

Coorong District Council **Annual Report**

2012 –2013





Acknowledgement to Country

The Coorong District Council would like to acknowledge and pay respect to the traditional custodians - the people of the Ngarrindjeri Nation whose ancestral lands on which we meet.

We acknowledge the deep feelings of attachment and relationship of Aboriginal People to country. We also pay respect to the cultural authority of Aboriginal people from other areas of South Australia/Australia



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Message from the Mayor

“The annual report not only provides a snapshot of achievements in the past year, but helps the Council lay strong foundations for the future.”

As I reflect on the achievements of the Coorong District Council over the past twelve months, it gives me great pleasure to present Council's 2012/13 Annual Report.

Our commitment to providing high levels of service to the community whilst ensuring a long term sustainable future for Council is underpinned by collective plans. These range from financial, asset management and organisation excellence, which assist Council to understand the context of its decision making for the area.

To meet the ongoing needs of our community yet also consider the impact on the future, Council is proud to have sealed in excess of 40 kilometres of various roads, capped the Tailem Bend landfill and converted to a waste transfer station and invested into new tourism initiatives at Meningie.

Work on the new office accommodation at Tailem Bend has commenced, which will house staff and community meeting facilities. Demolition of the vacant shops and construction of the new office will occur in mid-2013/14. This long term project will not only alleviate ongoing accommodation issues, but provide a modern community asset for years to come.



But while it is easy to identify big ticket achievements, Council is continuing to make small wins and noticeable change across the district. Delivering community health and nutrition messages through our OPAL program, representation on tourism and community organisations and minor infrastructure works affirm our care for the townships, small settlements, environment and community.

As a local government body, Council is committed to open, clear communication and telling it like it is. That's why you'll notice an increased local media presence, continued circulation of Council publications and a commitment to honouring our customer service charter. If you have any questions on the content of this report or any other Council publication, I encourage you to contact the Customer Service Centre.

As Council continues to emanate the spirit of change which characterises our district, state and nation, I look forward to continuing to make the Coorong a great place to live, work, study and play.

Cr. Roger Strother
MAYOR

Introduction

The Annual Report 2012/13

Welcome to the Coorong District Council's Annual Report for 2012/13. This report enables Council to communicate with its residents and ratepayers on the business, services, performances and achievements for the financial year.

It is a legislative requirement under section 41 of the local government act that all councils produce and publish annual report.

The annual report provides prescribed information that is in accordance with the act as well as meeting our objective of providing accountable, open and transparent communication between Council and the community and ensure public access to timely, relevant and accessible information.

Council Profile

The Coorong District Council was formed in May 1997 following the amalgamation of the District Council's of Peake, Coonalpyn Downs and Meningie. The Council area comprises land within regions generally known as the Murraylands and the Upper South East.

The Council is within the Regional Development Australia Murraylands Riverland (RDAMR) region and is a member of the Murray and Mallee Local Government Association. The Council is also within both the SA Murray Darling Natural Resource Management (NRM) Board area and the South East NRM Board area. The Council is a member of the Murraylands Tourism Partnership.

The principal office of Council is located at Tailem Bend. Council also has branch offices at Meningie and Tintinara.

Council Key Facts

STATE ELECTORATE: Hammond, MacKillop

FEDERAL ELECTORATE: Barker

KEY FEATURES:

- 8,836 square kilometres of mainly rural land.
- Main towns of Tailem Bend, Meningie, Tintinara and Coonalpyn plus other smaller settlements (Tailem Bend very accessible from Adelaide).
- Dukes Highway, Mallee Highway and the Princes Highway are key transport corridors.
- Large area of coastline and the environmentally renowned Coorong.
- Adjoins lower reaches of River Murray and encompasses Lake Albert and part of Lake Alexandrina.
- Strong diversified primary industry base.
- Council offices maintained at Tailem Bend, Meningie, and Tintinara.

SELECTED COUNCIL INDICATORS:

Population	5,525 (2011 Census)
Rateable Properties	3,761
Roads Sealed	321 km
Roads Unsealed	1,563 km



Vision

A progressive and proactive Council recognised for its diverse communities, prosperous economy and unique and highly valued environment.

Mission

The Coorong District Council is committed to:

- Providing **leadership** for the community and ensuring efficient and effective management of the community's resources.
- Responsibly managing the natural and built environment to achieve **sustainability**.
- Facilitating economic **prosperity**, growth and employment throughout the district.
- Actively enhancing the quality of life for the community by encouraging health, **well being** and safety.
- Being an **employer of choice** that attracts, develops and inspires highly talented employees and elected members.

Core Values

Integrity

Adherence to moral and ethical principles, being honest, transparent, accountable, trustworthy and authentic.

Proactive

Acting in anticipation of future opportunities, issues, needs or changes.

Progressive

Making use of new ideas and opportunities.

Collaborative

Working as a team to achieve common goals.

Service Excellence

Consistently delivering quality service outcomes for external and internal stakeholders.

Enjoy Work

Achieving satisfaction and a sense of wellbeing from work.

Elected Members



Cr. Roger Strother
Mayor
Lakes Ward
Ph: (08) 8575 4254
Mob: 0428 754 252



Cr. Sharon Bland
Lakes Ward
Ph: (08) 8575 1251
Mob: 0458 121 830



Cr. Andrew Dawes
Lakes Ward
Ph: (08) 8575 1656
Mob: 0427 751 488



Cr. Lachlan McKinna
Mallee Ward
Ph: (08) 8572 4884
Mob: 0437 131 802



Cr. Neville Jaensch
Mallee Ward
Ph: (08) 8572 3670



Cr. Bob Simcock
Mallee Ward
Ph: (08) 8572 3679
Mob: 0407 609 593



Cr. Peter Wright
Deputy Mayor
Mallee Ward
Ph: (08) 8598 7066
Mob: 0419 800 917



Cr. Jeff Arthur
Parks Ward
Ph: (08) 8757 2523
Mob: 0400 354 645



Cr. Jeff Klitscher
Parks Ward
Ph: (08) 8571 1063
Mob: 0428 813 040



Elected Members

Elected Members allowances and benefits

Elected Members receive an annual allowance, paid monthly in advance. The allowances as at 30 June 2013 were:

▪ Mayor	\$34,732
▪ Deputy Mayor	\$10,854
▪ Councillor	\$ 8,683

The Mayor is also provided with a fully maintained motor vehicle for Council business use only, as well as a mobile phone to assist in carrying out the duties and responsibilities of the role.

Council also reimburses Elected Members for expenses incurred in travelling within the Council area on council business at a rate determined by legislation. Council also reimburses Elected Members for a range of additional expenses, for example, approved travel outside the Council area and attendance at conferences.

Allowances paid to Chairs of Standing Committees

Council resolved in November 2010 to provide a \$10,000 allowance to the respective chairs of Standing Committees.

Allowances paid to Audit Committee Independent Member

Upon recommendation from the Audit Committee at its meeting on 5 June 2013, Council increased the independent member's allowance to \$725 per meeting (inc GST).

Elector Member Representation Quota

The Coorong District Council has nine Elected Members including a Mayor, who represent an average of 439 residents. Council's overall elector representation as at June 2013 is 3,951.

Elector Representation Review

As outlined in the 2011/12 Annual Report, Council undertook a review of all aspects of its composition and governance arrangements to ascertain adequacy of fair representation for its electors. An Elector Representation Review was undertaken in accordance with the requirements and provisions of Section 12 of the Local Government Act 1999.

In conjunction with consultant CL Rowe and Associates, two separate community engagement periods were undertaken for consideration and comment by the local community. Council received submissions from the community and after due consideration, resolved the following at its May 2013 meeting (Council minute 162/13) in respect to future size, composition and structure:

- The Principal Member of Council continue to be a chairperson selected by the elected members of Council, with the title of Mayor;
- The council area continue to be divided into wards as per the current ward structure;
- The existing ward names of Parks, Mallee and Lakes be retained;
- Council continue to comprise nine (9) ward councillors, with the Parks Ward being represented by two ward councillors, the Mallee Ward being represented by four ward councillors and the Lakes Ward being represented by three ward councillors;
- The name of Council be changed to Coorong District Council;
- Area councillors not be introduced (in addition to the ward councillors).

Council administration staff prepared and forwarded the necessary report and documents to the Electoral Commissioner in 2013/14, with changes to take effect from the first day following the periodic election in November 2014.

Organisational Structure

Council underwent an efficiency and effectiveness review in 2012/13. While some findings and outcomes of the report are yet to be implemented, the former Chief Executive Officer divided the Council administration into the following departments:

- **Strategy & Governance**
 - Strategic and business planning
 - Governance
 - Economic development
 - Community lands and property management
 - Stakeholder communication and management
- **Community & Corporate**
 - Financial management
 - Corporate support
 - Organisational development
 - Community services and development
- **Infrastructure & Assets**
 - Management plans, major projects, plant replacement
 - Maintenance including community facilities
 - Operations including road construction, maintenance and ancillary infrastructure
 - Technical including project and contract management, procurement, community lands

Senior executive officers

The Chief Executive Officer and Directors are not paid overtime but receive, as part of their total salary package, the benefit of the private use of a fully maintained motor vehicle subject to fuel costs being paid by the officer when on leave.

Staff who held these positions during the year were:

Chief Executive Officer

Mr Michael Boyd

Director Strategy & Governance

Mr Timothy Tol

Director Infrastructure & Assets

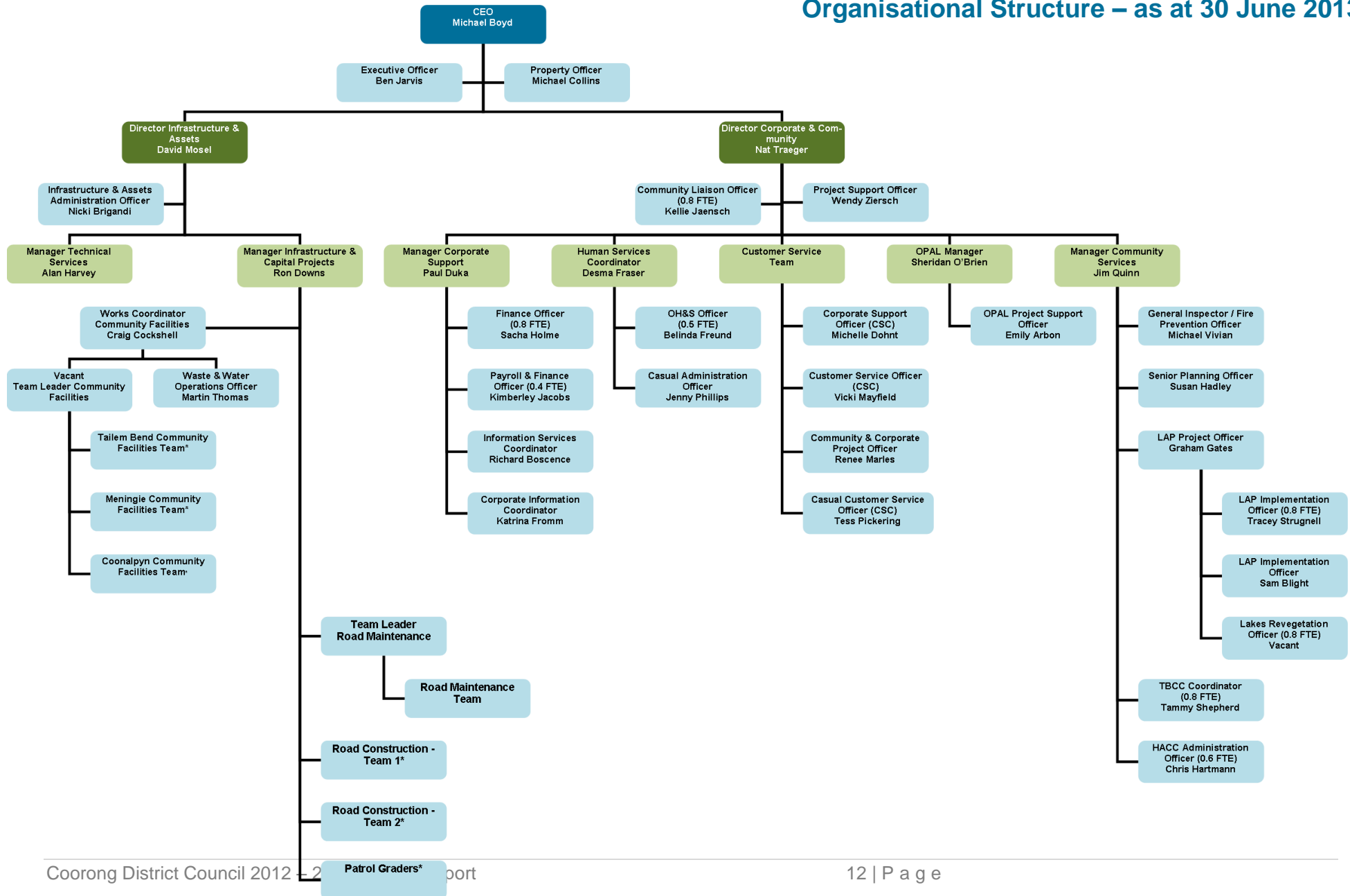
Mr David Mosel

Director Community & Corporate

Ms Natalie Traeger



Organisational Structure – as at 30 June 2013



Full Council

The full Council consists of nine elected members, one of whom is chosen by the members as the Presiding Member (Mayor) and is the decision making body on all policy and strategy matters.

Ordinary meetings of the full Council were held monthly during the 2012/13 period. Ordinary Council meetings are held on the third Tuesday of the month, commencing at 3:00pm.

Under the Local Government Act 1999, the Council sitting as an elected body is *“to act as a representative, informed and responsible decision maker in the interests of its community”*. In order to fulfill this responsibility, Council receives reports from management and staff and on occasions seeks information from external consultants, stakeholders and the community.

Committees of Council

Section 41 Committees of Council

In accordance with the provisions of the Local Government Act 1999, Council has established various committees pursuant to section 41 of the Act. Committees have been formed to streamline Council business. These committees meet regularly and make recommendations to full Council. Committee meetings are open to the public. The Committees are:

- Audit Committee
- Strategic Planning and Development Policy Committee

Other Committees of Council

A number of committees comprising Elected Members and community representatives have been established, similarly under Section 41 to investigate and manage particular issues. All report directly to Council and their minutes are included within the Council agenda and minutes:

- Australia Day Awards Sub Committee
- Coorong Bushfire Prevention Committee

- Coonalpyn Community Hall Committee
- Coorong Local Action Plan Committee
- Coonalpyn Soldiers Memorial Swimming Pool and Caravan Park Committee
- Long Term Office Accommodation Working Party
- Meningie Cemetery Committee
- Moorlands Hall Committee
- Pangarinda Arboretum Committee
- Tailem Bend Town Hall Committee
- Tailem Rail Committee
- Tintinara Airfield Committee
- Tintinara Development Group
- Tintinara Health and Recreation Centre Committee
- Tintinara Homes Committee
- Tintinara War Memorial Hall Committee



Council continues to review the effectiveness of and the need for all committees of Council including the potential to add additional committees as the need arises.

The Coorong District Council Development Assessment Panel

The Coorong District Development Assessment Panel is not a committee of Council, but is formed by Council under the Development Act 1993 section 56A to make decisions in relation to development applications not otherwise delegated to Council officers.

Audit Committee

The Audit Committee is formed under section 41 of the Local Government Act 1999 as a committee of Council for the purpose of providing independent advice and making recommendations to full Council on matters relating to the corporate and financial governance of Council.

Responsibilities of the Audit Committee

The Audit Committee is responsible for assisting Council in fulfilling its corporate governance responsibilities in regard to:

- Business risk management.
- Compliance with legal and regulatory obligations.
- The establishment and maintenance of the internal control framework.
- The reliability and integrity of financial information for inclusion in financial statements and other financial reports.
- Monitoring the financial performance of Council.
- Development of a long-term financial plan and associated policies.
- Safeguarding the independence of the internal and external auditors.
- Audit, accounting and financial reporting obligations.

Membership

The membership of the committee is Mayor Roger Strother, Independent Rex Mooney, Cr. Peter Wright, Cr. Jeff Arthur, Cr. Andrew Dawes and proxy to Cr. Dawes is Cr. Neville Jaensch. The proxy membership was introduced in February 2012 in recognition that Cr. Dawes often has business commitments which mean is not always able to attend the meetings.

The Chairperson is the independent member of the committee, and their membership is reviewed every two years and can be extended upon recommendation from the Audit Committee to Council.

All Elected Members are invited to attend each meeting, and their ongoing interest in the activities of the Committee is evidenced by the number of observers attending the meetings.

The Chief Executive Officer, Director Community & Corporate and Manager Corporate Support are generally in attendance and the committee may co-opt expertise when required.

Schedule of Meetings

The committee convened meetings on five separate occasions in 2012/13 (same number of meetings held in 2011/12). The table below details the dates of the meetings and attendance by Chairperson, Elected Members and other attendees.

The table clearly demonstrates that even through some Elected Members are not members of the Committee, their ongoing interest in its activities are seeing some attend on quite a few occasions.

Audit Committee Meeting Dates

Meeting Attendees	02/08/2012	16/10/2012	11/12/2012	28/03/2013	05/06/2013
Rex Mooney					
Cr Roger Strother					
Cr Neville Jaensch*					
Cr Peter Wright					
Cr Jeff Arthur					
Cr Andrew Dawes					
Cr Bob Simcock					
Cr Jeff Klitscher					
Cr Sharon Bland					

	Attended
	Absent
	In Attendance

Minutes of the Audit Committee are presented to Council at the next ordinary meeting following the Audit Committee for consideration. The terms of reference requirement that the minutes are made available within five days of the meeting were met

on every occasion, through uploading to Council's website and distribution to all members.

Remuneration for Independent Chairperson

The independent chairperson is entitled to an allowance which is negotiated on an annual basis with the CEO. For the majority of 2012/13, the rate was \$550 per meeting, including travel costs. After reaching agreement with the CEO, this rate increased to \$725 from the 5 June 2013 meeting.

Key Activities of the Audit Committee for 2012/13

The committee generally uses its work program to determine the matters for discussion at each meeting. The program is updated prior to each meeting and members can add to the program with the consensus of the committee.

The committee's key achievements for 2012/13 were as follows:

- Endorsed the adoption of the 2011/12 Annual Financial Statements.
- Recommended to Council new financial reporting templates, which are also referenced in the Annual Business Plan and Budget Policy.
- Recommended to Council that the internal audit function be undertaken in-house and overseen by the external auditor.
- Endorsed the operation of a number of policies of Council including:
 - Fraud and Corruption Policy
 - Prudential Management Policy
 - Whistle Blowing Policy
- Extended the tenure of Independent Chairperson Rex Mooney to June 2014.
- Received and noted a Rating Policy Review as undertaken by consultant John Comrie.
- Endorsed the 2013/14 Annual Business Plan and Budget timetable, and recommended no changes to the format of the document.
- Reviewed and recommended no changes to its Terms of Reference.
- Recommended to Council that as part of its budget setting process, a list of all existing

and new applications for discretionary rate rebates is considered on an annual basis. This was subsequently appended to the Rate Rebate Policy, and will ensure the list is reviewed on an annual basis.

- Consideration of the outcome of interim audit findings as presented by Ian McDonald.
- Commenting and subsequently endorsing the 2013/14 Annual Business Plan to Council.
- Recommending to Council that it have specific contents included in its first rate notice mail-out, addressing the key issues included in the 2013/14 Annual Business Plan.

External Audit

Council's external auditor Ian McDonald was appointed in the 2011/12 financial year and conducted both their first full and interim audits during the 2012/13 year.

It should be noted that once again Coorong District Council received an unqualified audit report for the year ending 30 June 2012.

During the year the external auditor attended the Audit Committee meeting held on 16 October 2012 to discuss the financial statements in detail, which is accordance with the work program.

Other Matters

No special investigations were undertaken by the Audit Committee or external auditor during the 2011/12 years and no conflicts of interest were declared by members.

Looking forward to 2013/14

Whilst the Audit Committee's work program is a rolling plan, some items which will be a focus of the committee include:

- Financial internal controls and internal audits.
- Endorse the finalisation of a CWMS Business Plan.
- Consider a review of the Long Term Financial Plan.
- On-going development and input into Council's Policy Review Schedule.

Report Card

The following report card indicates the key actions that Council outlined in its 2012/13 Annual Business Plan and the key outcomes from those actions. The actions are categorised under Council's Strategic Objectives as detailed in Council's 2012 – 2016 Strategic Management Plan.

Governance Objective – Leadership

2012/13 key actions	2012/13 key outcomes
<ul style="list-style-type: none"> Undertake an Elector Representation Review to ascertain governance arrangements that are adequate and provide fair representation for electors. 	<ul style="list-style-type: none"> Representation review completed May 2013. Outcome gazetted and will take effect first day following periodic election in November 2014.
<ul style="list-style-type: none"> Implement the design and construction of Council's new Principal Office accommodation at Taillem Bend. 	<ul style="list-style-type: none"> Investigations and tender process completed. Outcomes included in Council's Strategic Management Plan and considered as part of budget.
<ul style="list-style-type: none"> Review and update Council's Disability Discrimination Act (DDA) Plan. 	<ul style="list-style-type: none"> DDA plan reviewed, updated and adopted.
<ul style="list-style-type: none"> Establish procedures to underpin Council's Internal Control Policy. 	<ul style="list-style-type: none"> Internal procedures continue to be implemented and monitored.
<ul style="list-style-type: none"> Develop an Induction Plan for new Elected Members. 	<ul style="list-style-type: none"> Project deferred to 2014/15.
<ul style="list-style-type: none"> Develop an Elected Member Training Plan. 	<ul style="list-style-type: none"> Project deferred to 2014/15.
<ul style="list-style-type: none"> Implementation of Council's Organisational Excellence Strategy. 	<ul style="list-style-type: none"> Actions inserted into Council's HR policies, procedures and associated documents.
<ul style="list-style-type: none"> Participate in the LGA Local Excellence Project – Model Communications Plan. 	<ul style="list-style-type: none"> Continued participation in the trial project. First council from participants to commence development of outcomes action plan.
<ul style="list-style-type: none"> Undertake a Minor Rating Review. 	<ul style="list-style-type: none"> Rate review completed and implemented as part of the 2012/13 Annual Business Plan and Budget.

<ul style="list-style-type: none"> Continue the Road Rent Review. 	<ul style="list-style-type: none"> Road Rent review ongoing.
<ul style="list-style-type: none"> Undertake a General Ledger Review. 	<ul style="list-style-type: none"> General Ledger review deferred.
<ul style="list-style-type: none"> Develop an Information Technology (IT) Development Program. 	<ul style="list-style-type: none"> Long-term IT Development Program completed and implemented.
<ul style="list-style-type: none"> Upgrade the Microsoft Office suite. 	<ul style="list-style-type: none"> Office suite upgraded and all staff proficient in its use.
<ul style="list-style-type: none"> Undertake a Records Management Audit. 	<ul style="list-style-type: none"> Audit underway, results known mid-2013/14.
<ul style="list-style-type: none"> Create a Records Disposal Plan and Ongoing Sentencing Project. 	<ul style="list-style-type: none"> Records Disposal Plan completed and sentencing of old records continuing.
<ul style="list-style-type: none"> Develop a 'Welcome to' booklet for new community members relevant to location. 	<ul style="list-style-type: none"> Ongoing.



Environmental Objective – Sustainability

2012/13 key actions	2012/13 key outcomes
<ul style="list-style-type: none"> Complete an Industry DPA. 	<ul style="list-style-type: none"> DPA submitted to the Minister for approval and consolidation into Council's Development Plan.
<ul style="list-style-type: none"> Implementation of the Carbon Neutral Strategy. 	<ul style="list-style-type: none"> Implementation of Carbon Neutral Strategy commenced, including development of an internal 'Carbon Crushers' working group.
<ul style="list-style-type: none"> Development of an Economic Development Strategy. 	<ul style="list-style-type: none"> Economic Development Strategy completed and adopted.
<ul style="list-style-type: none"> Township development and town centre investigations to be inserted into the Strategic Infrastructure Land Use Plan. 	<ul style="list-style-type: none"> Investigations completed and identified in the Strategic Infrastructure Land Use Plan.
<ul style="list-style-type: none"> Investigate the feasibility of a Visitor Information Office. 	<ul style="list-style-type: none"> Investigations completed. Outcomes included as part of Murray Darling Basin Interpretive and Resource Centre (MDB IRC) proposal.
<ul style="list-style-type: none"> Continue the Roadside Vegetation Surveys. 	<ul style="list-style-type: none"> Roadside Vegetation Surveys continue.
<ul style="list-style-type: none"> Completion of CWMS Business Plan. 	<ul style="list-style-type: none"> Business plan development underway.
<ul style="list-style-type: none"> Complete Infrastructure & Asset Management Plans (IAMP) for the CWMS and Water Schemes. 	<ul style="list-style-type: none"> IAMP's for the CWMS and Water Schemes completed.

