees & other charges</p>	<p>Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and reassessed annually) when collection in full is no longer probable.</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
<p>Liabilities - Creditors and Accruals</p>	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>
<p>Liabilities - Interest Bearing Borrowings</p>	<p>Accounting Policy: Carried at the principal amounts. Interest is charged as an expense as it accrues.</p> <p>Terms & conditions: secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable -</p> <p>Carrying amount: approximates fair value.</p>

District Council of Coober Pedy

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

Note 12 (cont) - FINANCIAL INSTRUMENTS

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
Financial Assets					
Cash & Equivalents	1,779			1,779	1,721
Receivables	1,759	-	-	1,887	1,837
Other Financial Assets		-	-	-	-
Total	3,538	-	-	3,666	3,558
Financial Liabilities					
Payables	1,130	-	-	1,441	1,495
Current Borrowings	3,497	-	-	3,497	3,497
Non-Current Borrowings	-	735	-	735	735
Total	4,627	735	-	5,673	5,727

2012	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
Financial Assets					
Cash & Equivalents	346			346	966
Receivables	1,093	-	-	1,093	1,001
Other Financial Assets	-	-	-	-	-
Total	1,439	-	-	1,439	1,967
Financial Liabilities					
Payables	1,858	-	-	2,024	2,024
Current Borrowings	275	-	-	275	221
Non-Current Borrowings	-	846	-	846	846
Total	2,133	846	-	3,145	3,091

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 \$'000	Weighted Average Interest Rate %	Carrying Value \$'000
Overdraft				
Other Variable Rates	5.50	3,497	6.75	221
Fixed Interest Rates	7.30	735	7.30	846
		<u>4,232</u>		<u>1,067</u>

District Council of Coober Pedy

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

Note 13 - COMMITMENTS FOR EXPENDITURE

	<u>Notes</u>	2013 \$'000	2012 \$'000
Capital Commitments			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Fixed Price		4,797	5,526
Operating Price		3,980	4,521
Fuel Price		<u>34,729</u>	<u>39,186</u>
		<u>43,506</u>	<u>49,233</u>
These expenditures are payable:			
Not later than one year		6,726	6,425
Later than one year and not later than 5 years		28,983	27,687
Later than 5 years		<u>7,797</u>	<u>15,121</u>
		<u>43,506</u>	<u>49,233</u>
Other Expenditure Commitments			
Other expenditure commitments for (excluding Inventories) at the reporting date but not recognised in the financial statements as liabilities:			
Audit Services		10	10
Employee Remuneration Contracts		896	441
Other		-	935
		<u>906</u>	<u>1,386</u>
These expenditures are payable:			
Not later than one year		460	451
Later than one year and not later than 5 years		<u>437</u>	<u>935</u>
		<u>897</u>	<u>1,386</u>

District Council of Coober Pedy

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

Note 14 - FINANCIAL INDICATORS

2013 2012 2011

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>	29%	31%	155%
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

	29%	31%	13%
--	-----	-----	-----

*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>	15%	11%	4%
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>	180%	40%	2%
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.*

District Council of Coober Pedy

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

Note 15 - 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	16,148	14,410
<i>less</i> Expenses	<u>15,667</u>	<u>14,917</u>
Operating Surplus / (Deficit)	<u>481</u>	<u>(507)</u>
 <i>less</i> Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	2390	529
<i>less</i> Depreciation, Amortisation and Impairment	1,328	1,329
<i>less</i> Proceeds from Sale of Replaced Assets	-	-
	<u>1062</u>	<u>(800)</u>
 <i>less</i> Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	0	1293
<i>less</i> Amounts received specifically for New and Upgraded Assets	50	-
	<u>(50)</u>	<u>1293</u>
Net Lending / (Borrowing) for Financial Year	<u>(531)</u>	<u>(1,000)</u>

District Council of Coober Pedy

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

Note 16 – 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 member's 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.

District Council of Coober Pedy

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

Note 17 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE BALANCE SHEET

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

1. LAND UNDER ROADS

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

At reporting date, Council controlled 421 km of road reserves of average width 7.2 metres.

2. POTENTIAL INSURANCE LOSSES

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

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

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

3. BANK GUARANTEES

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies.

4. LEGAL EXPENSES

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

5. DUMP SITE REMEDIATION COSTS

No provision has been made in relation to an expected future outlay to be required from the Council to remediate its existing waste management facility which is expected to be closed at some stage over the next few years.



INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE DISTRICT COUNCIL OF COOBER PEDY

I have audited the accompanying financial report of the District Council of Coober Pedy 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

My responsibility is to express an opinion on the financial report based on my audit. I have conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independence

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

Auditor's Opinion

In my opinion, the financial report presents fairly, in all material respects, the financial position of the District Council of Coober Pedy 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 1999.

A handwritten signature in cursive script, appearing to read 'Ian G McDonald'.

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

Liability limited by a scheme approved under Professional Standards Legislation

Signed _____ day of _____ 2013, at Eastwood, South Australia

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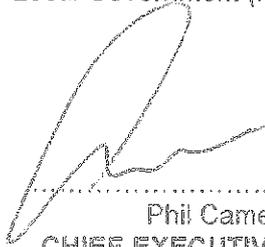
District Council of Coober Pedy

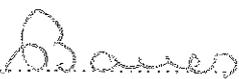
**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2013**

CERTIFICATION OF AUDITOR INDEPENDENCE

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

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


.....
Phil Cameron
CHIEF EXECUTIVE OFFICER


.....
Steve Baines
PRESIDING MEMBER
AUDIT COMMITTEE

Date: 19/12/2013

District Council of Coober Pedy

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2013**

STATEMENT BY AUDITOR

I confirm that, for the audit of the financial statements of District Council of Coober Pedy for the year ended 30 June 2013, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



Ian McDonald

Ian G McDonald FCA

Dated this 6 day of November 2013