Social Objective - Wellbeing

2012/13 key actions	2012/13 key outcomes
<ul style="list-style-type: none"> Participate in Obesity Prevention and Lifestyle Program (OPAL) 	<ul style="list-style-type: none"> Program commenced October 2012. OPAL Manager and Project Support Officer recruited.
<ul style="list-style-type: none"> Develop Council's Volunteer Recognition Program. 	<ul style="list-style-type: none"> Development of Volunteer Recognition Program ongoing.
<ul style="list-style-type: none"> Development of a Community Plan 	<ul style="list-style-type: none"> Elements of community plan considered in the adopted Social Plan, June 2013.

Organisational Development Objective – Employer of Choice

2012/13 key actions	2012/13 key outcomes
<ul style="list-style-type: none"> Undertake Staff Satisfaction Survey 	<ul style="list-style-type: none"> Staff satisfaction survey undertaken as part of Council's involvement in the Workforce Planning Project.

Council Events and Ceremonies

Australia Day 2013

Australia Day celebrations and Citizen of the Year award ceremonies were held across the district on Saturday 26 January 2013 with five awards being presented.



Citizen of the Year Awards:

- Peter Connolly – Tailem Bend
- Bev Piggott – Tailem Bend
- Darrell Lauterbach – Peake
- Desmond (John) Boundy – Meningie

Community Project of the Year

- Second Time Round – Meningie

Second Time Round from Meningie was awarded the inaugural Community Project of the Year Award. This new award was introduced to recognise the districts most outstanding community project. This project made a positive impact on members of our community and/or environment and resulted in making the district a better place to live, work or visit.

Citizenship ceremonies

Council conducted four Citizenship ceremonies during the 2012/13 year. Seven people were naturalised becoming Australian Citizens. These

ceremonies fulfil requirements under Australian citizenship law and also provide an important opportunity to officially welcome new citizens as full members of the Australian community.

Regional and Local Community Infrastructure Program Round 3 projects opening ceremony

The completion of round 3 projects which were funded under the Regional and Local, Community Infrastructure Program were officially opened with a ceremony held on Friday 31 August 2012 at the Tailem Bend Town Hall.

A total of five projects from across the district shared in \$143,000 in funding. The funding assisted Council to build and modernise community facilities including town halls, libraries, community centres, sports grounds, and environmental infrastructure and was aimed at strengthening communities during the economic recovery.

As a result the following projects were achieved:

- Meningie – Stage 1 stormwater drainage program (\$80,000)
- Tintinara Hall – refurbishment program (\$30,000)
- Tailem Bend Town Hall - kitchen refurbishment program (\$20,000)
- Sherlock vintage grader relocation program (\$4,000)
- Wellington East cemetery upgrade (\$9,000)



The projects provided significant rewards for our local communities and alleviated the need to rely on local fundraising or to delay major projects.

Capital Works Program

Significant achievements for 2012/13



Major construction projects for 2012/13 included:

- Commencement and completion of design of the new Tailem Bend Council office.
- Sealing of Tauragat Well Road
 - This project commenced in 2010/11 and is part funded through the Special Local Roads Program funding.
- Resheeting various roads
 - Traditionally in excess of 40 kilometres of resheeting each year.
- Capping of Tailem Bend Landfill
 - Capping of landfill and conversion of infrastructure to a Waste Transfer Station.

Objectives to achieve for 2013/14

Capital projects for 2013/14 include:

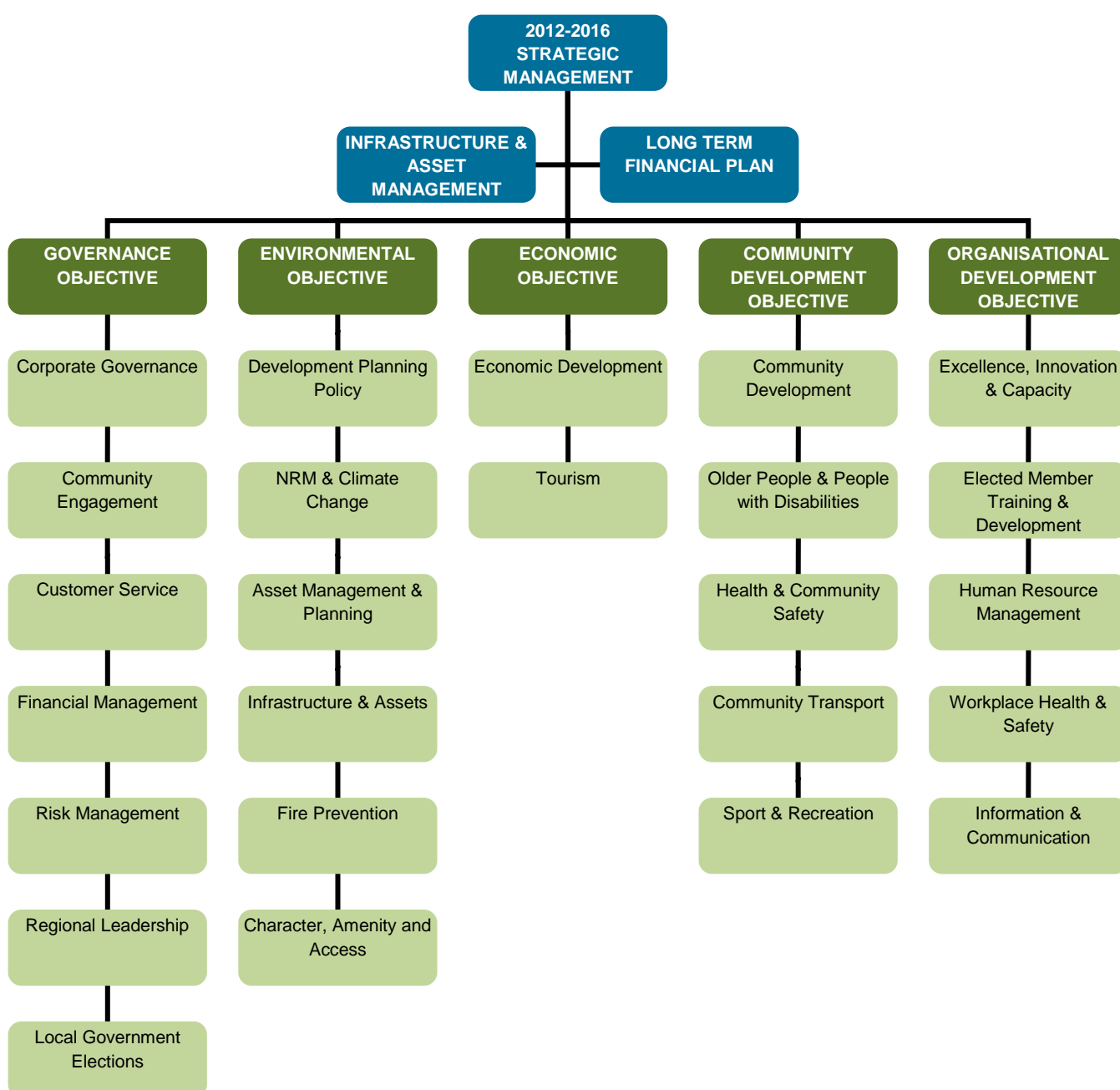
- Stormwater and Water Scheme Infrastructure and Asset Management Plan (IAMP), \$20k
- Roadside Vegetation Surveys, \$20k
- Primary Production and Murray River Development Plan Amendment (DPA), \$25k
- Town Centre Investigations, \$10k
- Develop an Induction Plan for new Elected Members, in-kind
- Implementation of the Tourism & Economic Development (T&ED) Plan, \$25k
- Revaluation projects, \$30k
- Records Management Audit, in-kind
- Implementation of the Model Communications Plan, in-kind
- Implementing video conferencing, \$17.5k
- Roll out the One Library System, \$17k

Strategic Management Plan

The Coorong District Council Strategic Management Plan 2012 -2016 identifies our strategic priorities and is underpinned by five strategic objectives.

Strategic Management Framework

The Strategic Planning Framework is developed to indicate how Council's Strategic Directions fit together. It has been developed through the Organisational Excellence Strategy however it has been further refined for the 2012 - 2016 Strategic Management Plan.



Governance

Objective – Leadership

Provide **leadership** for the community and ensuring efficient and effective management of the community's resources.



Corporate Governance

- 1.1 Continue to establish and maintain a best practice governance framework.

Community Engagement

- 1.2 To provide accountable, open and transparent communication between Council and the community and ensure public access to timely, relevant and accessible information.

Customer Service

- 1.3 To continuously strive for quality, responsive customer service and enhancement of the image of Council.

Financial Management

- 1.4 To have a secure revenue base and manage the business of Council through the responsible and efficient administration of finances to ensure financial sustainability and an equitable level of services to meet the expectations of Council.

Risk Management

- 1.5 Ensure Risk Management Policies and Procedures are implemented at every level of Council business.

Regional Leadership

- 1.6 To show leadership and develop partnerships with both the Federal and State Governments, Regional Organisations and the LGA to advocate for improved services and infrastructure and appropriate service delivery and to advocate on behalf of the community.

Local Government Elections

- 1.7 Engage the community in the election process, both as candidates and as voters.



Corporate Governance

Confidentiality

Council and Council committees may have discussions in camera (excluding the public). The provisions of the Local Government Act 1999, section 90, sets out the circumstances when this may occur. Council conducts a review of all items held in confidence (current and historic) under Section 90 and 91 orders every twelve months.

During 2012/13, the Council went into confidence 51 times. The review schedule included confidential minutes from the August 2013 meetings (to align with cyclical annual confidential minute review) in order to provide a full review to date, rather than cut off at 30 June 2013. Of the 51 times Council went into confidence, on 45 occasions a motion or motions were made.

The reasons for confidentiality are identified below:

Personal affairs of any person	29 times (a)
Commercial issues	14 times (b)
Legal advice	3 times (h)
<u>Tender/supply of goods</u>	<u>5 times (k)</u>
TOTAL	51 times

In order to ensure the principles of open, accessible and accountable governance and compliance with the provisions of the Local Government Act 1999 are observed, Council undertakes an annual review of its confidentiality orders and resolve to maintain, release or release in part, reports that have been considered in confidence.

In assessing the confidential orders, Council consulted the Ombudsman SA *'Audit of the use of meeting confidentiality provisions of the Local Government Act 1999 in South Australian councils'* (November 2012). The audit investigated the standards maintained by local councils with regard to their obligations under the meeting confidentiality provisions of the Local Government Act 1999. The review of the audit not only provided Council with a comparison of practices against neighbouring councils, but displayed Council's compliance from a legislative context.

Decision Making Structure

Strategic and policy decision making lies with the elected members of Council under the provisions of the Local Government Act 1999. Staffing and day-to-day matters are actioned by Council staff and authorised officers through delegated powers from Council.

The Development Act 1993 assigns statutory and regulatory responsibilities to Council, including the Development Assessment Panel for the purpose of making decisions on development applications.

Council actively encourages the public to witness the democratic decision making process take place by attending its monthly meetings, which rotate venues across the district.

Freedom of Information / list of Registers and Codes

The following documents, policies and registers are available for public inspection at Council offices free of charge. Some items are available on Council's website www.coorong.sa.gov.au Members of the public may purchase copies of documents for a fee in accordance with Council's fees and charges register.

Council Registers, Codes, Policies and Administrative Documents

The following documents are required to be kept under the Local Government Act 1999 or the Local Government (Elections) Act 1999.

List of Registers Required to be Kept

- Register of Allowance and Benefits
- Register of By-laws and certified copies
- The Coorong District Council has the following By-laws:
 - No 1 Permits and Penalties
 - No 2 Roads
 - No 3 Government Land
 - No 4 Dogs
 - No 5 Moveable Signs
- Register of Community Land
- Register of Delegations
- Register of Interests (Member of Council)
- Register of Interest (Staff as determined under Section 105 of the Local Government Act 1999)

- Register of Public Roads
- Register of Remuneration, Salaries and Benefits
- Register of Fees and Charges levied by Council

List of Codes required to be kept

- Code of Conduct for Elected Members
- Code of Conduct for Council Employees
- Code of Practice for access to Meetings of Council & Committees & Council Documents
- Code of Practice for Proceedings of Council Committee Meetings

Other Documents available

- Annual Business Plan and Budget
- Annual Financial Statements
- Annual Report
- Assessment Record
- Building Application Register
- Campaign donation returns for candidates
- Council Meeting Agenda and Minutes
- Committee Meeting Agenda and Minutes
- Disability Action Plan
- Population and Economic Profile
- Roadside Vegetation Management Plan
- Community Land Register
- Coorong Local Action Plan
- Council by-laws
- Development Act 1993 – Statement of Representation
- Environmental Health Management Plan 2012 – 2016
- HACC Community Care Common Standards Improvement Plan developed from the 2011 HACC Audit appraisal
- Management Plans for Community Land
- Development Application Register
- Coorong Sustainability Plan
- 2012-2016 Strategic Management Plan
- Customer Service Standards
- Customer Service Charter

Policy Documents

- Asset Management Policy
- Acquisition of Goods and Services Policy
- Annual Business Plan and Budget Policy
- Asset Accounting policy
- Building Inspection Policy
- Community Events Grants & Donations Policy
- Community Engagement Policy

- Community Group Loan Policy
- Control of Election Signs Policy
- Complaints and Compliments Policy (and procedures)
- Disposal of Council Land and Other Assets Policy
- Debt Recovery Policy
- Economic Development Policy
- Elected Members Allowances and Support Policy
- Elected Members Induction policy
- Elected Members Training & Development Policy
- Election Caretaker Policy (Section 91A of the Local Government Elections Act 1999)
- Electronic Communications Policy
- Enforcement Policy
- Equal Employment Opportunity, Discrimination, Harassment and Bullying Policy
- Fraud and Corruption Policy
- Funding Policy
- Hierarchy of Roadside Signage Policy
- Healthy Eating Policy
- Human Resource Policy
- Information Security Policy
- Individual Sport and Cultural Grants Policy
- Internal Control Policy
- Internal Review of Council Decisions Policy and Procedure
- Kerbside Waste Collection Policy
- Lease Licence & Permit Policy for Council Owned & Controlled Land & Buildings
- Motor Vehicle Policy
- Naming and Numbering of Roads Policy
- OHS&W Injury Management Policy
- Order Making Policy
- Privacy Policy
- Rate Rebate Policy
- Rating Policy 2012-2013
- Records Management Policy
- Request for Service Policy including Request for Service Procedure
- Risk Management Policy
- Rural Roads Classification Policy
- Safe Environment Policy
- Sign Posting – Business Finger Post Signs Policy
- Strategic Rating Policy
- Trees on Roads in Townships & Settlements Policy

- Treasury Management Policy
- Volunteer Policy
- Whistleblowers Protection policy

Other Information Requests

Requests for other information not included in the above documents are considered in accordance with the Freedom of Information Act 1991.

Under this legislation, an application fee and a search fee must be forwarded with the completed request form as provided for under the Act, unless the applicant is granted an exemption in accordance with the Act.

Should the applicant require copies of any document inspected pursuant to a Freedom of Information request, charges as set will apply.

Freedom of Information request forms should be addressed to:

Freedom of Information Officer
The Coorong District Council
PO Box 399
TAILEM BEND SA 5260

Applications will be responded to as soon as possible within the statutory 30 days of Council receiving the properly completed Freedom of Information form, together with the application and search fees.

One request for other information was received by Council in accordance with the Freedom of Information Act 1991 in the 12 months ended 30 June 2012.

Amendment of Council Records

A member of the public may gain access to Council documents to make amendments concerning their personal affairs by making a request under the Freedom of Information Act. A member of the public may then request a correction to any information about themselves that is incomplete, incorrect, misleading or out of date.

To gain access to these Council records, a member of the public must complete a Freedom of Information request form as indicated above, outlining the records that he/she wishes to inspect.

Community Land Management Plans

Council owns and controls more than 204 separate pieces of land that are scattered throughout the district. In accordance with the requirements contained within Section 193 of the Local Government Act, 1999 there are over 130 pieces of land that are classified as community land.

Land classified as Community Land includes:

- Soldier memorial parks
- Camping and caravan park reserves
- Community halls
- Reserve and drainage reserves
- Parkland and foreshore reserves
- Cemetery reserves
- Reserves
- Community and health purpose lands
- Leased railway land
- Effluent drainage reserves
- Sporting grounds
- Parklands
- Waste depots
- Community centre and memorial halls
- Drainage reserves

Land acquired during the year

During 2012/13 the following pieces of land were acquired by Council from the Department for Planning, Transport & Infrastructure, for nil consideration. They were excluded by way of resolution from classification as community land.

- Allotments 363, 364, 365, 366, 367, and 367 in the town of Tailem Bend, Hundred of Seymour, Certificate of Title 6103/530.
- Allotment 362 in the town of Tailem Bend, Hundred of Seymour, Certificate of Title 6103/529.
- Allotment 329 in the town of Tailem Bend, Hundred of Seymour, Certificate of Title 6103/528.
- Allotment 123 in the town of Tailem Bend, Hundred of Seymour, Certificate of Title 6103/527.
- Allotment 118 in the town of Tailem Bend, Hundred of Seymour, Certificate of Title 6103/526.

- Allotment 117 in the town of Tailm Bend, Hundred of Seymour, Certificate of Title 6103/525.
- Allotment 112 in the town of Tailm Bend, Hundred of Seymour, Certificate of Title 6103/524.

Land disposed of during the year

During 2012/13 Council disposed of the following pieces of land as surplus to requirements. The land was not classified as community land.

- Lot 29 Sheoak Place, Tailm Bend, Certificate of Title 5966/712.
- Lot 28 Sheoak Place, Tailm Bend, Certificate of Title 5966/711.
- Lot 30 Sheoak Place, Tailm Bend, Certificate of Title 5966/713.

Community Land Management Plans

Community Land Management Plans may be inspected at the following Council offices, or by visiting Council's website – www.coorong.sa.gov.au.

- Customer Service Centre, 93a Railway Terrace Tailm Bend
- Meningie Branch Office, 49 Princes Highway Meningie
- Tintinara Branch Office, 37 Becker Terrace Tintinara

Council is required under the Local Government Act 1999 to review all Community Land Management Plans each year. A review of all Council owned land or land under the care and control of Council has been commenced including a separate review of waterfront reserves owned by Council or under Council's care and control. The reviews are being undertaken in conjunction with a review of Council owned unmade public road reserves. The first batch of permits were issued in February 2013 for the 'business use' of this land. Both reviews are being undertaken by Council's Property Officer in conjunction with the Director Infrastructure & Assets. Input has been sought from Elected Members representing the respective areas of the land review.



Competitive Tendering Arrangements

In February 2012, Council adopted an *Acquisition of Goods and Services Policy*. Through this policy, the Council is committed to ensuring a fair, transparent and accountable process for the purchasing of goods and services. In March 2012 Council adopted a *Disposal of Land and Other Assets Policy* to ensure a fair, transparent and accountable process for the disposal of land and other assets.

Council aims to ensure that its methods of service provision, including the carrying out of works, purchasing goods and the sale of land and other assets are cost effective and meet the needs of the community and legislative requirements and represent best value for money, while taking into account the need to support the local economy.

Generally, Council will purchase goods through adoption of the following approaches:

- Direct purchase from a particular supplier.
- Obtaining quotations to select a supplier.
- Requesting tenders from a selected range of suppliers.
- Calling open tenders.
- Contract for service where rate is pre-determined by Council.

In identifying the circumstances in which to apply these options, Council will consider a number of issues, for example:

- The number of known suppliers of the goods or services.
- The existence of local suppliers of the goods or services and the impact on the local economy if

the goods or services were purchased from outside the Council area.

- The total estimated value of the purchase.
- Organisational capacity and attitude to elected Council/staff roles and responsibilities in purchasing.
- Delegation limits taking into consideration accountability, responsibility, operational efficiency and urgency of supply.
- Previous experience with suppliers.
- Compliance with statutory obligations.

The following list contains some of the functions for which Council utilises contractors to carry out services:

- Cartage of road building material
- Waste management
- Road line marking
- Engineering services
- Information services

Competition Principles

Council does not conduct any significant business activity.

All by-laws have been reviewed and found not to have an effect on competition.

No complaints have been received by Council about the application of competitive neutrality.

Community Engagement

Connecting, communicating and engaging with its community are important to Council, and this again was a key focus in 2012/13. Council seeks to engage with its community using various methods including community forums, website updates, periodical newsletters and public notices.

Customer Service

Other than the ongoing consolidation of the Customer Service Centre, 2012/13 saw the conclusion of the Customer Charter Review Project, which commenced in 2011/12. A report tabled at the September 2012 Council meeting contained findings of the stakeholder surveys which lead to an update of the Customer Charter and

implementation of recommendations contained within the report.

Risk Management

Risk management is the culture, processes and structures that are directed towards the effective management of potential opportunities and adverse effects within the Coorong District Council environment.

The aim of Council's risk management systems is not to eliminate risk, rather to manage the risks involved in all Council activities to maximise opportunities and minimise adversity.

Risk management can also provide a system for the setting of priorities when there are competing demands on limited resources.

Annual risk management review

Council participates in an annual risk review, conducted by the Local Government Association Mutual Liability Scheme (LGAMLS). A range of questions are posed to Council to make an accurate assessment of the effectiveness of risk management systems within the organisation. The results of the review provide an opportunity to identify gaps and set a program to address non conformances. The results from the 2012 Risk Review appear on the following page.

Section	Council %	Regional Average	Local Govt. Average
1. Risk management & business continuity planning	87%	68.4%	73.7%
2. Governance framework	92%	85.2%	87.6%
3. Procurement framework	100%	80.5%	83.9%
4. Contract management systems	100%	86.0%	87.8%
5. Land assets/road systems	91%	84.7%	87.3%
6. Land – events & facilities	100%	85.4%	87.6%
7. Tree management	82%	74.7%	78.9%
8. Strategic frameworks	82%	82.9%	85.7%
Total	91%	83.9%	80.8%

The results above show that Council's risk management practices are above average in comparison with regional percentages. Last year's risk review result was 88.5% compared to this year's result of 91%. The increase in result clearly demonstrates Council's commitment to risk management, with clear improvement in the areas of business continuity planning and governance frameworks.

Regional Leadership

Council is within the Regional Development Australia Murraylands and Riverland (RDAMR) region, is a member of the Murray and Mallee Local Government Association (M&MLGA) and an

observer of the South East Local Government Association (SELGA). The Council is also within both the SA Murray Darling Basin Natural Resource Management (NRM) Board area and the South East NRM Board area. Council is also a financial member of the Murraylands Tourism Partnership.

Council's membership and involvement with the above organisations plays a strong link in working to ensure local needs are collaboratively met, regional contexts are adequately represented and community resources are effectively managed.

Local Government Elections

Elected Members are elected by the local community. To become an Elected Member, interested and eligible members of the community need to nominate and run a campaign (where there are more nominations than positions).

The Local Government (Elections) Act 1999 sets out the requirements for Local Government Elections, how they are to be conducted, who can nominate, who can vote and how the votes are to be counted.

The Local Government Association produces a booklet called, *"So you want to be a Councillor"* and provides further information about elections on its website www.lga.sa.gov.au. Copies are available from all Council offices for any interested residents.

Local Government Elections were held in November 2010. These elections appointed Councillors for the term ending in 2014.

Environmental

Objective – Sustainability

Responsibly managing the natural and built environment to achieve **sustainability**.



Planning Policy & Development Assessment

- 2.1 To have up to date Development Plan provisions that reflect the needs and aspirations of the community and ensure its development assessment processes reflect best practice principles and consistent decision making.

Natural Resource Management and Climate Change

- 2.2 To responsibly manage the natural environment to ensure its sustainability and to implement natural resource management principles.

Asset Management & Planning

- 2.3 To establish and maintain Asset Management systems and plans to ensure the long term sustainability of Council's resources, plant, equipment, buildings and infrastructure.

Infrastructure & Assets

- 2.4 To sustainably provide and maintain core community assets and infrastructure that is responsive to the needs of the community.

Fire Prevention

- 2.5 To proactively implement fuel reduction and fire prevention strategies, plans and actions that will protect the community and significant community and Council assets.

Character, Amenity and Access

- 2.6 To enhance township character and amenity as well as improve opportunities to access significant recreation assets across the district.



Planning Policy and Development

Assessment

The majority of development approvals are granted by Council staff under delegated authority. The Council's Development Assessment Panel considers some development applications, including generally those that are recommended for refusal, or are non-complying or have been subject to public notification and representors wish to be heard.

Council's Development Assessment Panel consists of the following members:

- Peter Body (Independent Chairperson)
- Graham Gaston (Independent Member)
- Kylie Schilling (Independent Member)
- Cr. Jeff Klitscher
- Cr. Peter Wright

Council received 130 development applications during the 2012/13 financial year with a total value of just over \$15.3 million.

The following table indicates a breakdown of the types of development applications lodged from 2010/11 to 2012/13 and their total value.

	Total	Value (\$,000)	Total	Value (\$,000)	Total	Value (\$,000)
New dwellings	27	3,349	17	3,970	30	5,691
Dwelling additions and alterations over \$2,000	14	523	12	810	17	1457
Domestic outbuildings and minor additions/alterations	74	700	70	552	41	350
Swimming pools	5	61	2	76	4	47
Commercial development, including farm implement sheds, olive orchards, piggeries	25	4,856	16	1,412	10	6711
Commercial additions/alterations, including community facilities additions	28	1,558	17	2,013	20	1059
Tourist facilities (additions/alterations/signage)	0	0	3	8	0	0
Dredging / emergency dredging (Lake Albert and Alexandrina and River Murray)	2	8	0	0	0	0
Land division	21	0	11	0	8	0
Total	196	11,054	148	8,842	130	15,315

Dwellings

The 30 dwelling applications lodged during 2012/13 were located in the following areas:

- 1 each in Coonalpyn and Tintinara
- 2 each in Meningie and Raukkan
- 6 in Tailem Bend
- 7 in Wellington East
- 4 in the Hundred of Bonney
- 4 in the Hundred of Seymour
- 1 each in the Hundreds of Coombe, Livingston and Peake

LOCATION	2009/10	2010/11	2011/12	2012/13	Total
Tailem Bend	20	3	2	1	26
Meningie	0	350	0	0	350
Tintinara	-1	0	0	0	-1
Wellington East	0	85	0	0	85
Coonalpyn	0	0	0	0	0
Rural Zones	13	4	7	-1	23
TOTAL	32	442	9	0	483

Overall Development Activity Trends

Land Divisions

The 8 land divisions lodged in 2012/13 could potentially result in only one new allotment. However with an amalgamation of one application reducing one allotment, there are no additional allotments proposed for the financial year.

It should be noted that not all of the above land divisions have received Development Approval and some of the applications are for boundary adjustments rather than new allotment creations.

The total number of allotments potentially created as a result of land divisions since 2008/09 is identified in the following table:

Financial Year	Total DA's including land divisions	Total Value (\$,000)	Dwellings
2004/05	217	10,134	35
2005/06	241	9,823	34
2006/07	230	7,229	28
2007/08	226	9,191	29
2008/09	192	6,623	15
2009/10	168	8,091	18
2010/11	196	11,054	27
2011/12	148	8,842	17
2012/13	130	15,318	30

Development Policy

Council staff work closely with Council's section 41 Strategic Planning and Development Policy (SPDP) Committee in implementing development policy projects and initiatives. The membership of Councils Strategic Planning and Development Policy Committee is:

- Cr Sharon Bland (Chairperson)
- Cr Jeff Arthur
- Cr Jeff Klitscher
- Cr Peter Wright
- Cr Neville Jaensch

Council adopted its Strategic Directions Report (SDR) in July 2011, which sets out Council's development policy work program for the next five years. During 2011/12 two significant development policy projects were commenced, which include the Land Use and Infrastructure Prospectus and the Industry and Motorsport Development Plan Amendment (DPA).

Land Use and Infrastructure Prospectus

The initial intention of the Strategic Land Use Infrastructure Prospectus was to form part of the basis for investigations for the Industry and Motorsport DPA, but also act as a prospectus for potential developers. The plan includes the location, capacity and costs associated with tapping into the major infrastructure within the Council district. The area is strategically located with major highways, railways, transmissions lines, SEAGAS pipeline, fibre optic cable infrastructure installed and/or running through the district and the prospectus brings this information together spatially to identify the locations where the best opportunities exist for potential industries and alternative energy developments to tap into the existing infrastructure. The outcome of the SLUIP may well be identifying areas in the primary industry zones that require a policy area or local provisions relating to infrastructure requirements which can be included in the DPA's.

Tailem Bend Motorsport Park

The motorsport industry bodies identified significant demand in relation to the provision of facilities for

motorsport at all levels, driver education programs and vehicle testing, well in excess of what can be provided for in existing locations within South Australia. This site has been identified as having strong attributes which lends itself to the development of this location for these activities and facilities beyond the already frequent use of the site (based on the infrastructure previously developed by Mitsubishi as a vehicle testing and development site).

Current provisions for the Motor Vehicle Track Zone are focussed primarily for use as a testing facility rather than for motorsport. There was a need, therefore, to introduce planning policies that will support and guide the development of this land for wider motorsport activities, including potential for associated industrial and commercial development that would benefit from being in this key locality.

The Tailem Bend Motorsport Park has potential to be a key contributor to tourism development in South Australia through leveraging partnerships, creating new and refreshed tourism developments, ensuring that external planning and policy impediments to sustainable tourism development are removed and encourages further investment in South Australia and the region.

Industry and Renewable Energy Facilities in Rural Areas

The Council area has been identified as having significant potential to establish renewable energy facilities in light of the transmission lines bisecting the Council, good solar access, access to the high-pressure SEAGAS pipeline and areas of poor primary production lands which may be more suited to partially accommodating renewable energy facilities. In addition, there may be instances where certain development (for example milling, gas power plants, etc) might not be suitable within the confines of smaller industrial sized allotments within, or on the fringes of towns.

There is a need, therefore, to review the current policy base applying to rural areas to ensure that it can accommodate these types of development, where appropriate, and without significant impact on the primary production potential of the rural area or on urban development.

Natural Resource Management and Climate Change

Local Action Plan

The Coorong Local Action Plan (LAP) Committee has continued its on ground works program and LAP Officers have maintained their pro-active role in the delivery of innovative projects. The LAP Officers are employed by Council and are funded through external funding as well as a Council contribution.

The Local Action Plan Officers assist landowners with a variety of initiatives and funding including stabilising sandhills and blowouts, clay spreading, lake shore erosion control, fencing remnant



vegetation and wetlands, revegetation and planting windbreaks, establishment of farm forestry as well as providing information to the community regarding the local action plan initiatives.

To ensure that this success continues for years to come the Coorong District Local Action Plan has been reviewed and renewed. This project commenced in November 2010 when Council was successful in obtaining Federal Government funding through the Strengthening Basin Communities (SBC) Program to undertake a review of the LAP and to create a new LAP. Council engaged Faith Cook (EcoProTem) to assist with the project.

The new LAP was adopted by Council in March 2012 and launched at Coomandook in April 2012. This followed an extensive period of community engagement and input from the LAP Committee. Coorong District Local Action Plan 2012.

Another excellent achievement by the LAP staff has been successfully obtaining additional external funding during 2012/13 which will ensure the LAP program continues for the next four years.

Caring for our Country Project – Coorong and Tatiara District Councils

In 2009/10 Council made a successful application to the Federal Government Caring for our Country funding for the Implementation of the Coorong and Tatiara Local Action Plans joint on ground works project. The funding totals \$2,159,200 over four years. The Caring for our Country project is being undertaken collaboratively between Coorong District Council, Tatiara District Council, Coorong District LAP Committee and the recently formed Tatiara District LAP Committee.

This project maintains the momentum for on-ground change among landholders in the Coorong District, achieved through the LAP on-ground works program. It will also expand the LAP program throughout the Tatiara District Council area and enhance partnerships between the community, government, statutory bodies, schools, local government, industry, Indigenous groups and individuals.

On-ground works programs will address a range of land management issues including wind erosion, dryland salinity, native vegetation and wetland decline. Landholder incentives for a total of about 55,000 hectares of works and 800kms of fencing over four years will be available subject to funding guidelines.

In 2012/13 interest has come from across the area with approximately 14,000 hectares of on-ground works and 150 kilometres of fencing were completed by 215 landholders. The Coorong Tatiara LAP team are extremely pleased with the response they have had to this project for 2012/13, and look forward to working with all of the landholders involved.



The table below is a summary of the four year on-ground works totals.

On ground works	Total hectares	Total km fencing
Sandhill stabilisation	1,700	198
Fodder shrubs	55	11
Perennial pasture establishment	42,130	323
Salt tolerant pasture establishment	852	51
Clay spreading	6,318	27
Fencing remnant vegetation	5,385	74
Revegetation – windbreaks & block	254	91
Protecting wetlands	1,172	53
Total	57,866 ha	828 kms

The project also has a significant awareness raising component involving working with groups, schools, volunteers and indigenous organisations. Actions include:

- LAP newsletters are produced and sent to 1,950 landholders by mail. Newsletters are also available on Council's website and from counter displays in Council offices.
- Displays at Keith, Mundulla, Coonalpyn shows and at the Karoonda Farm Fair.
- On-ground works projects were carried out in seven of the areas schools.
- 24 Community groups were supported including providing technical advice, funding advice, assistance with grant applications, resources, venue hire and printing.
- Partnership opportunities sought for joint displays, workshops, field days and publication with other NRM organisations.
- Seven Indigenous on-ground works projects.

- Workshops/field days held to aid farmer adoption of NRM practices include:
 - Soil Pit Field day, Narrung, 10/04/2013 (21 attended).
 - Soil Pit field day, Coomandook, 13/03/2013 (28 attended).
 - Rabbit control field-day, 18/06/2013 (25 attended).
 - Fox baiting workshop Mt Boothby, Martins Washpool, Messent, Gum Lagoon, Padthaway and Geegeela Conservation Parks, Jan/Feb 2013 (21 attended).
 - Upper South Irrigators Association workshop, 08/05/2013 (29 attended).
 - Water security workshop, Meningie, 15/05/2013 (73 attended).



South Australian Murray Darling Basin Natural Resource Management Board Funding

In 2012/13 Council received \$199,000 from the SAMDB NRM Board to carry out Land (\$85,000), Biodiversity (\$60,000) and Community Engagement (\$54,000) projects in the SAMDB part of the Council area.

In 2013/14 Council will receive an additional \$92,203 in funding through the SA MDB NRM

Caring for our Country program for community engagement.

The on-ground works achieved are listed in the table below.

On ground works	Total hectares	Total km fencing
Sandhill stabilisation	71	0.3
Perennial pasture establishment	1,799.05	1.61
Land rehabilitation, earthworks	72	
Clay Spreading	230	1.1
Fencing remnant vegetation	383	15
Revegetation, block & windbreaks	20	15
Total	2,275.05 hectares	33.03 kilometres

Biodiversity Fund 1

In July 2012 Council were advised that they will receive \$2.25m from the Clean Energy Futures Biodiversity Fund, which is part of the Carbon Farming Initiative. The funding is for the five years from 2012/13 and will run until June 2017.

The project covers the 1,531,100ha Coorong and Tatiara District Councils

The project emphasis will be on:

- Protecting EPBC listed plant communities and endangered flora and Fauna species. Priority will be given to the 3 EPBC listed endangered communities in our area and sites containing one or more of the 14 fauna and 13 flora EPBC listed species. (*Note EPBC = Environment Protection and Biodiversity conservation Act listing*)
- Increasing carbon storage

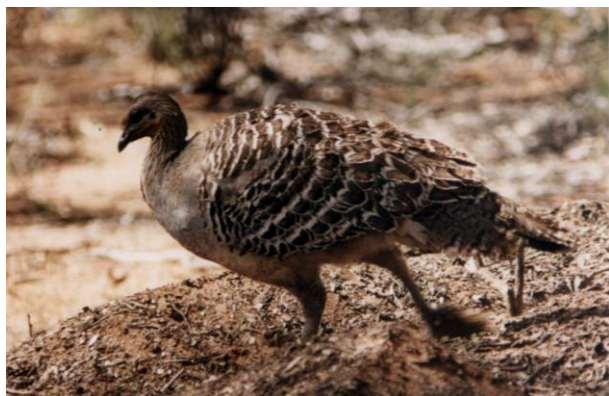
- The project will;
 - Establish new biodiverse plantings of mixed species that establish & re-connect well functioning native ecosystems.
 - Revegetate the landscape to improve connections between remnant native vegetation across public and private land.
 - Enhance the condition of native vegetation adjacent to existing Ramsar sites.
 - Establish and restore native wetland habitats.
 - Reduce the impacts of invasive species across connected landscapes.
 - Provide technical support for projects.
 - Provide a community skills, knowledge and engagement program.
 - Provide resources to individuals & groups for NRM.

On-ground actions completed in 2012/13 are listed in the table below

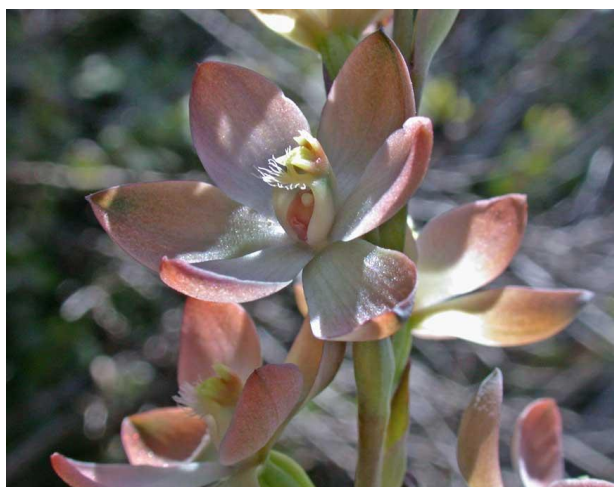
On ground works	Total hectares	Total km fencing
Fox control	57,651	-
Rabbit control on	6,630	-
Pest plant management	1,441	-
Fencing remnant vegetation and wetlands	1,305	33.44
Revegetation – block	183.5	14.64
Total	64,210.5	48.08 kms

Workshops / field days to aid farmer adoption of biodiversity practices

- Rabbit control field-day, 18/06/2013 (25 attended).
- Fox baiting workshop Mt Boothby, Martins Washpool, Messent, Gum Lagoon, Padthaway and Geegeela Conservation Parks, Jan/Feb 2013 (21 attended).
- Bridal Creeper Workshop, Mt Monster (14 attended excluding school students).
- Pest Forum, Keith, 17/04/2013 (16 attended).
- Aleppo pine removal workshop and tour, Tintinara and Meningie (12 attended).
- Native seed workshop, Taillem Bend, 08/04/2013 (21 attended).
- Revegetation workshops carried out at seven schools.
- Indigenous bush food gardens established at eight schools.
- Mundulla Yellows (local tree disease) workshop, Mundulla, 13/05/2013 (75 attended).



Nationally endangered species such as Mallee Fowl and the Metallic Sun Orchid will be protected with the aid of funding from the above two projects.



Biodiversity Fund Round 2

The Coorong and Tatiara District Councils Local Action Plan team has successfully sought \$1.368 million from the Australian Governments Clean Energy Biodiversity Fund Round 2 for the project titled *“Invasive species control & biodiversity enhancement in the Coorong & Tatiara”*. The four years of funding covers projects that will be implemented in both the Coorong and Tatiara District Council areas, an area of some 1,531,100 hectares.

The project emphasis will be on protecting Environment Protection and Biodiversity Conservation (EPBC) listed plant communities and endangered flora and fauna species and increasing carbon storage.

- The project will establish new biodiverse plantings of mixed species that establish and reconnect well functioning native ecosystems.
- Revegetate the landscape to improve connections between remnant native vegetation across public and private land.
- Protection of remnant native vegetation with fencing and reducing threats.
- Establish and restore native wetland habitats.
- Reduce the impacts feral animals and weeds on private and public land including road, railway and drainage reserves where there is a threat to biodiversity.
- Provide technical support for projects.
- Provide resources and build the capacity of individuals and organisations to support ongoing ecological management.

This project commenced in July 2013. The success of this funding will build on the \$2.25 million received in Round 1 of the Biodiversity Fund announced last year. The Round one and two projects will run until June 2017. This funding secures the future of the Council's LAP programs for another four years.

Caring for our Country Biodiversity Funding

The Local Action Plan (LAP) team have also been successful in obtaining further funding for the 2012/13 financial year. Council will receive an additional \$178,000 through the Federal Government's Caring for our Country funding program. The funding will enable the LAP team to:

- Deliver 20 kilometres of fencing to protect remnant vegetation

- Undertake 100 hours of weed spraying and undertake weed removal
- Undertake fox baiting for the protection of EPBC listed ground dwelling birds; and
- Undertake rabbit control on public reserves and road reserves to protect EPBC listed plants.

This project is now completed and the final on-ground works achieved are listed in the table below.

On ground works	Total hectares	Total km fencing
Fox control for protecting ground dwelling birds	57,651	
Rabbit control for protection of endangered flora	6,630	
Pest plant management	1,305	
Fencing remnant vegetation	1,210	31.25
Total	65,586 ha	31.25kms

Fodder Shrub Program

Council was successful in obtaining Federal Government funding through the Department of Agriculture, Fisheries and Forestry's Caring for our Country Program for a project titled *Securing Soils Under Productive Forage Shrub Systems*. Council has been successful in obtaining \$241,000 for this project to continue for a further two years.

This is a joint Program with the South Australian Research and Development Institute (SARDI) and Cooperative Research Centre for Future Farming Industries and the funding allows the employment of a full-time Project Officer based at SARDI at the Waite Campus in Adelaide.

Council have had \$272,000 of funding over the last three years to conduct establish and conduct grazing trials on saltbush in Coomandook and Yumali and on several established fodder shrub sites in the Peake and Coomandook areas, and this project will lead to wider adoption of a range of

fodder shrubs with an increased emphasis on inter row pasture species.



This project is now complete and a series of factsheets and a report have been produced.

These can be accessed from Council's website <http://www.coorong.sa.gov.au/LAP> or are available from the LAP Project Officers and will be distributed at shows and other community events.



Water Security

The rapidly rising cost of mains water has placed substantial pressure on the viability of grazing enterprises dependant on mains water. Annual water bills of over \$100,000 and water leaks costing more than \$10,000 are getting common. In February 2012, the LAP held a forum at Tintinara to look at short term practical water savings measures with over 200 attending.

As a follow up, in May 2013 the Coorong Tatiara LAP ran a Water Security Tour around the Meningie and Field areas with around 70 people in attendance. Council have received plenty of positive feedback about the content of this tour and hope to hold another one in spring around the

Colebatch/Woods Well area.



Participants experienced the following:

- An overview of regional hydrogeology with Steve Barnett of DEWNR.
- An on farm desalination unit being used to generate stock water from saline bore water.
- Water leak detection systems.
- A discussion of effective shandyng techniques.
- The pros and cons of using wedge holes.
- Use of on farm remote monitoring equipment capable of capturing water volume, salinity levels, and leaks.
- The story behind two landholders constructing a pipeline from Lake Albert to their inland properties.



Asset Management and Planning

The term “asset management” is used to describe the process by which Councils manage physical assets to meet current and future levels of service. Asset management is defined as the systematic and coordinated activities and practices, through which an organisation optimally manages its physical assets over their lifecycle. These asset management activities are identified in Council's Infrastructure and Asset Management Plan (IAMP).

All Councils, irrespective of size or location, need to ensure that the sustainable management of assets is a ‘whole of council’ responsibility, and recognised as such at all levels within the Council.

The Coorong District Council has undertaken a great amount of work in 2012/13 to ensure it has a robust and appropriate Asset and Infrastructure Management Plan (IAMP) for its road assets. With the assistance of consultants, Council undertook a condition assessment and revaluation process on Council's entire road network. The information will now assist with the preparation of future works programs. The practical challenge in road asset management is to find an acceptable balance between road network features, standards and condition and broad economic, social, safety and environmental community objectives.

In the coming years Council will develop further IAMP's for its buildings, storm-water infrastructure and CWMS infrastructure.

Infrastructure & Assets

Council has a total of 1,887 kms local roads comprised of 423 km of bitumen and 1,464 km of unsealed roads. Annual construction and maintenance programs are generally determined from a five year works program.

Routine maintenance, road condition and traffic monitoring was conducted to allow forward planning and programming of future rehabilitation, reconstruction and upgrading works.

Regular maintenance was carried out on Council's unsealed road network to ensure roads remain in a safe and trafficable condition. This years re-sheeting program included 31.1kms of granular overlays to existing unsealed roads. Shift patrol graders also operate on a 12-hour 6-day shift to

ensure appropriate maintenance of unsealed roads and to guarantee adequate utilisation of Council's plant.

As part of Council's annual Capital Works program, 8.7kms of sealed roads were re-sealed using applications such as spray seal and asphalt.

Major Road Construction

Tauragat Well Road

Council completed a further 4 kms of Tauragat Well Road in 2012/13. This involved reconstruction of the existing unsealed road to a sealed road. A total of 10km has now been constructed since the project began in 2010.



Mallee Street

The Mallee Street road construction continued with this years works, completing the section from Murray Street to Willow Street including the intersection.

Footpath Construction

Council is responsible for all footpath construction and maintenance works. As part of Council's daily responsibilities, routine inspections are conducted identifying required maintenance work.

Council allocates funding each financial year for the footpath construction program identified in a five year works program.

This year approximately 1km of footpaths were paved or resealed as part of Council's annual Capital Works program.

Stormwater Management

Kerb maintenance consists of replacing concrete sections of kerb that are broken or misaligned to the extent that they are no longer allowing water to flow and may pose a potential hazard.

Council carried out approximately 673 metres of kerb and watertable reconstruction as per the Capital Works program in 2012/13.

Community Wastewater Management Systems (CWMS)

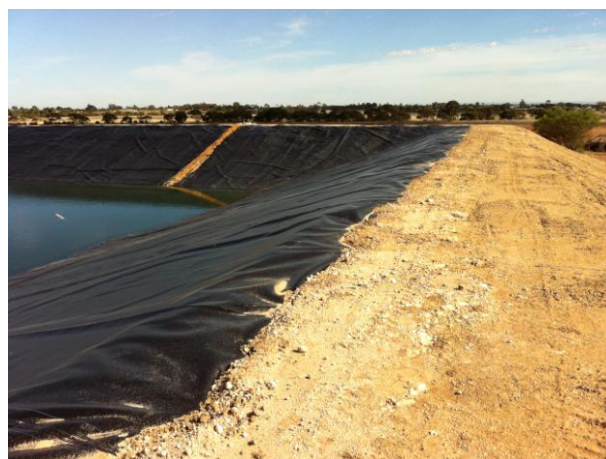
Asset Management Plan

As part of Council's process to implement a Community Wastewater Management System Asset Management Plan, an inspection and review was undertaken of all associated infrastructure across the district in 2012/13. The completion of this process will be undertaken in 2013/14.

Winter Storage Lagoons

This project builds on Council's investment in improving the Community Wastewater Management Schemes across the district. These schemes provide communities with improved effluent disposal and recycled water that is used in the irrigation of community open space areas. This in turn reduces Council's reliance on alternative water sources.

The two storage lagoons hold 24 million litres of recycled water which is used for irrigating community recreation areas including ovals, parks and gardens which maintains the quality and appearance of these areas for year round enjoyment of the community and visitors alike.



Pipework Cleaning

Council has a total of 31.29kms of underground sewer lines in the Council area.

In the 2012/13 year, 17kms in Tailem Bend were cleaned.

Waste Management

Kerbside Waste Collection Service



Following the closure of Council's Taillem Bend landfill site in 2010 a new method of waste management service delivery needed to be implemented. The new service delivery model has taken three years to evolve and has been reviewed at each step to ensure it is the most cost effective delivery method for the community.

The following services are now provided to residents:

- 3 Bin Kerbside Waste Collection Service.
- Optional 3 Bin en-route Waste Collection Service to residents living outside the kerbside collection area, who have access from their property to the main collection route.
- Optional dump voucher service which allows eligible residents the opportunity to dispose of waste at a discounted price at Council's various Waste Transfer Stations.
- En-route bin bank collection at strategically located areas to maximise resident participation.

drumMuster

Council provide the drumMuster service at it's Meningie, Tintinara, Coonalpyn and Jabuk Waste Transfer Stations in July and October each year.

In 2013/14 Council look to increase the service provided by including Taillem Bend as a collection point.

Other Council Assets

Parks and Gardens

Council provides a host of parks and gardens in all towns for residents to enjoy. Council's parks and gardens are maintained daily to ensure they are safe for all.

Council continued the upgrade of the existing irrigation to enable the use of recycled water.



Cemeteries

Council operates and maintains a variety of historical, monumental and lawn cemeteries.

Airfields

Improvements to equipment and maintenance procedures were undertaken at the Tintinara and Meningie airstrips.

Fire Prevention

Building Fire Safety Committee (BFSC)

The focus of the BFSC is to ensure that buildings are adequately protected against fire and where buildings have been identified as high risk, the buildings will be high on the priority for fire safety inspections. Section 71 of the Development Act 1993 specifically provides obligations upon the Council in relation to Building Fire Safety. Specifically it requires the Council to establish a Building Fire Safety Committee and provides powers for "Authorised Officers" to investigate whether or not building owners are maintaining proper levels of fire safety in their buildings for the protection of all occupiers, whether they are residents and workers who use them regularly, or clients and visitors who use them occasionally.

Council's BFSC consists of Building Consultant Dave Vandborg, an officer from the Country Fire Services and a Council appointed

representative, Peter Harmer, who has expertise in the area of fire safety.

The role of a building fire safety committee includes:

- Developing appropriate building fire safety inspection policies.
- Examining the fire safety of buildings that have been identified as having inadequate fire safety provisions.
- Issuing notices of fire safety defect to building owners, which identify fire safety provisions that need to be upgraded to an extent that provides a reasonable level of safety for occupants.
- Where appropriate, negotiating a cost-effective performance solution with a building owner to reduce fire safety risks to an acceptable level.
- Issuing notices of building work required to raise the building fire safety to a reasonable level of safety.
- Initiating enforcement or other action to ensure a building owner complies with a notice of building work required.

The BFSC met in twice during the 2012/13 financial year.

At the November 2012 meeting, the BFSC had 29 specific fire safety points on its agenda encompassing six individual properties. By the close of the financial year this was reduced to nine items that need be resolved involving three properties. The remaining properties are in the most part endeavouring to meet compliance with the recommendations of the Building Fire Safety Committee.

Compliance with the legislative requirements of Building Fire Safety is an area that requires resources to ensure reliable and cost effective services and solutions are engineered to meet the needs of the property owner. An owner inherits obligations under South Australian Building Legislation, the Building Code of Australia and the Work Health and Safety legislation to ensure the inspection, testing and maintenance of nominated essential safety provisions are complied with as required.

Fire Management

During the 2012/13 Fire Danger season;

- 89 Section 105F notices were issued to reduce fuel loads on properties prior to the onset of the fire danger season (October/November each year), and
- 34 Schedule 9 permits were issued by Council to burn during the fire danger season (February 15 and March 31).

The following table indicates the fire management activities for the last three years.

	2010/11	2011/12	2012/13
Section 105F Notices – Issued	92	140	89
Schedule 9 permits issued	78	72	34

The number of notices and permits issued by Council has declined and this is due in part to the increase in community education through the provision of Country Fire Service information booklets 'Your guide to bushfire safety' and the expectation of property owners and neighbours regarding bushfire readiness and safety.



Economic

Objective – Prosperity

Facilitate economic **prosperity**, growth and employment throughout the district.

Economic Development

- 3.1 A strong and prosperous economy built on diversifying our established industries, business and enterprises, and attracting new industries and investors through collaboration in Regional, State and National partnerships.

Tourism

- 3.2 To have a vibrant and growing tourism industry.

Tourism

Coorong Tourism and Economic Development Plan

Adopted in November 2011, the Tourism and Economic Development (TED) plan provided for a way forward to encourage new economic development opportunities and achieve the key objectives outlined in the plan.

- Touring Routes and Loops
- Indigenous Cultural Experiences
- Scenic Flights
- Accommodation
- Water based Activities
- Good Food, Great Service on the Road
- Signage and visitor Information



Tourism Infrastructure Plan

Adopted in June 2012, the Tourism Infrastructure Plan was developed as a priority action, resultant of the Tourism and Economic Development Plan. The plan identified and prioritised major infrastructure projects that Council could support to assist the local tourism Industry.

Identified Tourism Infrastructure Projects

- Dickson Reserve – Tailm Bend
 - Completion of the footpath and wharf front
 - Feasibility report on moorings and waste disposal site for houseboat
- Fred's Landing - Tailm Bend
 - Prominent signage
 - Seek external funding for conceptual designs on future improvements
 - Feasibility report on houseboat moorings
- Meningie Lions Park and Streetscape – Meningie
- Meningie Boat Ramps and Jetties – Meningie
 - Complete a masterplan
 - Seek external funding to implement the masterplan
- Visitor Information Office – Meningie
- Meningie Aerodrome – Meningie
 - Feasibility report to investigate potential benefits of further investment and upgrade of the runway
- Coonalpyn Caravan Park – Coonalpyn
 - Development of a business plan
 - Implement business plan
- Roads and Signage – district wide
 - Develop and signpost touring routes

Community Development

Objective – Well Being

Actively enhancing the quality of life for the community by encouraging health, **well being** and safety.

Community Development

- 4.1 Enhancing the quality of life of the community by encouraging community development opportunities and undertaking a key liaison role.

Older People and People with Disabilities

- 4.2 Enhancing the quality of life for older people and people with disabilities.

Health and Community Safety

- 4.3 Enhancing the quality of life of the community by advocating, supporting and undertaking health and community safety initiatives.

Community Transport

- 4.4 Enhancing the quality of life of the community by advocating for and supporting community transport schemes and services as well as improved access and mobility across the district.

Sport and Recreation

- 4.5 To provide a wide range of sporting and recreational facilities and support region wide sport and recreation programs.



Community Development

Community Support

The Coorong District Council continued to support community groups and organisations through its community grants funding streams: the Community Events Grants and Donation program. A total of \$29,290.90 was allocated during 2012/13.

Funds were also allocated for a range of activities and sponsorships including Youth and support to local groups and events.

A total of 20 community organisations were assisted, which includes in-kind support from Council staff and outreach programs such as Healthy Murraylands and OPAL.

Community Events Grants and Donations program 2012/13 recipients:

Community Organisation	Project Description	Amount
Tailem Bend Lions Club	Repaint guttering, windows and door frames of the Old Scout Hall	\$226.00
Tintinara Friends of the WCH (Women's and Children's Hospital)	Funds to assist with The Mad Hatter's Tea Party – breaking down the barriers for rural and socially isolated women and children	\$1,400.00
Tailem Bend Golf Club	Upgrade of men's toilets	\$2,950.00
Tailem Bend Bowling Club	Safety upgrades, weather shelter and concrete path/flooring	\$4,690.00
Tintinara Lions Club	Purchase firewood saw bench and log splitter	\$5,000.00
Tintinara Heart of the Parks	Floor coverings	\$3,500.00
Coomandook Amalgamated Pastime Club	Ted Freak memorial seat	\$3,000.00
The Friends of the Tintinara CWA Building Preservation Society Incorporation	Paint external fascias and timberwork, repair window frames	\$2,630.00
Tailem Bend Lions Club	Webb Street beautification and painting project	\$894.90
Meningie Progress Association	Meningie North entrance project	\$5,000.00
Total		\$29,290.90

Youth Programs



Council provided support to 9 families under the Individual Sport and Cultural Grants Policy, providing financial assistance to children who wish to pursue sporting and cultural activities at an elite level.

Murraylands Careers Expo

The Murraylands Careers Expo was held on 10 May 2013 at the Murray Bridge Racecourse. Council's extensive display at the event showcased the varied and diverse opportunities available within local government and exposed Council to contact with in excess of 1,000 students from the Murraylands, Adelaide Hills and surrounding regions. In conjunction with OPAL staff, the site was a major attraction to expo goers and had a healthy lifestyle emphasis.

At the conclusion of the Expo, all exhibitors were invited to a presentation during which Council was rewarded for effort by being awarded Murraylands Careers Expo Best Exhibit 2013.

Youth Contributions

Council provided financial contributions towards various activities held across the district for our young people during 2012/13. This funding enabled the participation and involvement for young people through social gatherings and interaction at events such as Bluelight Discos, the Combined School Social at Coomandook, the Tintinara Wool Show and the Meningie Food Fun and Family Fair.

Community Libraries

Council contributed \$49,735 to five community school based libraries during 2012/13. This financial assistance ensured that all Coorong Council residents have access to modern, free public library services.



OPAL

Obesity Prevention and Lifestyle (OPAL) is a program aimed at supporting children through families and their communities, to be healthy now and stay healthy for life.

OPAL is a long-term commitment involving Federal, State and Local Governments, operating within the community for five years to maximise the chances

of delivering lasting social change and to ultimately reduce the rate of childhood obesity.

The program commenced in October 2012 with a considerable amount of time spent introducing the program to the community through meetings with stakeholders and attendance at community events.

Key achievements during this time include:

- Generating, partnering and promoting over 70 projects including attendance at community events.
- Launching OPAL's 2013 Healthy Breakfast Theme "*A healthy brekky is easy as 'Peel, Pour, Pop'.*"
- Peel, Pour, Pop theatre shows performed for all schools in the Council region to encourage children to start the day with a healthy breakfast.
- Edible School Garden Grants which will see approximately \$9,000 delivered to local schools and kindergarten to establish or develop edible school gardens.
- Supporting the Raukkan General Store to provide meal packs for the community.
- Delivery of the *Eat A Rainbow* program to early childhood settings.
- Healthy Clubs workshop facilitated by Nat von Bertouch.
- Nature Playgrounds workshop delivered by international expert Adam Beinenstock for early childhood educators and Council staff.

Older People and People with Disabilities

Council's HACC (Home and Community Care) Program provides home and community-based care to frail, older people, those with disabilities and their carers. Its aim is to provide basic support to those in need, allowing them to live at home as independently as possible.

The current plan for HACC within the Council region is to increase the supply of basic HACC services, specifically those directly under the auspices of Council (such as social activities, health information, home maintenance and home modification).

Council intends to consolidate the HACC services it provides and to increase the promotion of services provided by other local health providers. Another

priority is to increase the quality and quantity of HACC services available to the community, with an emphasis on those from Indigenous and culturally-diverse backgrounds.

Department of Further Education, Employment, Science & Technology

Adult Community Education (DFEEST - ACE)

ACE classes are non-accredited classes aligned with the Certificate 1 in IVEC curriculum, designed to create pathways to further education, employment and volunteering.

Other projects funded by the Department for Communities and Social Inclusion (DCSI) through the Tailem Bend Community Centre include mental health awareness events, grant mentoring workshops, cooking classes and social enterprise initiatives.

Home Maintenance and Modification statistics 2012/13

Tailem Bend	59
Meningie	30
Tintinara	21
Coonalpyn	15
Other	10

Location	Modification project	\$ Amount
Tailem Bend	10	10,227
Meningie	7	5,826
Coonalpyn, Culburra, Tintinara	4	1,340
TOTAL	21	17,393

Health and Community Safety

Food Safety

Council undertakes food premise inspections and provides community education opportunities to ensure adequate food safety within the Council district.

A summary of the Council's statistics for 2012/13 are:

- There are 111 registered food businesses under the Council's jurisdiction; during this reporting period 64 routine inspections were conducted. These routine inspections resulted in 10 follow up inspections to confirm compliance with issues raised at the initial inspection.
- Of the 10 follow up inspections, four businesses were sent letters advising them to undertake a particular course of action to resolve matters of importance that were discovered during the routine inspections. The remaining follow up inspections were for minor compliance issues, which were easily resolved.
- Council also conducted inspections for eight alleged food complaints. Of the eight complaints six were justified and two were unable to be substantiated through inspection and interviews. The justified complaints were resolved quickly by the business proprietors.

Council also takes a proactive approach to food handler training and community education. The promotion of good food hygiene principles to food handlers is an ongoing service as many food businesses and community organisations have a turnover of staff and volunteers.

During this reporting period, two Food Handling and Safety Training Courses were organised. The two courses were hosted by Council and presented by TAFE SA. The use of an accredited training organisation provides the participants with a recognised certificate of achievement that assists business owners in providing relevant professional development to their staff.

The ongoing support of the training courses endorses the Coorong District Council's objective of promoting food safety and hygiene, highlighting the need for the continuing education of food handlers within our community.

Council takes every opportunity available to promote its food hygiene and food safety programs including talks at the local schools during Pet Awareness Workshops and attending special event days such as the Family Fun Day at Meningie and the Health Day at Raukkan.

In summary, Council is conducting routine premise inspections as well as community education initiatives to ensure adequate food safety within the Council district.

Waste Control Systems

Council has continued the systematic pump out of residential properties with septic tanks that are connected to Councils Community Wastewater Management Schemes (CWMS). The systematic pumping of septic tanks assists Council to maintain the CWMS infrastructure to a manageable level and extend the longevity of each of the schemes, as well as comply with the Public Health Act (Wastewater) Regulations.

Council has four towns with CWMS schemes; Tailem Bend, Meningie, Tintinara and Wellington East. 458 tanks were desludged, with less than 2 percent of residences receiving information letters advising of the condition of their tanks and the maintenance required to bring the tank up to an appropriate standard.

The Wastewater Treatment Plants (WWTP) installed Tailem Bend, Tintinara and Meningie produce recycled water that is used for irrigation purposes and over winter the excess water will be stored, where appropriate, in Council's retention ponds. The water is sampled periodically and tested for E.coli, suspended solids and biochemical oxygen demand.

Both the Meningie and Tailem Bend WWTPs require monthly sludge evacuation from the onsite holding tanks to ensure optimal performance of the systems. The scheduling and implementation of the monthly de-sludge is organised to ensure regulatory compliance. As there is a risk management concern with this procedure, Council's Environmental Health Officer (EHO) oversees the process to manage any incidents or spills should they occur.

Council approved 47 new Wastewater System applications in 2012/13. Of these applications 40 were for septic tanks including 15 alterations to an existing system and 25 new installations, 28 of the

septic tanks were connected to the CWMS schemes and 12 had on site soakage systems. There were 7 aerobic wastewater system applications received during this reporting period.

Council identified a number of wastewater systems and underfloor plumbing that had been installed without prior Council approval during 2012/13. The installation of unapproved wastewater systems is an ongoing compliance issue for Council. It must be noted that in the majority of cases the wastewater systems identified as being installed without approval did not meet the required regulatory plumbing standards. Wastewater systems not installed to the required standards can pose a potential health risk to people, pets and livestock and have detrimental effect on the immediate environment.

Mosquitoes, Bees and Rodent Control

The Mosquito and Plant Research Laboratory at the University of South Australia (UniSA) has provided mosquito surveillance and spot control services for the Coorong District Council along with six other local councils along the River Murray in South Australia, from 1 September 2012 to 30 April 2013. This is the fourteenth consecutive year of operation of this valuable service. Due to environmental conditions there wasn't a requirement for a winter surveillance program again this year. This was due to the low number of Ross River Virus and other Arbovirus reports through the season.

During this season UniSA trapped a total of 29,986 adult mosquitoes and these were collected from 35 monitoring sites, across the seven councils providing information about the diversity and abundance of mosquitoes along the river. This catch size represents a near doubling of the total catch on the previous year (15,282). The catch in the Coorong however, was down by only 65% of the previous annual catch compared to 80% overall. The Coorong anomaly is a pattern consistent with the distinct nature of the mosquito communities in the Council area compared to the other River Murray councils.

The increase in the overall number of mosquitoes caught along the River Murray during the season did not correspond to an increase in the notification of arboviral disease in SA which dropped slightly from 285 in 2011/12 to 247 for 2012/13. There were 177 Ross River virus reports and 70 Barmah Forest virus reports this season.

The Coorong District Council area recorded a considerable increase in mosquito numbers, from 5,458 in 2011/12 to 16,467 this season from the five traps over eleven trips. Although there was a significant increase in mosquito activity there was not a corresponding increase in Arbovirus reports, with only three cases of Ross River virus down from nine previously and only two cases of Barmah Forest virus the same as in 2011/12.

Council undertakes mosquito surveillance and baiting as an adjunct to the UniSA program and provides monthly activity reports to SA Health. The reports detail the activities undertaken across the sites identified as problem or potential problem areas for mosquito breeding. During this reporting period Council undertook 74 specific site inspections that involved dipping, checking, restocking and where necessary the relocation of bait stations to ensure full coverage of the problem areas.

Bee swarms in public locations also dropped off this reporting period although they continue to be an area of public health concern. The change in weather conditions has seen a decrease in the number of hives that required removal by pest control contractors.

Once again this year has seen a decrease in rodent control measures due to the drop in the number of reports of mice and rats in the district.

Feral pigeons congregating and roosting in the eaves of public and private buildings as well as on open roof spaces also reduced during 2012/13. Council engaged when necessary a local contractor to bait, trap and dispose of the pigeons.

Public Health Act implementation

Following the repeal of the Public and Environmental Health Act 1987, the South Australian Public Health Act 2011 has now come into full effect. At the same time, all Regulations were remade including the General, Legionella and Wastewater Regulations, and the new Onsite Wastewater Code was implemented.

The new legislation will provide the operational framework for all Environmental Health Officers in relation to their roles. The focus of the EHO has now changed due to the change in definition of Public Health under the new Act:

'the health of individuals in the context of the wider health of the community'.

A full risk assessment of each issue must now be undertaken to determine the level of risk to the wider community and a flow chart is used to determine the most appropriate steps. The role of the EHO has now evolved to more than just simply vermin in one person's backyard to encompass more complex issues that potentially deal with large scale issues that have ordinarily been dealt with through other agencies.

The new onsite Wastewater Systems Code now provides council EHO's with the legislation to approve all different types of onsite wastewater systems including reed-bed systems, composting toilets and worm farm systems. Changes to the legislation also mean that certificates of completion and compliance (COC) must be provided to Council by licensed plumbers within 14 days of completing any work and installing irrigation areas for aerobic system.

Immunisation

The school based immunisation program is subsidised by the South Australian Health Department and provides access to vaccinations through nine school based clinics. The clinics are organised by local contractors and take place at Coomandook, Meningie and Tintinara resulting in 218 school based vaccinations.

Council also hosts influenza workplace clinics for Council staff and Elected Members. There were three clinics organised with 31 people receiving the influenza vaccine.

Animal Management

Responsible dog ownership includes taking all reasonable precautions to prevent your dog from wandering from the property on which it is housed and is promoted widely by the Dog and Cat Management Board. This initiative is supported by Council through the strategies highlighted in its Animal Management Plan

	2009/10	2010/11	2011/12	2012/13
Total dogs registered	2054	2036	2068	2008
Dog registrations total income	38207 \$	37019 \$	36550 \$	35947 \$
Transfers/ replacement tags	42	57	12	43
Wandering dog complaints/ issues	124	153	114	81
Dog returns w/out expiation	62	66	67	38
Dogs impounded	62	87	47	43
Claimed by owner	20	27	10	11
Euthanased	11	17	9	7
New home	31	43	28	25
Barking dog complaints	15	10	16	20
Dog attacks – person, another dog, stock	1 0 5	1 3 1	1 1 2	1 2 3
RSPCA issues attended	6	3	6	6
Wandering stock issues attended	33	16	18	16

Local Government Act

During 2012/13 the following activities occurred:

- 8 abandoned vehicles were towed in by Council.
- 22 illegal waste/litter problems were cleaned up by Council. This consisted of household rubbish, televisions, construction debris and old tyres.

The illegal dumping of litter extended across the district with roadside reserve areas being the preferred location for illegal dumping.

The following table indicates the abandoned vehicle and litter issues dealt with over the previous three years:

	2010/11	2011/12	2012/13
Abandoned Vehicles	10	8	8
Litter Issues Cleaned Up	18	7	22

The increase in illegal dumping activities can not be attributed to any singular event or action and therefore the low incidence recorded during 2011/12 could be an anomaly.

Parking

Council provides a valuable job in monitoring parking and enforcing the Australian Road Rules for the purpose of public safety and community benefit as well as ensuring that Council's infrastructure is protected. The process of monitoring parking across the district includes the enforcement of unlawful parking on footpaths and roadside verges ensuring pedestrians can walk safely and emergency vehicles such as ambulances and CFS vehicles can get to their destination without delay.

Community Transport

The Murray Mallee Community Transport Scheme, a section 43 subsidiary of Council, continues to assist residents in the Murray Mallee region by providing information, coordinating and brokering transport services for the transport disadvantaged.

A significant achievement for the scheme in 2012/13 was a complete overhaul of their corporate branding, which also led to the launch of their website, www.murraymalleetransport.com.au

Sport and Recreation

Starclub

Council continued to support the Starclub Development program which is a partnership between the South Australian Office for Recreation and Sport and regional councils, health services and community organisations. STARCLUB Field Officers work with sport and active recreation communities and are an essential community sport and active recreation resource. STARCLUB Field Officers work with the community to:

- Develop and maintain a strong, vibrant sporting and active recreation culture.
- Increase community participation in sport and active recreation.
- Improve the quality of sport and active recreation opportunities.
- Develop and maintain well managed sustainable sporting and active recreation clubs and associations.

Healthy Murraylands

The Healthy Murraylands project commenced in August 2011 and is developing outstanding council, health and community outcomes.

Healthy Murraylands, a Healthy Community Initiative funded by the Australian Government is making a positive difference to the lives of predominately unemployed adults in the region. The project has built community capacity by subsidising training for 31 local people to become qualified fitness instructors. The greater number of

local instructors is helping to overcoming barriers such as limited access by boosting the number of local healthy lifestyle programs. In addition, greater support for gym volunteers, pool supervisors and Community Foodie volunteers has seen an increase in the use and active participation of our parks, reserves, walking trails, community gyms, pools, gardens and leisure facilities.

Healthy Murraylands continues to promote healthy lifestyle messages on local radio, newspapers and newsletters as well as hosting engaging activities such as cooking demonstrations, gardening and pedometer challenges at local shows and events.

On a typical day, Healthy Murraylands is subsidising eight healthy lifestyle sessions ranging from walking groups to senior gym sessions and garden workshops in the region. This equates to twenty five different programs and forty three different sessions on offer weekly. Over one hundred and seventy five residents are participating in and benefiting from these sessions each week.

The five councils of the Murraylands have partnered together to deliver this successful project. They created and in August 2013, adopted a Healthy Murraylands Policy to embed healthy communities into core business to make this work sustainable into the future.

Healthy Murraylands is funded until 30 May 2014.



Organisational Development

Objective – Employer of Choice

Being an **employer of choice** that attracts, develops and inspires highly talented employees and elected members.

Excellence, Innovation and Capacity

- 5.1 Have appropriate organisational capacity and culture to ensure an innovative, effective and efficient organisation.

Elected Member Training & Development

- 5.2 Provide appropriate support, development and training opportunities for all Elected Members.

Human Resource Management

- 5.3 To develop and promote Council as an 'employer of choice' and to facilitate the attraction and retention of highly talented staff.

Workplace Health & Safety

- 5.4 To promote safety in the workplace through best practice Workplace Health and Safety (WH&S) plans, policies and actions.

Information & Communications

- 5.5 To have an Information Technology (IT) and Records Management service that keeps pace with Council and Community needs.

Excellence, Innovation and Capacity

Council's future office accommodation

For some time, Council has been undertaking an office accommodation review as part of its overall plan for continual improvement and more effective customer service. Part of that review has predicated the relocation of the Principal Office from Meningie to Tailem Bend, and a commitment from the Council that a visual presence and service provision will remain at Council's other offices located at Meningie and Tintinara.

In November 2012, Council adopted a recommendation from its Long Term Office Accommodation Working Party, which will see the construction of new two-storey office accommodation at Lot 13 (101) Railway Terrace Tailem Bend, including rooms and facilities for community use.

Council staff spent the remaining majority of the 2012/13 year:

- Liaising with contractor (Kennetts Builders) to proceed to full design and build stage.
- Obtaining the necessary planning consent and demolition approval.
- Negotiation of short-term lease on Customer Service Centre (93a Railway Terrace, Tailem Bend) for a period that will allow for the project completion and occupation.
- Providing staff and media with regular progress updates.

Building Rules Consent will be granted shortly, and demolition work is expected to begin in November 2013.



Organisation Structure Review

In line with Council's Strategic Management Plan and the need to deliver effective, efficient and best practice services to Council's internal and external stakeholders, Council engaged Morton Philips to conduct an efficiency and effectiveness review.

The aim of the review is to provide feedback about Council's capabilities to fulfil its operational, technical, human resource, financial and customer service requirements.

Council adopted the report (undertaken at the direction of the former Chief Executive Officer) in November 2012. Further consultation with individual workgroups, alignment of staff against proposed reporting structures and the general report outcomes have been deferred until the new Chief Executive Officer commences in 2013/14.

Elected Member Training

Council is committed to Elected Member training and development, and this is demonstrated in its Elected Members Training and Development Policy. During 2012/13 Council provided ongoing opportunities for training and development in accordance with this policy. The training and development opportunities that Elected Members attended included:

- Australian Coastal Councils Conference
- Elected Members Code of Conduct training
- LGA AGM and Conference
- LGA Showcase and General Meeting
- LGMA National Congress and Business Expo
- LGA Roads and Works Conference
- Murray and Mallee Region Priority Setting Day
- Murray Darling Association Conference and AGM
- National General Assembly
- National Local Roads and Transport Congress

The development of a meaningful Elected Member Training and Development Plan has been deferred to the 2014/15 financial year. This will allow more time for members to undertake a training needs assessment and address the gaps identified, particularly as Councillors draw to the end of their

term and are determining whether to seek re-election or not.

Human Resource Management

Training and Work Experience

Demonstrating its ongoing commitment to staff development during 2012/13, employees participated in a variety of training and development activities, both general and job specific. Council staff also completed qualifications accessed as professional development, including Frontline Management, Diploma in Management and Diploma of Recordkeeping.

Council also hosted two work experience students from Unity College in 2012/13. Jemah Finn and Christina Morris attended Council in October 2012, with Christina being based at the Customer Service Centre and Jemah within the LAP Team at the Tintinara Office. Both candidates enjoyed a busy week, and had the opportunity to assess different career paths within local government.

Employee Reward and Recognition Program

Annual employee recognition was again a feature at the end of year Staff and Elected Member Christmas Function, with Council continuing to award 'inside' and 'outside' employee of the year perpetual trophies. Since this award has been introduced, the following staff members have been the successful recipients:

Year	Inside	Outside
2009	Christine Hartmann	Rick Schulz
2010	Jim Quinn	Kevin Lee
2011	Laura Peters	Darren Gurney
2012	Ron Downs	Ian Appleton

Council will continue to strive towards developing an attraction and retention program to promote the

principles of work life balance for its employees, establishing itself as an employer of choice in the local community.

Council, on an annual basis also recognises lengthy service, with both Council and Local Government Association Certificates, commemorative wine and gift vouchers being presented on an annual basis.

Human Resource Management – Statistical Results

Council's turnover during 2012/13 increased from the previous year, with the resignation of several key personnel, the retirement of a long standing Grader Operator and the migration of the Garbage Compactor Operator to Cleanaway with the awarding of the rubbish collection contract. Additionally, Council's Rates Officer functions were absorbed into existing staff roles within the Community & Corporate department. However, Council's recruitment processes during 2012/13 netted several outstanding new employees who are bringing new and innovative work practices into the organisation.

Employee Statistics	30 June 2013	30 June 2012	30 June 2011
Total employees	73	77	78
Full time equivalents	58	60	
Total males	45	45	49
Total females	28	32	29
Employee turnover	13.2%	11.6%	9%
Employee absenteeism (hrs/employee)	38.60	29.6	46.76

Workforce Planning Project

The Workforce Planning Project came about through strong feedback from local government members that there was a need for the LGA to provide a service that would assist in the development of workforce plans. On the strength of this feedback, the LGA secured initial funding from the Local Government Research & Development Scheme to conduct a pilot project. In addition the LGA included this issue in the application to the Federal Government's Local Government Reform Fund which has since been approved.

Workforce planning is a business imperative that underpins:

- Strategic and business planning.
- The budgeting process.
- Identification of workforce demand and supply issues.
- Executive decision making.
- Assessment of workforce risk and workforce development strategies (risk mitigation).
- Identification of critical job roles.
- Sustainable workforce development strategies.

In December 2012, Council was invited to take part in Round 3 of the Workforce Planning Project, which was timely, given the recent Efficiency & Effectiveness review, and also considering that Council's Annual Business Plan includes has an action of:

5.3.3 Implement Workforce Planning & succession planning principles throughout the organisation

Council's Workforce Planning Project team consists of the Director Community & Corporate, Human Services Co-ordinator, Manager Technical Services and a Grader Operator. The Director and Human Services Co-ordinator commenced attending workshops in April 2013, conducted by the Local Government Association and Workforce Planning Australia, followed by internal workshops with the project team. Data was gathered from staff on the following areas:

- Staff demographics
- Employment patterns
- Working arrangements
- Career development
- Work life intentions
- Career aspirations
- Attraction factors
- Productivity improvements
- Working conditions
- Retention factors

The project team also analysed Council's job roles identify critical roles and skills shortages. Having gathered all of this data, the project team then devised strategies and time frames, with a method of integrating the plan into the strategic planning process being the final step.



Workplace and Safety

Coorong District Council is committed to ensuring that employees are provided with a healthy and safe place of work by:

- Management commitment to work health and safety in accordance with Council's corporate objectives.
- Development of programs and action plans which outline identified policy objectives and procedural requirements.
- Implementation of individual elements as outlined in the program and action plans.
- Measurement and evaluation of the WH&S management program against defined objectives, targets and performance indicators.
- Reviewing management systems to identify scope for continuous improvement.

Council's WH&S program in 2012/13 included the following initiatives:

- Health and safety training provided to staff throughout the year to enhance their knowledge and awareness.
- Training in workplace safety and Council's policies, procedures and practices provided to all new employees as part of their induction process.
- Continued commitment to the health and wellbeing of employees with the provision of skin cancer screening, health checks, immunisations for staff and free membership of LGA Fitness2live. Fitness2live is an online program that gives members access to health assessments, weight loss and lifestyle plans, training programs and an extensive library of fitness and nutrition articles and healthy recipes.
- Development of a 'user friendly' iPad application, enabling staff to carry out safety inspections and download the results in a timely manner.
- Participation in an audit by the Local Government Association Workers Compensation Scheme of Council's work health & safety systems. Council achieved 86% compliance with the first three standards of the

performance standards for self insured entities. A plan was developed to address the areas of non-conformance.

In addition to the above, a change in health and safety legislation occurred on 1 January 2013 necessitating a review and update of the suite of health and safety policies, procedures and templates.

Lost Time Injuries (LTI)

The LGAWCS provides Council with monthly injury statistics and six-monthly performance reports. As shown on the following page, Council had four claims which is an increase on the previous year. Despite ongoing training in manual handling, the impact of an ageing workforce continues to be apparent, with the 75% of claims being in the outside workgroups, in the upper age bracket.



Year	No. of Claims	No. of LTIs	LTI Days	Freq. Rate	Duration Rate	Incident Rate	5 Day No.	1 Year No.
2005/06	2	1	2	7.7	2.0	1.5	0	0
2006/07	7	2	10	15.6	5.0	3.1	1	0
2007/08	1	0	0	0.0	0.0	0.0	0	0
2008/09	4	1	4	7.9	4.0	1.6	0	0
2009/10	3	2	23	24.4	11.5	4.9	1	0
2010/11	3	0	0	0	0	0	0	0
2011/12	2	0	0	0	0	0	0	0
2012/13	4	1	1	7.7	1	1.5	0	0

Note: all data is derived from the June 2012 CATS (Claims Analysis Tracking System) statistics – each year is subject to development due to ongoing long-term claims.

Nature of Injury	2011/12	2012/13
Sprains, strains of joints and adjacent muscles	2	3
Poisoning, toxic effects of substances	0	0
Disorders of muscle, tendons and soft tissue	0	0
Fall from height	0	0
Penetrating wound	0	1
Total	2	4

WH&S Internal Auditing

Council's Internal Audit Team carried out audits on the following WH&S procedures:

- OSP 02-03 Internal audit procedure
- OSP 05-01 Accident and incident report and investigation procedure
- OSP 05-02 Plant and equipment procedure
- OSP 05-03 Hazard management procedure

- OSP 05-04 Workplace inspection procedure
- OSP 06-04 Manual handling procedure

The results of each internal audit were reported to the WH&S Committee and Leadership Team to address non conformances. The internal audit program was suspended in late 2012 due to the

impending change of legislation, which would necessitate all internal documents to be reviewed.

Information and Communications

Records Management

Council's electronic records management system (TRIM) has been in operation for just over 2½ years, with staff capturing over 42,000 documents since the system was implemented. Council's former electronic records system only captured approximately 35,000 documents in 9 years.

Council is continuing with the ongoing cataloguing and sentencing of its older records prior to the amalgamation of the three former councils (Meningie, Peake and Coonalpyn Downs) in 1997. Council staff, together with our records consultants, have consignments of the remaining pre-amalgamated records processed which will be transferred to State Records for storage in their Gepps Cross Repository. These records will be kept in a climate controlled environment, ensuring their preservation for future generations. These records include Council meeting minutes and agendas, assessment books and other records which are of a permanent nature. The general public can research these records via the State Records website www.archives.sa.gov.au and access and view these records at the State Records Repository at Gepps Cross.

In 2012/13 Council obtained approval from State Records for the destruction of 13 linear metres of records. These were listed and approved prior to destruction in accordance with State Records legislative requirements.

The next 12 months will see Council staff continue with the processing of older records with the guidance from our records consultants to ensure records of a permanent nature are transferred to State Records.

Appendices

2012/13 Audited Financial Statements

2012/13 Murray & Mallee Local Government Association Annual Report

2012/13 Murray Mallee Community Transport Scheme Annual Report

Coorong District Council

Annual Financial Statements 2012 - 2013





COORONG DISTRICT COUNCIL

General Purpose Financial Reports for the year ended 30 June 2013

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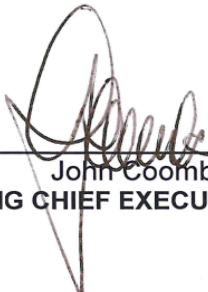
COORONG DISTRICT COUNCIL

ANNUAL FINANCIAL STATEMENTS for the year ended 30 June 2013

CERTIFICATION OF FINANCIAL STATEMENTS

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

- the accompanying financial statements comply with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Council's financial position at 30 June 2013 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Council's accounting and other records.



John Coombe
ACTING CHIEF EXECUTIVE OFFICER

Roger Strother
MAYOR

DATE: 15th October 2013



COORONG DISTRICT COUNCIL

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2013

	Notes	2013 \$'000	2012 \$'000
INCOME			
Rates	2	5,953	5,555
Statutory charges	2	115	94
User charges	2	136	134
Grants, subsidies and contributions	2	5,785	5,903
Investment income	2	3	9
Reimbursements	2	372	257
Other income	2	232	104
Net Gain - joint ventures & associates	18	7	4
Total Income		12,603	12,060
EXPENSES			
Employee costs	3	3,907	4,053
Materials, contracts & other expenses	3	4,917	4,496
Depreciation, amortisation & impairment	3	3,703	4,176
Finance costs	3	48	43
Total Expenses		12,575	12,768
OPERATING SURPLUS / (DEFICIT)		28	(708)
Asset disposal & fair value adjustments	4	(186)	(115)
Amounts received specifically for new or upgraded assets	2	459	431
Physical resources received free of charge	2	283	-
NET SURPLUS / (DEFICIT) transferred to Equity Statement		584	(392)
Other Comprehensive Income			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	10,053	3
Impairment (expense) / recoupments offset to asset revaluation reserve	9	(845)	(443)
Total Other Comprehensive Income		9,208	(440)
TOTAL COMPREHENSIVE INCOME		9,792	(832)

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



COORONG DISTRICT COUNCIL

BALANCE SHEET

as at 30 June 2013

	Notes	2013 \$'000	2012 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	5	329	97
Trade & other receivables	5	948	1,310
Inventories	5	32	26
Total Current Assets		1,309	1,433
Non-current Assets			
Equity accounted investments in Council businesses	6	34	27
Investment Property	7	935	935
Infrastructure, Property, Plant & Equipment	7	156,574	146,572
Work in Progress		-	329
Total Non-current Assets		157,543	147,863
Total Assets		158,852	149,296
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8	1,736	1,641
Borrowings	8	138	189
Provisions	8	277	535
Total Current Liabilities		2,151	2,365
Non-current Liabilities			
Trade & Other Payables	8	142	142
Borrowings	8	130	152
Provisions	8	165	165
Total Non-current Liabilities		437	459
Total Liabilities		2,588	2,824
NET ASSETS		156,264	146,472
EQUITY			
Accumulated Surplus		29,682	28,984
Asset Revaluation Reserves	9	125,364	116,156
Other Reserves	9	1,218	1,332
TOTAL EQUITY		156,264	146,472

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



COORONG DISTRICT COUNCIL **STATEMENT OF CHANGES IN EQUITY** for the year ended 30 June 2013

		Accumulated Surplus	Asset Revaluation Reserve	Other Reserves	TOTAL EQUITY
2013	Notes	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period		28,984	116,156	1,332	146,472
Restated opening balance		28,984	116,156	1,332	146,472
Net Surplus / (Deficit) for Year		584	-	-	584
<u>Other Comprehensive Income</u>					
Gain on revaluation of infrastructure, property, plant & equipment		-	10,053	-	10,053
Impairment (expense) / recoupment's offset to asset revaluation reserve		-	(845)	-	(845)
Transfers between reserves		114	-	(114)	-
Balance at end of period		29,682	125,364	1,218	156,264

(Continued Next Page)



Statement of Change in Equity Statement (Cont)

2012	Notes	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period		29,677	116,596	1,031	147,304
Restated opening balance		29,677	116,596	1,031	147,304
Net Surplus / (Deficit) for Year		(392)	-	-	(392)
<u>Other Comprehensive Income</u>					
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	3	-	3
Impairment (expense) / recoupment's offset to asset revaluation reserve		-	(443)	-	(443)
Transfers between reserves		(301)	-	301	-
Balance at end of period		28,984	116,156	1,332	146,472

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



COORONG DISTRICT COUNCIL

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		5,897	5,513
Fees & other charges		124	101
User charges		11	311
Investment receipts		3	8
Grants utilised for operating purposes		6,701	5,864
Reimbursements		406	283
Other revenues		213	883
<u>Payments</u>			
Employee Costs		(3,893)	(3,996)
Materials, contracts & other expenses		(5,446)	(5,704)
Finance payments		(53)	(29)
Net Cash provided by (or used in) Operating Activities		3,963	3,234
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Amounts specifically for new or upgraded assets		459	431
Sale of replaced assets		825	854
Sale of surplus assets		315	138
Repayments of loans by community groups		82	81
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(3,609)	(3,154)
Expenditure on new/upgraded assets		(1,707)	(1,511)
Loans made to community groups		(23)	(40)
Net Cash provided by (or used in) Investing Activities		(3,658)	(3,201)
CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
Proceeds from Borrowings		5,947	5,429
<u>Payments</u>			
Repayments of Borrowings		(6,020)	(5,470)
Net Cash provided by (or used in) Financing Activities		(73)	(41)
Net Increase (Decrease) in cash held		232	(8)
Cash & cash equivalents at beginning of period	10	97	105
Cash & cash equivalents at end of period	10	329	97

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



COORONG DISTRICT COUNCIL

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

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

Coorong District Council is incorporated under the SA Local Government Act 1999 and has its principal place of business at 93a Railway Terrace, Tailm Bend. These financial statements include the consolidated fund 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.

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 Development

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.

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.

	2012- 2013	2011 - 2012
Office Furniture & Equipment	\$500	\$500
Other Plant & Equipment	\$500	\$500
Buildings - new construction/extensions	\$5,000	\$1,000
Park & Playground Furniture & Equipment	\$3,000	\$1,000
Road construction & reconstruction	\$3,000	\$1,000
Paving & Footpaths, Kerb & Gutter	\$3,000	\$1,000
Drains & Culverts	\$3,000	\$500
CWMS	\$3,000	\$1,000
Water Scheme	\$3,000	\$1,000
Other Assets	\$500	\$1,000

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	2012 – 2013	2011 - 2012
Office Equipment	4 years	4 years
Office Furniture	10 years	10 years
Vehicles and Road-making Equip	5 to 30 years	5 to 30years
Other Plant & Equipment	5 to 20 years	5 to 20 years
Building & Other Structures		
Buildings – masonry	50 to 80 years	50 to 80 years
Buildings – other construction	10 to 40 years	10 to 40 years
Infrastructure		
Sealed Roads – Surface	20 to 30 years	20 to 30 years
Sealed Roads – Pavement	70 years	70 years
Unsealed Roads	25 to 30 years	25 to 30 years
Paving & Footpaths, Kerb & Gutter	10 to 70 years	10 to 70 years
Drains	30 years	30 years
Water Supply - Pipes	60 years	60 years
Water Supply - Pumps & Meters	7 to 30 years	7 to 30 years
Stormwater - Pipes	60 years	60 years
Stormwater - Other	7 to 100 years	7 to 80 years
CWMS – Pipes	60 to 80 years	60 years
CWMS – Mechanical & Electrical	25 years	25 years
CWMS – Other	15 to 150 years	50 years
Other Assets		
Library Books	7 years	7 years
Various Other Assets	5 to 50 years	5 to 50 years

6.5 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.

6.6 Borrowing Costs

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

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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



8 Borrowings

Loans are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables". Interest free loans are carried at their nominal amounts; interest revenues foregone by the lender effectively being a reduction of interest expense in the period to which it relates.

9 Employee Benefits

9.1 Salaries, Wages & Compensated Absences

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

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

<i>Weighted average discount rate</i>	<i>3.063% (2012, 2.560%)</i>
<i>Weighted average settlement period</i>	<i>10 years (2012, 10 years)</i>

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 17.

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 Joint Ventures and Associated Entities

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

12 Leases

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



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

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

13 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.

14 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 7	Financial Instruments – Disclosures
➤	AASB 9	Financial Instruments
➤	AASB 10	Consolidated Financial Statements
➤	AASB 11	Joint Arrangements
➤	AASB 12	Disclosure of Interests in Other Entities
➤	AASB 13	Fair Value Measurement
➤	AASB 119	Employee Benefits
➤	AASB 127	Separate Financial Statements
➤	AASB 128	Investments in Associates and Joint Ventures
➤	AASB 132	Financial Instruments: Presentation

Standards containing consequential amendments to other Standards and Interpretations arising from the above - AASB 2010-7, AASB 2011-7, AASB 2011-8, AASB 2011-10, AASB 2012-2, AASB 2012-3, AASB 2012-5, AASB 2012-6 and AASB 2012-10.
(Standards not affecting local government have been excluded from the above list.)

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

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



COORONG DISTRICT COUNCIL

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

Note 2 – INCOME

	Notes	2013 \$'000	2012 \$'000
RATES REVENUES			
<u>General Rates</u>		5,262	4,971
Less: Mandatory Rebates		(24)	(41)
Less: Discretionary rebates, remissions & write offs		(23)	(33)
		<u>5,215</u>	<u>4,897</u>
<u>Other Rates</u> (including service charges)			
Natural Resource Management levy		104	103
Water Supply		25	24
Community Wastewater Management Systems (CWMS)		539	477
		<u>668</u>	<u>604</u>
<u>Other Charges</u>			
Penalties for late payment		46	39
Legal & other costs recovered		24	15
		<u>70</u>	<u>54</u>
Total		<u>5,953</u>	<u>5,555</u>
STATUTORY CHARGES			
Development Act fees		60	49
Animal registration fees & fines		40	36
Other registration fees		15	9
		<u>115</u>	<u>94</u>
USER CHARGES			
Cemetery/crematoria fees		14	12
Hall & equipment hire		8	8
Rent		32	39
Dump Fees		40	34
Sundry		42	41
		<u>136</u>	<u>134</u>
INVESTMENT INCOME			
Interest on investments			
- Local Government Finance Authority		2	8
Banks & other		1	1
		<u>3</u>	<u>9</u>



NOTE 2 - INCOME (continued)

	Notes	2013 \$'000	2012 \$'000
REIMBURSEMENTS			
- for road works		-	15
- for private works		158	134
- other		214	108
		<u>372</u>	<u>257</u>
OTHER INCOME			
Sundry		232	104
		<u>232</u>	<u>104</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Amounts received specifically for new or upgraded assets		459	431
Other grants, subsidies and contributions		5,725	5,141
Individually significant item - additional Grants Commission payment (see below)		60	762
		<u>6,244</u>	<u>6,334</u>
<i>The functions to which these grants relate are shown in Note 2.</i>			
- Sources of grants			
Commonwealth government		1,737	1,645
State government		4,468	4,689
Other		39	-
		<u>6,244</u>	<u>6,334</u>
- Individually Significant Item			
On 28 June 2011, Council received payment of the first instalment of the 2011/12 Grant Commission (FAG) grant. Similarly, on 28 June 2012 Council received payment of the first two instalments of the 2012/13 grant.		60	762
This has materially increased Council's operating results in the previous year, as these amounts are recognised as income upon receipt.			
Similarly material adverse effects will be experienced when the timing of these grant payments is restored in a future financial year.			
- 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>			
Unexpended at the close of the previous reporting period		828	708
Less: expended during the current period from revenues recognised in previous reporting periods			
Landcare		(124)	-
HACC		-	(17)
Subtotal		<u>(124)</u>	<u>(17)</u>
Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions			
Landcare		-	137
HACC		18	-
Subtotal		<u>18</u>	<u>137</u>
Unexpended at the close of this reporting period		<u>722</u>	<u>828</u>
Net increase (decrease) in assets subject to conditions in the current reporting period		<u>(106)</u>	<u>120</u>



NOTE 2 - INCOME (continued)

**PHYSICAL RESOURCES RECEIVED
FREE OF CHARGE**

	Notes	2013 \$'000	2012 \$'000
Land & Improvements		67	-
Stormwater Drainage		82	-
CWMS		54	-
Water Supply		80	-
		<u>283</u>	<u>-</u>



COORONG DISTRICT COUNCIL

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

Note 3 – EXPENSES

	Notes	2013 \$'000	2012 \$'000
EMPLOYEE COSTS			
Salaries and Wages		3,453	3,545
Employee leave expense		464	500
Superannuation - defined contribution plan contributions	17	225	223
Superannuation - defined benefit plan contributions	17	128	127
Workers' Compensation Insurance		110	94
Less: Capitalised and distributed costs		(473)	(436)
Total Operating Employee Costs		3,907	4,053
Total Number of Employees		58	61
<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		12	18
Elected members' expenses		203	208
Election expenses		1	1
Subtotal - Prescribed Expenses		216	227
<u>Other Materials, Contracts & Expenses</u>			
Contractors		1,849	945
Energy		718	714
Individually significant Items		-	250
Maintenance		530	545
Legal Expenses		126	102
Levies paid to government - NRM levy		103	102
- Other Levies		11	8
Parts, accessories & consumables		310	372
Professional services		312	235
Sundry		742	996
Subtotal - Other Materials, Contracts & Expenses		4,701	4,269
		4,917	4,496
INDIVIDUALLY SIGNIFICANT ITEMS			
This is amount relates to the best estimate cost of capping the landfill at the Tailern Bend Waste Transfer Station		-	250

Note 3 - EXPENSES (cont)

	Notes	2013 \$'000	2012 \$'000
DEPRECIATION, AMORTISATION & IMPAIRMENT			
<u>Depreciation</u>			
Building		410	379
Structures		233	235
<i>Roads Infrastructure</i>			
- Unsealed Roads		798	1,345
- Sealed Roads		1,057	1,019
- Kerb & Gutter		102	102
- Footpaths		45	43
Stormwater Drains		60	56
Water Supply		17	17
CWMS (Community Wastewater Management Schemes)		223	201
Other Assets		148	140
Plant & Machinery		341	366
Cars		107	97
Minor Plant and Equipment		79	81
Office Equipment		83	95
<u>Impairment</u>			
Building		216	-
Structures		11	-
<i>Roads Infrastructure</i>			
- Unsealed Roads		471	436
- Sealed Roads		12	-
- Kerb & Gutter		43	4
- Footpaths		10	3
Stormwater Drains		18	-
Water Supply		64	-
		4,548	4,619
Less: Impairment expense offset to asset revaluation reserve	9	(845)	(443)
		3,703	4,176
FINANCE COSTS			
Interest on Loans		48	43
		48	43



COORONG DISTRICT COUNCIL

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

Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	Notes	2013 \$'000	2012 \$'000
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		825	854
Less: Carrying amount of assets sold		1,104	969
Gain (Loss) on disposal		(279)	(115)
<i>Assets surplus to requirements</i>			
Proceeds from disposal		315	138
Less: Carrying amount of assets sold		222	138
Gain (Loss) on disposal		93	-
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS		(186)	(115)



COORONG DISTRICT COUNCIL

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

Note 5 - CURRENT ASSETS

	Notes	2013 \$'000	2012 \$'000
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		71	42
Short Term Deposits & Bills, etc		258	55
		<u>329</u>	<u>97</u>
 TRADE & OTHER RECEIVABLES			
Rates - General & Other		494	438
Accrued Revenues		1	483
Debtors - general		227	93
GST Recoupment		110	91
Prepayments		3	36
Loans to community organisations		108	167
Sundry		5	2
Total		<u>948</u>	<u>1,310</u>
 <i>Amounts included in receivables that are not expected to be received within 12 months of reporting date.</i>		<u>70</u>	<u>85</u>
 INVENTORIES			
Stores & Materials		32	26
		<u>32</u>	<u>26</u>

Aggregate write-downs and other losses recognised as an expense, and reversals of these, were not material in amount in either year. All such reversals occurred principally as a result of clerical inaccuracies during stores operations.



COORONG DISTRICT COUNCIL

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

Note 6 - NON-CURRENT ASSETS

FINANCIAL ASSETS	Notes	2013 \$'000	2012 \$'000
EQUITY ACCOUNTED INVESTMENTS IN COUNCIL BUSINESSES			
Murray Mallee Community Transport Scheme	18	<u>34</u>	<u>27</u>
		<u>34</u>	<u>27</u>
OTHER NON-CURRENT ASSETS			
Inventories			
Work in Progress	19	<u>-</u>	<u>329</u>
		<u>-</u>	<u>329</u>



COORONG DISTRICT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2013

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

ASSET CATEGORY	2012 \$'000				2013 \$'000			
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Land	10,010	148	-	10,158	9,940	215	-	10,155
Buildings	23,464	183	(11,640)	12,007	22,975	240	(11,777)	11,438
Structures	9,472	474	(4,040)	5,906	9,150	680	(4,018)	5,812
Roads Infrastructure								
- Unsealed Roads	40,358	703	(11,393)	29,668	40,356	860	(4,737)	36,479
- Sealed Roads	71,691	1,000	(8,636)	64,055	71,444	2,598	(9,379)	64,663
- Kerb & Gutter	8,136	49	(1,286)	6,899	8,071	79	(1,366)	6,784
- Footpaths	2,192	73	(568)	1,697	2,188	192	(610)	1,770
Stormwater	2,984	353	(1,164)	2,173	3,844	-	(1,913)	1,931
Water Supply	5	438	(111)	332	823	-	(453)	370
CWMS	5,579	2,765	(1,068)	7,276	14,629	-	(3,378)	11,251
Other Assets	-	2,928	(1,077)	1,851	-	2,937	(1,224)	1,713
Plant & Machinery	-	5,498	(2,166)	3,332	-	5,247	(2,031)	3,216
Cars	-	704	(27)	677	-	549	(34)	515
Minor Plant & Equipment	-	808	(602)	206	-	807	(600)	207
Office Equipment	-	960	(625)	335	-	807	(537)	270
TOTAL PROPERTY, PLANT & EQUIPMENT	173,891	17,084	(44,403)	146,572	183,420	15,211	(42,057)	156,574
2012 Comparative Totals	175,285	13,246	(40,822)	147,709	173,891	17,084	(44,403)	146,572

This Note continues on the following pages.



Note 7 (Cont) - INVESTMENT PROPERTY

ASSET CATEGORY	2012 \$'000				2013 \$'000			
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Land	935	-	-	935	935	-	-	935
TOTAL INVESTMENT PROPERTY	935	-	-	935	935	-	-	935
2012 Comparative Totals	935			935	935	-	-	935

This Note continues on the following pages.



Note 7 (Cont) - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2012 \$'000	CARRYING AMOUNT MOVEMENTS DURING YEAR \$'000							2013 \$'000
Asset Category	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers	Net Revaluation	CARRYING AMOUNT
		New/Upgrade	Renewals						
Land	10,158	67	-	(70)	-	-	-	-	10,155
Buildings	12,007	23	34	-	(410)	(216)	-	-	11,438
Structures	5,906	181	25	(56)	(233)	(11)	-	-	5,812
Road Infrastructure									
- Unsealed Roads	29,668	-	860	-	(798)	(471)	(88)	7,308	36,479
- Sealed Roads	64,055	693	905	-	(1,057)	(12)	79	-	64,663
- Kerb & Gutter	6,899	-	30	-	(102)	(43)	-	-	6,784
- Footpaths	1,697	85	34	-	(45)	(10)	9	-	1,770
Stormwater Drains	2,173	82	35	-	(60)	(18)	-	(281)	1,931
Water Supply	332	80	-	-	(17)	(64)	-	39	370
CWMS	7,276	433	778	-	(223)	-	-	2,987	11,251
Other Assets	1,851	10	-	-	(148)	-	-	-	1,713
Plant & Equipment	3,332	46	629	(450)	(341)	-	-	-	3,216
Cars	677	-	693	(748)	(107)	-	-	-	515
Minor Plant & Equipment	206	7	75	(2)	(79)	-	-	-	207
Office Equipment	335	-	18	-	(83)	-	-	-	270
TOTAL I.P.P & E	146,572	1,707	4,116	(1,326)	(3,703)	(845)	-	10,053	156,574
2012 Comparative Totals	147,709	1,511	3,076	(1,108)	(4,176)	(443)	-	3	146,572

Note 7 - INVESTMENT PROPERTY

Land	935	-	-	-	-	-	-	-	935
TOTAL INVEST PROP	935	-	-	-	-	-	-	-	935
2012 Comparative Totals	935	-	-	-	-	-	-	-	935

This Note continues on the following pages.



COORONG DISTRICT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2013

Note 7 (cont) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Valuation of Assets

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

Land

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

Land is recognised at Fair Value. The last revaluation was undertaken by Maloney Field Services Property Consultants and Valuers as at the 1st July 2010 and pursuant to Council's election are disclosed at deemed cost. Additions are recognised on the cost basis.

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

Buildings & Structures

Pursuant to Council's Election the building and other structures assets were valued by Maloney Field Services Pty Ltd – Property Consultants and Valuers at written down current replacement cost as at the 1st July 2010 and pursuant to Council's election are disclosed at deemed cost. All acquisitions made after the respective dates of valuation are recorded at cost.

Infrastructure

Pursuant to Council's Election the transportation assets were valued by ACEAM Pty Ltd – Property Consultants and Valuers Pty Ltd at written down current replacement cost as at the 30th June 2011 and pursuant to Council's election are disclosed at deemed cost. All acquisitions made after the respective dates of valuation are recorded at cost.

Pursuant to Council's Election the stormwater drainage assets were valued by Gayler Professional Engineers, at written down current replacement cost during the reporting period ended 30th June 2013 and pursuant to Council's election are disclosed at deemed cost. All acquisitions made after the respective dates of valuation are recorded at cost.

Pursuant to Council's Election the Community Wastewater Management Schemes were valued by Gayler Professional Engineers at written down current replacement cost during the reporting period ended 30th June 2013 and pursuant to Council's election are disclosed at deemed cost. All acquisitions made after the respective dates of valuation are recorded at cost.

Pursuant to Council's Election the Water Schemes were valued by Gayler Professional Engineers at written down current replacement cost during the reporting period ended 30th June 2013 and pursuant to Council's election are disclosed at deemed cost. All acquisitions made after the respective dates of valuation are recorded at cost.

Plant, Furniture & Equipment

Pursuant to Council's election, these assets are recognised on the cost basis.

All other assets

Pursuant to Council's election, these assets are recognised on the cost basis. Library books and other lending materials are capitalised in bulk, and written out when fully depreciated.

Investment Property

The basis of valuation of investment properties is fair value being the amounts for which the properties could be exchanged between willing but not anxious parties in an arm's length transaction, based on current prices in an active market for similar parties in the same location and subject to similar leases. These Assets were valued by Maloney's Field Services Pty Ltd – Property Consultants and Valuers as at 1st July 2010.



COORONG DISTRICT COUNCIL

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

Note 8 - LIABILITIES

		2013 \$'000		2012 \$'000	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		945		832	
Amounts Received in Advance		83		86	
Accrued Expenses - employee entitlements		604		582	
Accrued Expenses - other		11		16	
Aged Care Facility Deposits			142		142
Deposits, Retentions & Bonds		-		43	
Murray Mallee Community Transport Scheme		91		80	
Other		2		2	
		1,736	142	1,641	142

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

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BORROWINGS

Loans	133	130	182	152
Other	5	-	7	-
	138	130	189	152

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

PROVISIONS

Employee Entitlements (including on costs)	277	99	285	99
Future Reinstatement	-	-	250	-
Other Provisions	-	66	-	66
	277	165	535	165

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

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Movements in Provisions	Reinstatement	Other
Opening Balance	250	66
Add Unwinding of present value discounts	-	-
Add Additional amounts recognised	-	-
Less Payments	(145)	-
Less Unused Amounts Reversed	-	-
Add (Less) Re-measurement Adjust	(105)	-
Closing Balance	-	66



COORONG DISTRICT COUNCIL

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

Note 9 - RESERVES

ASSET REVALUATION RESERVE	Notes	1/7/2012 \$'000	Net Increments (Decrements) \$'000	Transfers, Impairments \$'000	30/6/2013 \$'000
Land		7,190	-	-	7,190
Buildings		8,754	-	(216)	8,538
Structures		4,373	-	(11)	4,362
Road Infrastructure		88,796	7,308	(536)	95,568
Stormwater Drains		1,788	(281)	(18)	1,489
Water Supply		391	39	(64)	366
CWMS		4,792	2,987	-	7,779
Other Assets		72	-	-	72
TOTAL		116,156	10,053	(845)	125,364
2012 Totals		116,596	3	(443)	116,156

OTHER RESERVES	Notes	1/7/2012 \$'000	Transfers to Reserve \$'000	Transfers from Reserve \$'000	30/6/2013 \$'000
Peake Special Purpose Reserve		17	-	-	17
CWMS Reserve		-	-	-	-
Water Schemes Reserve		72	-	(2)	70
Meals on Wheels Replacement		8	-	-	8
Coonalpyn Downs Special Purpose		25	-	-	25
Tintinara Airfield		25	-	-	25
CDIBA Trust Fund		2	-	-	2
Open Space Trust Fund		40	1	-	41
Ashville Hall Reserve		12	-	(12)	-
Committed Funds Reserve		1,131	-	(101)	1,030
TOTAL OTHER RESERVES		1,332	1	(115)	1,218
2012 Totals		1,031	435	(134)	1,332



Note 9 (Cont) - RESERVES

PURPOSES OF RESERVES

Asset Revaluation Reserve

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

Peake Special Purpose Reserve

Contains the surplus funds from the sale of Sherlock House and the reserve will be used for future works in the Peake area.

CWMS Reserves

Contains the surplus funds from the various CWMS schemes and the reserve funds will be used for future CWMS infrastructure works.

Water Schemes Reserve

Contains the surplus funds from the various water schemes and the reserve is to be used on future infrastructure works.

Meals on Wheels Replacement Reserve

Contains funds that are to be utilised for health related issues.

Coonalpyn Downs Special Purpose Reserve

Contains the surplus funds from the sale of a Council House the reserve funds that are to be utilised for projects in the Coonalpyn Downs area.

Tintinara Airfield Reserve

Contains the surplus funds from the sale of land at the airport. The reserve funds are to be utilised for future Airport Infrastructure works.

CDIBA Trust Fund Reserve

Contains the surplus funds from the Coonalpyn Downs Basketball Association to be held in trust until the Basketball team is reformed.

Open Space Trust Fund Reserve

Contains the funds from the Open Space contributions from developers as per the development Act. The reserve is to be used for the establishment of a new open space reserve.

Ashville Hall Reserve

Contains the surplus funds from the sale of the property to be used on future projects in the area.

Committed Funds Reserve

Contains the unexpended funds from various projects that are to be spent in the following year.



COORONG DISTRICT COUNCIL

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

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	329	97
Balances per Cash Flow Statement		329	97

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

Net Surplus (Deficit)	584	(392)
Non-cash items in Income Statement		
- Depreciation, amortisation & impairment	3703	4,176
- Equity movements in equity accounted investments (increase) decrease	(7)	(4)
- Net increase (decrease) in unpaid employee benefits	14	57
- Non-cash asset acquisitions	(283)	-
- Grants for capital acquisitions treated as Investing Activity	(459)	(431)
- Net (Gain) Loss on Disposals	186	115
	3,738	3,521
Add (Less): Changes in Net Current Assets		
- Net (increase) decrease in receivables	303	(519)
- Net (increase) decrease in inventories	(6)	(5)
- Net increase (decrease) in trade & other payables	73	237
- Net increase (decrease) in other provisions	(145)	-
Net Cash provided by (or used in) operations	3,963	3,234

(c) Non-Cash Financing and Investing Activities

Acquisition of assets by means of:

- Physical resources received free of charge	2	283	-
Amounts recognised in Income Statement		283	-
- Estimated future reinstatement etc. costs		(250)	250
		33	250

(d) Financing Arrangements

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

Bank Overdrafts	20	20
Corporate Credit Cards	50	45
LGFA Cash Advance Debenture Facility	2,376	2,376

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice. Council also has immediate access to a short-term draw-down facility, and variable interest rate borrowings under a cash advance facility, both from the Local Government Finance Authority of SA.



COORONG DISTRICT COUNCIL

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

FUNCTION	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL 2013 \$'000	ACTUAL 2012 \$'000	ACTUAL 2013 \$'000	ACTUAL 2012 \$'000	ACTUAL 2013 \$'000	ACTUAL 2012 \$'000	ACTUAL 2013 \$'000	ACTUAL 2012 \$'000	ACTUAL 2013 \$'000	ACTUAL 2012 \$'000
Governance & Strategy	-	-	1,020	646	(1,020)	(646)	-	-	27	27
Community & Corporate Services	10,216	10,029	3,887	3,559	6,329	6,470	3,857	4,806	1,109	1,109
Infrastructure & Asset Services	2,380	2,027	7,668	8,563	(5,288)	(6,536)	2,348	1,528	157,716	148,160
TOTALS	12,596	12,056	12,575	12,768	21	(712)	6,205	6,334	158,852	149,296

Excludes 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.



COORONG DISTRICT COUNCIL

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:

Governance & Strategy

Governance, Administration, Elected Members, Tourism, and Other Economic Development.

Corporate Services

Organisational, Support Services, Accounting/Finance, Payroll, Housing for Council Employees, Human Resources, Information Technology, Communication, Rates Administration, Records, Occupancy, Contract Management, Customer Service, Other Support Services, Revenues, LGGC – General Purpose, and Separate and Special Rates, Building Control, Town Planning, Health Inspection, Parking Control, Other Regulatory Services, Immunisation, Community Support, Youth Services, Home Assistance Scheme, Other Library Services, Landcare, Natural Resource Management Levy, and Other Environment.

Infrastructure & Asset Services

Caravan Parks Private Works, Property Portfolio, Sewerage/CWMS, Water Supply – Domestic, Jetties, Other Marine Facilities, Parks and Gardens, Other Fire Protection, Aerodrome, Bridges, Footpaths and Kerbing, Roads – sealed, Roads – formed, Roads – natural formed, Roads – unformed, Traffic Management, LGGC – roads (formula funded), Other Transport, Dog and Cat Control, Plant Hire & Depot, Public Conveniences, Car Parking – non-fee-paying, Cemeteries / Crematoria Waste Management, Domestic Waste, Green Waste, Recycling, Transfer Stations, Waste Disposal Facility, Other Waste Management Stormwater and Drainage, Street Cleaning, Street Lighting and Streetscaping.



COORONG DISTRICT COUNCIL

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

Note 12 - FINANCIAL INSTRUMENTS

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned.
	Terms & conditions: Short term deposits have an average maturity of 1 day and average interest rates of 3.25% (2012: 1 day, 3.50%).
	Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Rates & Associated Charges (including legals & penalties for late payment)	Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.
	Terms & conditions: Secured over the subject land, arrears attract interest of 2% (2012: 2%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.
	Carrying amount: approximates fair value (after deduction of any allowance).
Receivables - Fees & other charges	Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.
	Terms & conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.
	Carrying amount: approximates fair value (after deduction of any allowance).
Receivables - other levels of government	Accounting Policy: Carried at nominal value.
	Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of the Governments of the Commonwealth & State.
	Carrying amount: approximates fair value.
Receivables - Retirement Home Contributions	Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.
	Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.
	Carrying amount: approximates fair value (after deduction of any allowance).
Liabilities - Creditors and Accruals	Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.
	Terms & conditions: Liabilities are normally settled on 30 day terms.
	Carrying amount: approximates fair value.
Liabilities - Retirement Home Contributions	Accounting Policy: To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values.
	Terms & conditions: Pursuant to Commonwealth legislation certain intending residents are required to contribute amounts on an interest free basis. The amounts are subject to certain deductions as prescribed by the legislation, the balance being repaid on termination of tenancy.
	Carrying amount: approximates fair value for short tenancies; may be non-materially over-stated for longer tenancies.
Liabilities - Interest Bearing Borrowings	Accounting Policy: Carried at the principal amounts. Interest is charged as an expense as it accrues.
	Terms & conditions: secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 5.00% and 6.85% (2012: 5.50% and 6.85%)
	Carrying amount: approximates fair value.
Liabilities - Finance Leases	Accounting Policy: accounted for in accordance with AASB 117.



COORONG DISTRICT COUNCIL

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 \$'000	Due > 1 year; ≤ 5 years \$'000	Due > 5 years \$'000	Total Contractual Cash Flows \$'000	Carrying Values \$'000
Financial Assets					
Cash & Equivalents	329	-	-	329	329
Receivables	384	70	-	454	454
Total	713	70	-	783	783
Financial Liabilities					
Payables	1,121	-	142	1,263	1,263
Current Borrowings	138	-	-	138	138
Non-Current Borrowings	-	93	37	130	130
Total	1,259	93	179	1,531	1,531

2012	Due < 1 year \$'000	Due > 1 year; ≤ 5 years \$'000	Due > 5 years \$'000	Total Contractual Cash Flows \$'000	Carrying Values \$'000
Financial Assets					
Cash & Equivalents	97	-	-	97	97
Receivables	787	85	-	872	872
Total	884	85	-	969	969
Financial Liabilities					
Payables	1,043	-	142	1,185	1,185
Current Borrowings	189	-	-	189	189
Non-Current Borrowings	-	99	53	152	152
Total	1,232	99	195	1,526	1,526

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
Other Variable Rates	5.00	1,380	5.50	1,354
Fixed Interest Rates	6.58	151	6.47	172
		1,531		1,526

**Net Fair Value**

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

Risk Exposures

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

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

Liquidity Risk is the risk that Council will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Policy (LGA Information Paper 15), liabilities have a range of maturity dates based on cash inflows. Council also has available a range of bank overdraft and short-term draw down facilities that it can access.

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



COORONG DISTRICT COUNCIL

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:			
CWMS		-	267
Building		1,953	-
		1,953	267
These expenditures are payable:			
Not later than one year		1,953	267
Later than one year and not later than 5 years		-	-
Later than 5 years		-	-
		1,953	267
Other Expenditure Commitments			
Other expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:			
Audit Services		48	60
Waste Management Services		3,349	3,959
Employee Remuneration Contracts		1,160	1,623
Information Technology Services		96	96
Other		27	42
		4,680	5,780
These expenditures are payable:			
Not later than one year		1,139	1,422
Later than one year and not later than 5 years		2,611	2,903
Later than 5 years		930	1,455
		4,680	5,780



COORONG DISTRICT COUNCIL

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

Note 14 - FINANCIAL INDICATORS

	2013	2012	2011
<i>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.</i>			
Operating Surplus Ratio	0%	(13%)	10%
This ratio expresses the operating surplus as a percentage of general and other rates, net of NRM levy.			
Adjusted Operating Surplus Ratio	(1%)	(27%)	8%
In each of June 2009, 2010 and 2011 the Commonwealth Government made an advance payment of one quarterly payment of the Financial Assistance Grant. In June 2012 and 2013 an advance of two quarterly payments were made (see Note 2). Accordingly there were four "quarterly" payments in 2010 and 2011 and five payments in 2012 and 2013. The Adjusted Operating Surplus and Adjusted Operating Surplus Ratio adjust for this distortion.			
Net Financial Liabilities Ratio	10%	12%	13%
Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). Net Financial Liabilities Ratio is expressed as total liabilities less financial assets (excluding equity accounted investments in Council businesses) divided by Total Operating Revenue less the NRM Levy.			
Asset Sustainability Ratio	75%	55%	50%
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 divided by depreciation expense.			



COORONG DISTRICT COUNCIL

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	12,603	12,060
less Expenses	<u>12,575</u>	<u>12,768</u>
	<u>28</u>	<u>(708)</u>
less Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	3,609	3,154
less Depreciation, Amortisation and Impairment	3,703	4,176
less Proceeds from Sale of Replaced Assets	<u>825</u>	<u>854</u>
	<u>(919)</u>	<u>(1,876)</u>
less Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including investment property & real estate developments)	1,707	1,511
less Amounts received specifically for New and Upgraded Assets	459	431
less Proceeds from Sale of Surplus Assets (including investment property and real estate developments)	<u>315</u>	<u>138</u>
	<u>933</u>	<u>942</u>
Net Lending / (Borrowing) for Financial Year	<u>14</u>	<u>226</u>



COORONG DISTRICT COUNCIL

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

Note 16 - OPERATING LEASES

Lease payment commitments of Council

Council has entered into a non-cancellable operating lease for the rental of business premises at Willow Street, Tailem Bend. No contingent rentals were paid during the current or previous reporting periods. The lease does not impose any additional restrictions on Council in relation to additional debt or further leasing and there are also no escalation clauses. Council has a right of renewal of the lease for a further 3 plus 3 years and there is an option to purchase the building within the lease however Council is refurbishing its Offices at Tailem Bend and the lease is envisaged to expire upon completion.

Council has entered into a non-cancellable operating lease for the rental of a photocopier. The lease does not impose any additional restrictions on Council in relation to additional debt or leasing and there also no escalation clauses.

Commitments under non-cancellable operating leases that have not been recognised in the financial statements are as follows:

	2013 \$'000	2012 \$'000
Not later than one year	60	54
Later than one year and not later than 5 years	2	5
	62	59



COORONG DISTRICT COUNCIL

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

Note 17 – 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. Permanent and contract employees of the South Australian Local Government sector 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 Scheme's Trustee based on advice from the Scheme's 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 Fund 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.



COORONG DISTRICT COUNCIL

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

Note 18 - JOINT VENTURES & ASSOCIATED ENTITIES

All joint ventures and associated entities are required to prepare Annual Financial Statements that comply with the SA Local Government Model Financial Statements.

Murray Mallee Community Transport Scheme (MMCTS)

The MMCTS is a Section 43 Regional Subsidiary of the following local government Councils: Coorong District Council, District Council of Karoonda East Murray, and the Southern Mallee District Council. The purpose of the regional subsidiary is to provide community transport to residents in the three district areas.

	2013	2012
Murray Mallee Community Transport Scheme (MMCTS)		
Council's respective interests are:		
- interest in outputs of the joint operation	33%	33%
- ownership interest in the joint operation	33%	33%
- the proportion of voting power in the joint operation	10%	10%
<u>Movements in Investment in Joint Operation</u>	\$'000	\$'000
Opening Balance	27	23
Share in Operating Result	7	4
Share in Equity of Joint Operation	34	27



COORONG DISTRICT COUNCIL

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

Note 19 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE STATEMENT OF FINANCIAL POSITION

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

1. LAND UNDER ROADS

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

At reporting date, Council controlled 1,884 km of road reserves of average width 20 metres.

2. POTENTIAL INSURANCE LOSSES

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

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

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

3. BANK GUARANTEES

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to \$0 (2012: \$0) at reporting date.

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

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 nil 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. CONTINGENT LIABILITY

Council is finalising a settlement in relation to a previous CEO's contract, at the time of balance date the amount could not be quantified.



IAN G McDONALD FCA
ABN: 13 550 494 869



**Chartered
Accountants**

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE COORONG DISTRICT COUNCIL

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

Chief Executive Officer's Responsibility for the Financial Report

The Chief Executive Officer is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

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 Coorong District Council as of 30 June 2013, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011.

IAN G MC DONALD FCA
CHARTERED ACCOUNTANT
REGISTERED COMPANY AUDITOR

Liability limited by a scheme approved under Professional Standards Legislation

Signed 19 day of October 2013, at Eastwood, South Australia

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

PO Box 75
Henley Beach
SA 5022

Mobile: 0419 620 906
Residence: 8356 0825
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COORONG DISTRICT COUNCIL


ANNUAL FINANCIAL STATEMENTS for the year ended 30 June 2013

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Coorong District Council 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 1999* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 16A(2) *Local Government (Financial Management) Regulations 1999*.



John Coombe
ACTING CHIEF EXECUTIVE OFFICER

Rex Mooney
PRESIDING MEMBER
AUDIT COMMITTEE

DATE: 30th September 2013



IAN G McDONALD FCA
ABN: 13 550 494 869



**Chartered
Accountant**

STATEMENT OF AUDITOR INDEPENDENCE

I confirm that, for the audit of the financial statements of SA Model Council 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 G MC DONALD FCA
CHARTERED ACCOUNTANT
REGISTERED COMPANY AUDITOR

Dated this 30th day of September 2013

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

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Mobile: 0419 620 906
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THE MURRAY AND MALLEE LOCAL GOVERNMENT ASSOCIATION

ANNUAL REPORT 2012-2013



Comprising:

Berri Barmera Council

District Council of Karoonda East Murray

Mid Murray Council

Renmark Paringa Council, and the

Coorong District Council

District Council of Loxton Waikerie:

Rural City of Murray Bridge

Southern Mallee District Council

PRESIDENT'S ANNUAL REPORT



President, Mayor David Burgess.

In my first term as President of the Association, I have the greatest of pleasure in providing the following President's Annual report for the period 2012 to 2013.

This Report focuses on the activities undertaken, and as outlined in the Association's Annual Business Plan 2012-2013.

I am proud of the Association's achievements over the past year, especially addressing the number of new and emerging issues that affect local government and the community.

Sometimes it is necessary for us to revisit the purpose and mission of the Association that is to provide an effective and efficient regional organization, facilitating the coordination of Local Government resources, the fostering of partnership approaches to regional issues and projects and the lobbying for the benefit of our regional communities.

With this in mind, the following provides a snapshot of the key activities undertaken:

- Completion of the Ensuring Local Government services Provision Project, with the provision of the RISE economic modelling tools for the Riverland and Murraylands sub-regions and as the region as a whole. A presentation of the project at the October 2012 LGA General Meeting and completion of a regional training program.
- Ministerial exemption from the necessity for the Association to install an external audit committee.
- Provision of support and provision of input into the LGA's Strategy for Regional SA.
- Review of the Zero Waste SA Regional Implementation program.

The Association has more recently undertaken actions, including:

- Lifting of the ban on fishing for catfish in the River Murray,
- Potato Imports from New Zealand,
- Direct participation and financial assistance to the Dream Australia Project to attract overseas migrants to work in local government and private enterprise in the region,
- Promoted and facilitated the LGA's Council Performance Improvement Program including the Business Partner Program and Resource Sharing initiatives,
- Addressed the issue of Carbon Pricing for off-road vehicles as it affects local government,
- Facilitation of the region's Annual Priority Planning Day and the subsequent formation of the Association's Working Party and professional facilitation to forward the aims of the region's priorities,
- Tackled the matter of the closure of River Murray Ferries service and conducted a deputation to the Minister to obtain clarity and undertaking for the continuance of services and asset upgrades,
- Provision of assistance and local government representation with the NRM Board on the Integrated Vulnerability Assessment project, with the commencement of Phase 2 of the project.

- Promotion of the LGA's Local Government Stimulus package,
- Ministerial approach to improve local government access to the Waste to Resources fund to assist with regional waste infrastructure to ensure that State Government Waste Targets are achieved,
- Consideration of internal human resource matters including employee sick leave provisions,
- Through the SAROC Committee, requested the State Government to reconsider the costs to Councils for the installation, powering and maintenance of street traffic lighting,
- Provision of a detailed response to the Minister on the draft Statement for Regional SA,
- Currently and actively promoting the concept and benefits of video conferencing, not only assisting Councils' cost base, but potentially making local training initiatives a reality,
- Commencement of the production of a Regional Public Health Plan.

The Association continues to be vitally involved with:

- The Murray Darling Basin Plan and funding issues around the River Murray water flow operations,
- Regional submission for the Special Local Roads Program, this year providing \$2.05m in funding availability,
- Councils' facilitation of the NBN Co rollout and for the provision of Council land for fixed wireless towers,
- Climate Change issues,
- Trail Bike access to Road Reserves,
- The downgrading of the Broomrape Eradication Program,
- And the State Government's reduction of funding for regional Sport and Recreation facilities.

I take this opportunity to sincerely thank Vice President Mayor Peter Hunt, Mayor Leon Stasinowsky (as proxy) for being Delegates to the SAROC Committee and the LGA State Executive Committee and all other Member Council Mayors, Delegates, both past and present, Member Council CEO's and staff, all of whom have provided local government representation to the Association, internal and external committees and working parties.

Timely information has again been provided to the Association from the Local Government Association of SA. I especially recognise the efforts of both Wendy Campana and Chris Russell. These efforts have been mirrored by the Office of State/Local Government Relations by the regular reports provided by both Mick Petrovski and Alex Hart. I recognise their support, advice and well researched information provided.

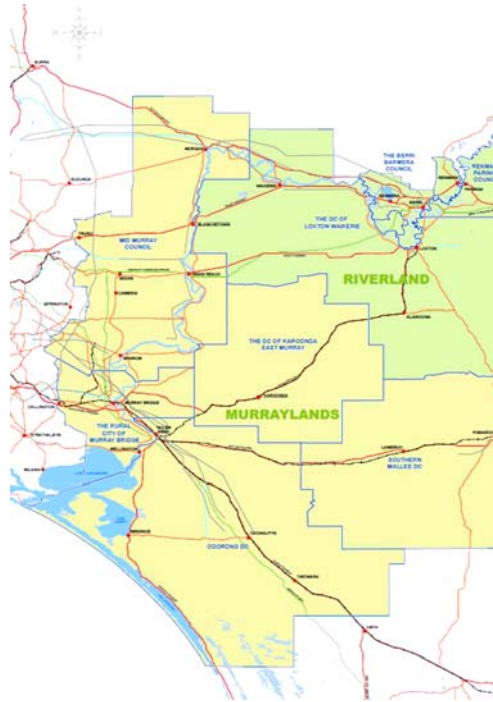
I thank our CEO Peter Campbell for his continued commitment and support provided to me and the Association over the past year.

I have a sense of pride about the achievements and undertakings of the Association during my term as President and thank all Member Councils and Delegates for the opportunity afforded to me being your President for the past year.



Mayor David Burgess,
President 2012-2013
Murray and Mallee Local Government Association.

OVERVIEW OF THE REGION.



The Region is located in the Murraylands Statistical Region in eastern South Australia and is dissected by the River Murray. It covers a large area in excess of 50,000 km² taking in the areas from the Riverland in the north, agriculture areas in the central, west, south and east along the Victorian border, and south westerly to the coast and lakes. Rural based communities throughout the area share a common interest in agriculture/horticulture, with towns primarily servicing the farming and horticultural communities and supporting a growing tourism sector. The Region has a population base of approximately 68,000 (approx. 4.6% of the State population).

The Murray River, and its associated wetlands and wildlife, Lake Bonney and a number of National/Conservation Parks, support a range of rare and endangered plant and animal species, and are major tourist attractions throughout parts of the Riverland and Mallee. Towards the coast, the Coorong National Park, Lake Alexandrina and the shores of Lake Albert are all well known tourist attractions, particularly for recreational boating and fishing.

Murray Bridge provides regional services to the lower parts of the Region and supports both an industrial and commercial base.

The Murray River travels from the north, and passing through seven of the member Councils, flows into Lake Alexandrina in the south. It supports a number of tourist and recreation activities, with a number of tourism vessels operating from centres along the river.

The Region is serviced by the South Eastern Freeway, Princes, Dukes, Sturt and Mallee Highways, with the Berri (Loxton) to Murray Bridge Road providing a direct link diagonally across the Region.

The Association works closely with its major regional partners - the Murray and Mallee Regional Coordination Network, and the Regional Development Australia (RDA) Murraylands and Riverland Board.

ASSOCIATION PRESIDENCY.

Mayor David Burgess, Mid Murray Council was elected President at the Annual General Meeting held at Tailem Bend on the 1st June, 2012 and Mayor Peter Hunt, Berri Barmera Council was elected Vice President both for a full annual term of office.

REPRESENTATION: LOCAL GOVERNMENT ASSOCIATION OF SOUTH AUSTRALIA (LGA SA).

Mayor David Burgess and Mayor Peter Hunt served on the LGA Board (previously termed the State Executive of the Local Government Association of South Australia), with Mayor Leon Stasinowsky, District Council of Loxton Waikerie, as proxy.

ASSOCIATION: CHIEF EXECUTIVE OFFICER SERVICES.

The Chief Executive Officer services for the Association for the year were again provided by Peter Campbell.

In accordance with a resolution of Member Council Delegates, the Chief Executive Officer underwent performance review process in June, 2013, coinciding with the production of the Association's draft 2013-2014 Annual Business Plan and draft 2013-2014 Budget.

The Review Panel consists of the President and Vice-President of the Association, Russell Peate, CEO, Mid Murray Council and Peter Bond, CEO of the Rural City of Murray Bridge. The Association has noted that satisfactory Chief Executive Officer service has been provided and extended the Contract of Service to December, 2014.

CONSTITUTIONAL STRUCTURE OF THE ASSOCIATION.

The Association operated as a Regional Subsidiary under the transitional provisions of the Local Government Act 1999 until December, 2001 with a formal Charter, agreed to by Member Councils, becoming effective on the 13th December, 2001.

Under the provisions of the Local Government Act 1999, a review of the Association's Charter for a Regional Subsidiary is not due until 2014. The current Charter can be viewed on the Association's website at www.mmlga.sa.gov.au

THE PURPOSE OF THE ASSOCIATION.

As a Regional Subsidiary of the Member Councils, the Association has as its governing document, the Charter gazetted on the 8th February, 2007 (reviewed 2011) as provided for under the Local Government Act 1999. The purpose for which the Association has been established is to:

- Undertake coordinating, advocacy and representational roles for its constituent Councils at a regional level.
- Facilitate and coordinate activities of local government at a regional level related to environment, economic and social development with the object of achieving continual improvement for the benefit of the communities of its constituent Councils.
- Develop, encourage, promote, foster and maintain consultation and cooperation and to strengthen the representation and status of local government when dealing with other levels of government, private enterprise and the community.
- Develop further cooperation between its constituent Councils for the benefit of the communities in the region.
- Develop and manage policies which guide the conduct of programs and projects in the region with the objective of securing the best outcomes for the communities in the region.
- Undertake projects that benefit the region and its communities.

ASSOCIATION MEETINGS.

During 2012 – 2013, the Association has met bi-monthly General Meetings, convened on:

3rd August, 2012 - General Meeting - at the District Council of Loxton Waikerie Council Chamber, East Terrace, Loxton - the District Council of Loxton Waikerie as host.

5th October, 2012 - General Meeting - at the Mid Murray Council Meeting Room, 47 Adelaide Road, Mannum - the Mid Murray Council as host.

7th December, 2012 - General Meeting - at the Renmark Paringa Community and Civic Centre, 61 Eighteenth Street, Renmark - the Renmark Paringa Council as host.

1st February, 2013 - General Meeting - at the Rural City of Murray Bridge Council Chamber, 2 Seventh Street, Murray Bridge - the Rural City of Murray Bridge as host.

5th April, 2013 - General Meeting - at the Lameroo Memorial Hall, 63 Railway Terrace South, Lameroo - the Southern Mallee District Council as host.

7th June, 2013 - Annual General Meeting - at the Berri Barmera Council Chamber, 19 Wilson Street, Berri - the Berri Barmera Council as host.

All Association Meetings, including Committee Meetings' Agendas and Minutes are available for viewing and or downloading from the Association's website at www.mmlga.sa.gov.au

A number of guest speakers and attendees have made presentations/addresses to the Association meetings throughout the year. They include:

- Andrew Milazzo, Executive Director, DPTI,
Paul Gelston, Director Road and Traffic Management, DPTI, and
Jon Whelan, Regional Manager, Eastern, DPTI.
- Greg Lundstrom, SA MDB NRM Board.
- Richard Bingham – SA Ombudsman and Martha Savva,
- Robyn Daly, LGA Mutual Liability Scheme,
- Noel Mensforth, Dept. of Planning, Transport and Infrastructure (DPTI),
- Rosalie Day, Connecting-Up,
- Dr. John Virtue, BioSecurity SA,
- Rod Ralph SA MDB NRM Board,
- Lincoln Size, CEO, Country South SA Medicare Local, and
- Ms. Christine Trenorden and Professor Graham Sanson, Local Excellence Expert Panel.

Representatives of both the LGA and the Office of Local Government attended each meeting and took the opportunity to brief the Association of the relevant matters being addressed by their respective bodies.

We acknowledge the support of Wendy Campana, Executive Director, and Chris Russell, LGA SA who has been ready to assist the Region and ensure that the LGA SA has had a presence at our meetings. The Association has also enjoyed a close working relationship with its State and Federal Members of Parliament, a number of whom have been regular attendees at our meetings.

The President has continued the practice of giving each of our guests the opportunity to address our meetings briefly about matters and issues before them that may be of interest to the Association and Member Councils. The contribution from all of the speakers, presenters and guests has kept the Association and the Delegates abreast of a wide ranging number of issues that impact on Local Government and the communities in the Region.

MEMBER COUNCIL DELEGATES TO THE ASSOCIATION.

The following are the current Delegates representing Member Councils as at the AGM of the 7th June, 2013:

Berri Barmera Council (BBC): Mayor Peter Hunt, Vice President, Deputy Mayor Andrew Kassebaum and David Beaton, CEO (proxy).

Coorong District Council (CDC): Mayor Roger Strother, Michael Boyd, CEO, Cr. Sharon Bland (proxy), Deputy Mayor Peter Wright (proxy) and Tim Tol, Director Sustainable Development (proxy).

District Council of Karoonda East Murray (DCKEM): Mayor Kevin Burdett, Peter Smithson, CEO and Deputy Mayor Colin Zadow (proxy).

District Council of Loxton Waikerie (DCLW): Mayor Leon Stasinowsky, Peter Ackland, CEO and Deputy Mayor Mark Ward (proxy).

Mid Murray Council (MMC): Mayor David Burgess, President, Deputy Mayor Kevin Myers, Cr. Inez Bormann (proxy), Russell Peate, CEO (proxy) and Robin Bourne, Deputy CEO, (proxy).

The Rural City of Murray Bridge (RCMB): Mayor Allan Arbon, OAM, Deputy Mayor Barry Laubsch, Cr. Jerry Wilson, (proxy) and Peter Bond, CEO (proxy).

District Council of Renmark Paringa (RPC): Mayor Neil Martinson, Deputy Mayor Peter Hunter, Tony Siviour, CEO (proxy) and Nathan Haynes, Director Corporate and Community Services (proxy).

Southern Mallee District Council (SMDC): Mayor Gordon Hancock, Deputy Mayor Jeff Nickolls and Anthony Renshaw, CEO (proxy).

ASSOCIATION COMMITTEE MEMBERSHIPS.

The following were the Association Committee Members up until the AGM of the 7th June, 2013:

LGA Board:

President, Mayor David Burgess, Mid Murray Council (*by virtue of position held*).

Vice President, Mayor Peter Hunt, Berri Barmera Council (*by virtue of position held*).

Proxy for President or Vice President, Mayor Leon Stasinowsky, District Council of Loxton Waikerie.

South Australian Regional Organisation of Councils (SAROC):

President, Mayor David Burgess, Mid Murray Council (*by virtue of position held*).

Vice President, Mayor Peter Hunt, Berri Barmera Council (*by virtue of position held*).

Proxy for President and or Vice President, Mayor Leon Stasinowsky, District Council of Loxton Waikerie.

CEO M&MLGA - Peter Campbell (*by virtue of position held*).

Regional Development Australia (Murraylands and Riverland) Board.

Deputy Mayor Barry Laubsch - Rural City of Murray Bridge.

President, Mayor David Burgess - Mid Murray Council.

Mayor Neil Martinson - Renmark Paringa Council.

Cr. Trevor Norton, District Council of Loxton Waikerie.

SA MDB NRM Board.

Deputy Mayor Andrew Kassebaum, Berri Barmera Council.

Murray and Mallee Local Government Association Regional Waste Management Strategy Committee:

President M&MLGA as Chair, Mayor David Burgess.

Deputy Mayor Barry Laubsch, Rural City of Murray Bridge.

Tony Siviour, CEO, Renmark Paringa Council. *(by virtue of position held)*

David Mosel, Asset Manager, Coorong District Council.

Brenton Lewis, CEO Murraylands Regional Development Board.

Mayor Roger Strother, Coorong District Council.

Paul Day (interim representative), Renmark Paringa Council. *(by virtue of position held)*

Works Manager, Mid Murray Council. *(by virtue of position held)*

Peter Ackland, CEO, District Council of Loxton Waikerie. *(by virtue of position held)*

Works Manager, Southern Mallee District Council. *(by virtue of position held)*

Peter Smithson, CEO, District Council of Karoonda East Murray - proxy to be advised. *(both by virtue of positions held)*

Tom King, Manager Infrastructure Services, Berri Barmera Council. *(by virtue of position held)*

David Beaton, CEO, Berri Barmera Council. *(by virtue of position held)*

Peter Bond, CEO, Rural City of Murray Bridge. *(by virtue of position held)*

Infrastructure Director, District Council of Loxton Waikerie. *(by virtue of position held)*

Mayor Gordon Hancock, Southern Mallee District Council.

Cr. Trevor Kerley, District Council of Karoonda East Murray.

A representative, Zero Waste SA. (external appointment).

Murray and Mallee Local Government Association Regional Transport Strategy Committee:

Mayor Roger Strother, Coorong District Council, Chair

Peter Campbell, CEO, M&MLGA

President, Mayor David Burgess, Mid Murray Council

Paul Day - Renmark Paringa Council

Barry Fletcher - private citizen representing Berri Barmera Council

Director of Infrastructure - District Council of Loxton Waikerie

Peter Smithson - District Council of Karoonda East Murray (Ron Palm - proxy)

Peter Bond, CEO, Rural City of Murray Bridge (David Allen - proxy)

Works Manager - Southern Mallee District Council

David Mosel, Coorong District Council

A representative - Regional Development Australia (Murraylands and Riverland) Board

DTEI (Transport SA) - 2 nominees (external appointment)

M&MLGA Transport Reference Group. - Community Transport:

Peter Smithson, CEO, District Council of Karoonda East Murray. *(by virtue of position held)*

Cr. Mike Fuller, Berri Barmera Council.

Murraylands and Riverland Regional Coordination Network:

Peter Smithson, CEO, District Council of Karoonda East Murray.

LGA Land Access Working Group:

Peter Smithson, CEO, District Council of Karoonda East Murray.

Murray and Mallee Zone Emergency Management Committee:

Mayor Neil Martinson, Renmark Paringa Council, Chair.

Mayor Peter Hunt, Berri Barmera Council.

Peter Bond, CEO, Rural City of Murray Bridge.

Director Infrastructure Services, District Council of Loxton Waikerie.

David Mosel, Asset Manager, Coorong District Council.

Harc Wordsworth, Manager, Environment and Planning, Southern Mallee District Council.

Works Manager, Southern Mallee District Council.

River Murray Ferries Working Group:

Russell Peate, CEO, Mid Murray Council,

Tony Siviour, CEO, Renmark Paringa Council,

Michael Boyd, CEO, Coorong District Council,

Dept. of Planning, Transport and Infrastructure representatives.

Murray and Mallee Annual Priority Working Party:

Tony Siviour, CEO, Renmark Paringa Council,

Peter Bond, CEO, Rural City of Murray Bridge,

Russell Peate, CEO, Mid Murray Council,

Tony Renshaw, CEO, Southern Mallee District Council,

Mayor Leon Stasinowsky, District Council of Loxton Waikerie,

Alex Hart, Office of State/Local Government Relations.

Regional Public Health Plan Steering Committee:

Garry Brinkworth, Berri Barmera Council,

Harc Wordsworth, Southern Mallee District Council and the District Council of Karoonda East Murray,

Jim Quinn, Coorong District Council,

Katina Nikas, Renmark Paringa Council,

Kelvin Goldstone, Mid Murray Council,

Phil Eckert, Rural City of Murray Bridge,

Stephen Bateman, District Council of Loxton Waikerie.

EXECUTIVE MEETINGS.

There were no Executive Meetings held during the year.

GENERAL ACTIVITIES.

The Association undertakes a coordinating role, in conjunction with Member Councils, on their issues and those raised by the Local Government Association of South Australia, the community, and other relevant parties' concerns and interests.

State and Federal Members of Parliament representing our Region have been briefed and support has been sought for issues raised.

Submissions and briefings undertaken include:

- Submission for Special Local Roads applications for 2013-2014 funding round.
- Submissions to the SAROC Committee, including:
 - Regional Development Discussion Paper
 - Shared Use of School Recreation and Sport Facilities
 - Development (Trusses) Variation Regulations
 - Funding for Regional Development Australia (RDA) Committees Post June 2013
 - LGRF Business Partner Program 2012-13
 - Natural Resources Management (NRM)
 - Planning Reform
 - Importation of Whole Fresh Potatoes from Countries Afflicted with "Zebra Chip Prone" Potato Products
 - Recreational Boating Facilities
 - Regional Planning Days
 - Regional Statement for South Australia
 - Solid Waste Levy – Waste to Resources Fund
 - Public Lighting Costs
 - Video Conferencing Pilot Project
- Submission to the Minister for Primary Industries re continuation of the Broomrape Eradication Program.
- Submission to Zero Waste SA for Regional Implementation funding applications for the 2013-2014 funding round.
- In partnership with the SA MDB NRM Board, provided a submission for funding to undertake Phase 2 of the Integrated Vulnerability Assessment Project.
- Further submission to the Murray Darling Basin Authority re the Draft Basin Plan.
- Submission to the LGA re the Strategy for Regional SA.
- Submission to the State Government re closure of the Cadell River Murray Ferry Service.
- Submission to OS/LGR re Statutory Closure of Ferry Services Procedures.

- Submission to the LGA re Trail Bike Access to Road Reserves.
- Submission to the LGA re Video Conferencing Pilot Project.
- Submission to the Minister for Primary Industries re Potato Imports from New Zealand.
- Submission to Primary Industries re Statement for Regional SA.
- Ministerial request for improved access to the Waste to Resources Fund.
- Improved funding support initiatives for Rural SA request to OS/LGR.
- Ministerial submission re funding availability for River Murray Water Operations.
- Submission to Primary Industries re funding support for Lifting the Ban on Fishing for Catfish in the River Murray Project.
- Submission to Federal Government re state-wide Murray Darling Basin Agreements.
- Funding support request to the Federal Government for the Mindarie Connect Project.

The CEO has also attended Forums, Workshops and Briefings throughout the year regarding evolving issues and to make contribution on behalf of the Association. These have included:

- Regional LGA CEO's Briefings (6).
- Regional Strategy for SA Workshop.
- Regional Annual Strategic Planning Day workshops X4 of.
- RISE Economic Modelling Tool Training Workshop.
- LGA Teleconference re Economic Stimulus Package Program briefing.
- I-Vision – Telstra Video Conferencing briefing and demonstration.
- NBN Briefing.
- Dream Australia LG briefing and filming.
- Deputation with Minister Kousantonis.
- Integrated Vulnerability Assessment Project Workshop.

The President, Mayor David Burgess, Vice President Mayor Peter Hunt, (Mayor Leon Stasinowsky as proxy on occasions) and the Chief Executive Officer have attended SAROC meetings during the year.

The meetings are usually held bi-monthly on the day preceding the meeting of the LGA Board.

SAROC has a Memorandum of Understanding between Regional Local Government Associations and the Local Government Association of South Australia, which was completed in August, 2003.

The Association has provided our regional input into many topics that are relevant to all communities across the State, some of which include:

- Regional Heritage Advisory Service
- The Impact of the Graduated Licensing System on Rural Communities
- Bushfire Management Area Planning
- Regional Development Discussion Paper
- Shared Use of School Recreation and Sport Facilities
- Development (Trusses) Variation Regulations
- Funding for Regional Development Australia (RDA) Committees Post June 2013
- Regulation of Water Industry
- LGRF Business Partner Program 2012-13
- Natural Resources Management (NRM)
- Planning Reform
- Importation of Whole Fresh Potatoes from Countries Afflicted with “Zebra Chip Prone”
- Potato Products
- E-Waste and National Co-regulatory Arrangements
- Wind Farm Planning
- Recreational Boating Facilities
- Regional Planning Days
- Visitor Information Centre Funding
- Regional Statement for South Australia
- Solid Waste Levy – Waste to Resources Fund
- Public Lighting Costs
- Video Conferencing Pilot Project

- Regional Development Australia (RDA) Committee Elections
- Fire and Emergency Services Act (FESA) Review
- ESCOSA Pricing for CWMS

FINANCIAL STATEMENTS TO 30TH JUNE, 2013.

The audited Financial Statements are included at the rear of this report. Surplus cash flow funds have been deposited with the Local Government Finance Authority and drawn on when and as required.

REGIONAL ENHANCEMENT AND CAPACITY BUILDING.

The Association acknowledges and thanks the Local Government Research and Development Fund Scheme for their annual 2012-2013 grant of \$36,424 (excl GST) to the Association.

This grant has ensured that the Association has been able to undertake regional enhancement and capacity building projects throughout the year.

INFORMING COUNCILS AND OTHER PARTIES.

The Association recognises the importance of providing both topical and detailed information on its activities to Member Councils, the LGA SA, the Dept. of Planning Transport and Infrastructure, Politicians, other key stakeholders and the general public within and outside the Region.

Over past years, and after each General Meeting or Annual General Meeting, the Association produced a Newsletter, the "Murray Mallee Briefs".

This publication explained the activities of the Association during the period and highlights issues of importance to the region.

The Newsletter was widely distributed to media outlets, Governmental Departments, Politicians and interested parties.

Now that the Minutes of Association General Meetings are produced in an expanded and explanatory form, the President and the CEO suspended the production of the Newsletter in October 2012 in favour of wide Minutes distribution. This initiative has received wider and favourable comment.

The Association's website www.mmlga.sa.gov.au contains a wealth of information on the Association's activities, including all Agendas, Appendices, Minutes for General and Committee Meetings and past Newsletters.

General Meetings of the Association will continue to be held during 2013-2014 on the first Friday in the months of August, December, February, April with the Annual General Meeting to be held in June. They will be held throughout the Region, hosted alphabetically by the Member Councils.

At the Annual General Meeting held on the 1st June, 2013, the Association endorsed the Annual Business Plan 2013-2014 and the Associated Annual Budget. These documents are available to be viewed and downloaded from the Association's website at www.mmlga.sa.gov.au

The status of the objectives and actions in the Association's Annual Business Plan 2013-2014 will be reviewed half yearly at the December General Meeting and the June Annual General Meeting as per the provisions of the Association's Charter.



Contact details:

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Chief Executive Officer:

Peter Campbell
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Goolwa Beach. SA 5214.
PO Box 1014, Goolwa. SA 5214.
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Murray & Mallee Local Government Association Incorporated

Financial Statements

For the Year Ended 30 June 2013

Murray & Mallee Local Government Association Incorporated

For the Year Ended 30 June 2013

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Murray & Mallee Local Government Association Incorporated

Statement of Profit and Loss and Other Comprehensive Income

For the Year Ended 30 June 2013

	Note	2013 \$	2012 \$
Regional Enhancement Fund Grant	2	36,424	35,780
Interest received	2	4,556	5,702
MBM LGA contributions	2	102,914	90,560
Other income		4,728	-
		<hr/>	<hr/>
		148,622	132,042
Other operating expenses	3	(132,853)	(140,910)
		<hr/>	<hr/>
Surplus/(Deficit) for the year		15,769	(8,868)
Other comprehensive income		-	-
		<hr/>	<hr/>
Total comprehensive Income/(loss)		15,769	(8,868)

The accompanying notes form part of these financial statements

Murray & Mallee Local Government Association Incorporated

Statement of Financial Position

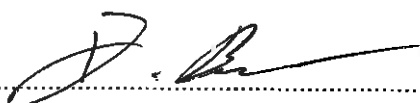
As At 30 June 2013

		2013 \$	2012 \$
	Note		
ASSETS			
Current assets			
Cash and cash equivalents	4	90,164	74,083
Trade and other receivables	5	3,600	3,612
Total current assets		93,764	77,695
TOTAL ASSETS		93,764	77,695
LIABILITIES			
Current liabilities			
Trade and other payables	6	2,400	2,100
Total current liabilities		2,400	2,100
TOTAL LIABILITIES		2,400	2,100
NET ASSETS		91,364	75,595
EQUITY			
Accumulated surplus		53,184	47,649
Unspent funds reserve	7	38,180	27,946
TOTAL EQUITY		91,364	75,595

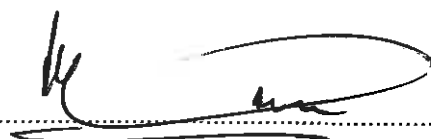
The accompanying notes form part of these financial statements.

These financial statements are approved and signed for and on behalf of the Committee by on

02 AUG 2013



President



CEO

Murray & Mallee Local Government Association Incorporated

Statement of Changes in Equity

For the Year Ended 30 June 2013

2013

	Note	Unspent Funds Reserve \$	Accumulated Surplus \$	Total \$
Balance at 1 July 2012		27,946	47,649	75,595
Surplus for the year		-	15,769	15,769
Other movement				
Transfers to/from accumulated surplus	7	10,234	(10,234)	-
Balance at 30 June 2013		38,180	53,184	91,364

2012

	Note	Unspent Funds Reserve \$	Retained Surplus \$	Total \$
Balance at 1 July 2011		42,946	41,517	84,463
Deficit for the year		-	(8,868)	(8,868)
Other movement				
Transfers to/from accumulated surplus	7	(15,000)	15,000	-
Balance at 30 June 2012		27,946	47,649	75,595

The accompanying notes form part of these financial statements.

Murray & Mallee Local Government Association Incorporated

Statement of Cash Flows

For the Year Ended 30 June 2013

	Note	2013 \$	2012 \$
Cash from operating activities:			
Receipts from members		102,914	90,560
Receipts from grants		36,424	35,780
Other income		4,728	-
Interest received		4,568	6,059
Payments to suppliers		(122,787)	(114,971)
Project payments		(9,766)	(25,000)
Net cash provided by/ (used in) operating activities	8	16,081	(7,572)
Net increase /(decrease) in cash held		16,081	(7,572)
Cash at beginning of financial year		74,083	81,655
Cash at end of financial year	4	90,164	74,083

The accompanying notes form part of these financial statements.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

Structure: The financial report covers Murray & Mallee Local Government Association Incorporated as an individual entity. Murray & Mallee Local Government Association Incorporated is an association incorporated in South Australia under the *Associations Incorporations Act (SA) 1985*.

1 Summary of Significant Accounting Policies

Basis of preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the *Associations Incorporation Act (SA) 1985*. The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions to which they apply. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements were authorised for issue on **02 AUG 2013** by the members of the committee.

Accounting Policies

(a) Comparatives

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Where the association has retrospectively applied an accounting policy, made a retrospective restatement or reclassified items in its financial statements, an additional statement of financial position as at the beginning of the earliest comparative period will be disclosed.

(b) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

(c) Income taxes

The activities of the Association are exempt from taxation under the *Income Tax Assessment Act 1997*.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

(d) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

(e) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the association commits itself to either purchase or sell the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest method, or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) over the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of income or expense in profit or loss.

The association does not designate any interests in subsidiaries, associates or joint venture entities as being subject to the requirements of Accounting Standards specifically applicable to financial instruments.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

(e) Financial Instruments (continued)

(i) *Financial assets at fair value through profit or loss*

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking, where they are derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in fair value (ie gains or losses) being recognised in profit or loss.

(ii) *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

(iii) *Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the association's intention to hold these investments to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

(iv) *Available-for-sale financial assets*

Available-for-sale investments are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with any remeasurements other than impairment losses and foreign exchange gains and losses recognised in other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are classified as non-current assets when they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as current assets.

(v) *Financial liabilities*

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

(e) Financial Instruments (continued)

Impairment

At the end of each reporting period, the association assesses whether there is objective evidence that a financial asset has been impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") that has occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered to constitute a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include indications that the debtors or a group of debtors is experiencing significant financial difficulty, default or delinquency in interest or principal payments, indications that they will enter bankruptcy or other financial reorganisation and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if the management establishes that the carrying amount cannot be recovered by any means, at that point the writing off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance accounts.

When the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the association recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

Derecognition

Financial assets are derecognised where the contractual right to receipt of cash flows expires or the asset is transferred to another party, whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are discharged, cancelled or expire. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

(f) Impairment of assets

At the end of each reporting period, the association assesses whether there is any indication that an asset may be impaired. The assessment will consider both external and internal sources of information. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of that asset, being the higher of the asset's fair value less costs to sell and its value-in-use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is immediately recognised in profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an individual asset, the association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

(g) Revenue

Non-reciprocal grant revenue is recognised in the statement of comprehensive income when the association obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the association and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customer.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

All revenue is stated net of the amount of goods and services tax (GST).

(h) Trade and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

(i) Trade and other receivables

These include amounts due from ATO and accrued interest on deposits in financial institutions. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

(j) Critical Accounting Estimates and Judgments

Key estimates

(i) Impairment - general

The association assesses impairment at the end of each reporting period by evaluation of conditions and events specific to the association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

(k) New Accounting Standards for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the association. The association has decided not to early adopt any of the new and amended pronouncements. The association's assessment of the new and amended pronouncements that are relevant to the association but applicable in future reporting periods is set out below:

- AASB 9: Financial Instruments (December 2010) and AASB 2010–7: Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) (applicable for annual reporting periods commencing on or after 1 January 2015).

These Standards are applicable retrospectively and include revised requirements for the classification and measurement of financial instruments, as well as recognition and derecognition requirements for financial instruments.

The key changes made to accounting requirements that may impact the association are:

(i) simplifying the classifications of financial assets into those carried at amortised cost and those carried at fair value; and that a return on investment can be recognised in profit or loss and there is no impairment or recycling on disposal of the instrument.

(ii) allowing an irrevocable election on initial recognition to present gains and losses on investments in equity instruments that are not held for trading in other comprehensive income. Dividends in respect of these investments that are a return on investment can be recognised in profit or loss and there is no impairment or recycling on disposal of the instrument.

The association has not yet estimated the impact of these pronouncements on its financial statements.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

(k) New Accounting Standards for Application in Future Periods (continued)

- AASB 1053: Application of Tiers of Australian Accounting Standards and AASB 2010–2: Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements (applicable for annual reporting periods commencing on or after 1 July 2013).

AASB 1053 establishes a revised differential financial reporting framework consisting of two tiers of financial reporting requirements for those entities preparing general purpose financial statements:

Tier 1: Australian Accounting Standards; and

Tier 2: Australian Accounting Standards – Reduced Disclosure Requirements.

Tier 2 of the framework comprises the recognition, measurement and presentation requirements of Tier 1, but contains significantly fewer disclosure requirements.

Since the association is a not-for-profit private sector entity, it qualifies for the reduced disclosure requirements for Tier 2 entities. The association is yet to decide whether it will take advantage of Tier 2 reporting.

- AASB 13: Fair Value Measurement and AASB 2011–8: Amendments to Australian Accounting Standards arising from AASB 13 (applicable for annual reporting periods commencing on or after 1 January 2013).

AASB 13 defines fair value, sets out in a single Standard a framework for measuring fair value, and requires disclosures about fair value measurement.

AASB 13 requires:

-inputs to all fair value measurements to be categorised in accordance with a fair value hierarchy; and

-enhanced disclosures regarding all assets and liabilities (including, but not limited to, financial assets and financial liabilities) to be measured at fair value.

These Standards are expected to result in more detailed fair value disclosures, but are not expected to significantly impact the amounts recognised in the association's financial statements.

- AASB 2012–3: Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities (applicable for annual reporting periods commencing on or after 1 January 2014).

This Standard adds application guidance to AASB 132: Financial Instruments: Presentation to address potential inconsistencies identified in applying some of the offsetting criteria of AASB 132, including clarifying the meaning of “currently has a legally enforceable right of set-off” and that some gross settlement systems may be considered equivalent to net settlement.

This Standard is not expected to significantly impact the association's financial statements.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

2 Revenue

	2013	2012
	\$	\$
Interest received	4,556	5,702
MBM LGA contributions		
- Berri Barmera Council	15,849	13,946
- Coorong District Council	10,497	9,237
- DC of Karoonda East Murray	5,557	4,890
- DC of Loxton Waikerie	16,775	14,761
- Mid Murray Council	12,556	11,048
- The Rural City of Murray Bridge	20,994	18,474
- DC of Renmark Paringa	14,099	12,408
- Southern Mallee DC	6,587	5,796
Total MBM LGA contributions	102,914	90,560
Regional Enhancement Fund Grant	36,424	35,780
Income from RISE economic model and others	4,728	
Total Revenue	148,622	132,042

3 Other Operating Expenses

Expenses

	2013	2012
	\$	\$
Audit fees	2,400	2,133
Bank charges	93	60
Consultancy and contractors	9,766	25,000
Executive Officer Contract Services	102,594	99,523
Insurance	5,212	4,993
Meeting Expenses	4,470	1,511
Postage	110	66
President's Travelling Allowance	2,500	2,500
Printing and stationery	710	512
Record sentencing/Archiving	193	163
SAROC Regional Meeting costs	1,143	131
Sundry expenses	412	1,018
Telephone, fax and broadband	3,200	3,200
Website maintenance	50	100
Total expenses	132,853	140,910

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

4 Cash and cash equivalents

	2013	2012
	\$	\$
Cash on hand	100	100
Cash at bank	11,200	7,768
LGFA Investment	78,864	66,215
	90,164	74,083

5 Trade and other receivables

CURRENT

Accrued Interest

GST receivable(net)

786

2,814

3,600

877

2,735

3,612

6 Trade and other payables

CURRENT

Unsecured

Trade payables

2,400

2,100

7 Unspent Funds Reserve

The unexpended funds reserve represent funds set aside for future use on projects managed by the association.

Shared Resource Cluster Project

Income

Balance brought forward

Transfer from accumulated surplus

Transfer from Discretionary Projects

-

19,000

6,000

Total Income

25,000

Less Expenses

Transfer to Annual Priorities Project

Facility of video conferencing expense

(5,000)

(346)

Total Expenses

(5,346)

Project Funds not expended at 30 June

19,654

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

7 Unexpended Funds Reserve (continued)

	2013 \$	2012 \$
Discretionary Projects		
Income		
Balance brought forward	21,946	1,073
Transfer from Water Management Project	-	4,373
Transfer from Provision of LG Services Project	-	7,500
Transfer to Council Improvement Project	(10,000)	-
Transfer to Shared Resource Cluster Project	(6,000)	-
Transfer from accumulated surplus	-	9,000
Total Income	5,946	21,946
Less Expenses		
Delivery of RISE workshop	(4,620)	-
Other expense	(1,100)	-
Total Expenses	(5,720)	-
Project funds not expended at 30 June	226	21,946
 Provision LG Services Project		
Income		
Balance brought forward	-	32,500
Total Income	-	32,500
Less Expenses		
Consultancy	-	25,000
Transfer to Discretionary Projects	-	7,500
Total Expenses	-	32,500
Project funds not expended at 30 June	-	-

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

7 Unexpended Funds Reserve (continued)

	2013	2012
	\$	\$
Legal Charter Review		
Income		
Balance brought forward	6,000	5,000
Transfer from accumulated surplus	1,000	1,000
Total Income	7,000	6,000
Less Expenses	-	-
Project Funds not expended at 30 June	7,000	6,000
 Council Improvement project		
Income		
Transfer from Discretionary Project	10,000	-
Total Income	10,000	-
Less Expenses	-	-
Total Expenses	-	-
Project Funds not expended at 30 June	10,000	-
 Annual Priorities project		
Income		
Transfer from Shared Resource Cluster Project	5,000	-
Total Income	5,000	-
Less Expenses		
Facilitation fee	(3,700)	-
Total Expenses	(3,700)	-
Project Funds not expended at 30 June	1,300	-
 Total unspent funds reserve	38,180	27,946

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

8 Cash Flow Information

(a) Reconciliation of Cash Flow from Operations with Surplus(Deficit) for the year

	2013	2012
	\$	\$
Net surplus/(deficit) for the year	15,769	(8,868)
Cash flows excluded from deficit for the year		
Non-cash flows in surplus(deficit)		
Changes in assets and liabilities,		
Decrease in trade receivables	12	996
Increase in trade and other payables	300	300
	<u>16,081</u>	<u>(7,572)</u>

9 Financial Risk Management

The association's financial instruments consist mainly of deposits with banks, receivables and payables.

The totals for each category of financial instruments, measured in accordance with AASB 139, as detailed in the accounting policies to these financial statements, are as follows:

	Note	2013	2012
		\$	\$
Financial Assets			
Cash and cash equivalents	4	90,164	74,083
Trade and other receivables	5	<u>3,600</u>	<u>3,612</u>
Total financial assets		<u>93,764</u>	<u>77,695</u>
Financial liabilities			
Financial liabilities at amortised cost			
- Trade and other payables	6	<u>2,400</u>	<u>2,100</u>
Total financial liabilities		<u>2,400</u>	<u>2,100</u>

Financial Risk Management Policies

The association's Treasurer is responsible for, among other issues, monitoring and managing financial risk exposures of the association. The Treasurer monitors the association's transactions and reviews the effectiveness of controls relating to credit risk, liquidity risk and market risk. Discussions on monitoring and managing financial risk exposures are held bi-monthly and minuted by the committee of management.

The Treasurer's overall risk management strategy seeks to ensure that the association meets its financial targets, while minimising potential adverse effects of cash flow shortfalls.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

9 Financial Risk Management (continued)

Specific Financial Risk Exposures and Management

The main risks the association is exposed to through its financial instruments are credit risk, liquidity risk and market risk relating to interest rate risk and other price risk. There have been no substantive changes in the types of risks the association is exposed to, how these risks arise, or the Committee's objectives, policies and processes for managing or measuring the risks from the previous period.

a. Credit risk

Exposure to credit risk relating to financial assets arises from the potential non-performance by counterparties of contract obligations that could lead to a financial loss to the association.

Credit risk is managed through maintaining procedures (such as the utilisation of systems for the approval, granting and removal of credit limits, regular monitoring of exposure against such limits and monitoring of the financial stability of significant customers and counterparties) ensuring, to the extent possible, that members and counterparties to transactions are of sound credit worthiness.

Risk is also minimised through investing surplus funds in financial institutions that maintain a high credit rating or in entities that the committee has otherwise assessed as being financially sound.

Credit risk exposures

The maximum exposure to credit risk by class of recognised financial assets at the end of the reporting period is equivalent to the carrying amount and classification of those financial assets (net of any provisions) as presented in the statement of financial position.

There is no collateral held by the association securing trade and other receivables.

Accounts receivable and other debtors that are neither past due nor impaired are considered to be of high credit quality. Aggregates of such amounts are detailed at Note 5.

The association has no significant concentrations of credit risk with any single counterparty or group of counterparties. Details with respect to credit risk of trade and other receivables are provided in Note 5.

b. Liquidity risk

Liquidity risk arises from the possibility that the association might encounter difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities. The association manages this risk through the following mechanisms:

- preparing forward-looking cash flow analysis in relation to its operational, investing and financing activities;
- only investing surplus cash with major financial institutions; and

The association does not hold directly any derivative financial liabilities.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

9 Financial Risk Management (continued)

Cash flows realised from financial assets reflect management's expectation as to the timing of realisation. Actual timing may therefore differ from that disclosed. The timing of cash flows presented in the table to settle financial liabilities reflects the earliest contractual settlement dates.

Financial assets pledged as collateral

No financial assets have been pledged as security for any financial liability.

c. Market risk

i. Interest rate risk

Exposure to interest rate risk arises on financial assets and financial liabilities recognised at the end of the reporting period whereby a future change in interest rates will affect future cash flows or the fair value of fixed rate financial instruments. The association is exposed to earnings volatility on floating rate instruments. The financial instruments that expose the association to interest rate risk that are limited to cash and cash equivalents.

ii. Other price risk

Other price risk relates to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk) of securities held.

The association is not exposed to other price risk.

Sensitivity analysis

The following table illustrates sensitivities to the association's exposures to changes in interest rates. The table indicates the impact on how surplus and equity values reported at the end of the reporting period would have been affected by changes in the relevant risk variable that management considers to be reasonably possible.

These sensitivities assume that the movement in a particular variable is independent of other variables.

	Surplus	Equity
Year ended 30 June 2013	\$	\$
+/- 2% in interest rates	+/-1,801	+/- 1,801
	Surplus	Equity
Year ended 30 June 2012	\$	\$
+/- 2% in interest rates	+/- 1,480	+/- 1,480

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

9 Financial Risk Management (continued)

There have been no changes in any of the assumptions used to prepare the above sensitivity analysis from the prior year.

Fair Values

Fair value estimation

The fair values of financial assets and financial liabilities are presented in the following table and can be compared to their carrying amounts as presented in the statement of financial position. Fair value is the amount at which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Fair value may be based on information that is estimated or subject to judgment, where changes in assumptions may have a material impact on the amounts estimated. Areas of judgment and the assumptions have been detailed below. Where possible, valuation information used to calculate fair value is extracted from the market, with more reliable information available from markets that are actively traded. In this regard, fair values for listed securities are obtained from quoted market bid prices.

	2013		2012	
	Carrying amount	Fair value	Carrying amount	Fair Value
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	90,164	90,164	74,083	74,083
Trade and other receivables	3,600	3,600	3,612	3,612
Total financial assets	93,764	93,764	77,695	77,695
Financial liabilities				
Trade and other payables	2,400	2,400	2,100	2,100
Total financial liabilities	2,400	2,400	2,100	2,100

The fair values disclosed in the above table have been determined based on the following methodologies:

- (i) Cash and cash equivalents, accounts receivable and other debtors and accounts payable and other payables are short-term instruments in nature whose carrying amount is equivalent to fair value.

10 Contingent Liabilities and Contingent Assets

At 30 June 2013, the Committee is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in this financial report.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

11 Capital Commitments

At 30 June 2013, the Committee is unaware of any capital or leasing commitments which have not already been recorded elsewhere in this financial report.

12 Events after the end of the reporting period

Since the reporting date, there have been no events that would materially impact on the contents of this report.

13 Economic Dependence

Murray & Mallee Local Government Association Incorporated is dependent on the Local Councils within its jurisdiction and other funding bodies for the majority of its revenue used to operate the business. At the date of this report, the Committee believe that the Local Councils and other bodies will continue to fund the association.

14 Key Management Personnel Compensation

(a) Key Management Personnel Compensation

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the association, directly or indirectly, including its committee members, is considered key management personnel.

	Short term Benefits	Total
2013		
Total compensation	105,094	105,094
2012		
Total compensation	102,023	102,023

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

15 Capital Management

The Committee controls the capital of the entity to ensure that adequate cash flows are generated to fund its programs and that returns from investments are maximised within tolerable risk parameters. The Committee ensures that the overall risk management strategy is in line with this objective.

The committee operates under policies approved by the board. Risk management policies are approved and reviewed by the board on a regular basis. These include credit risk policies and future cash flow requirements.

The entity's capital consists of financial liabilities, supported by financial **assets**.

There have been no changes to the strategy adopted by the Committee to control the capital of the entity since the previous year.

16 Association Details

The registered office of the association is;

Murray & Mallee Local Government Association Inc
65 Underwood Avenue
Goolwa Beach SA 5214

The principal place of business is:

Murray & Mallee Local Government Association Inc
65 Underwood Avenue
Goolwa Beach SA 5214

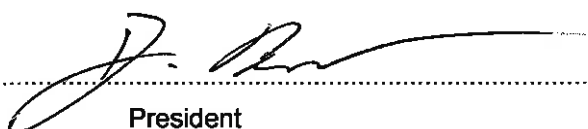
Murray & Mallee Local Government Association Incorporated

Statement by the Committee

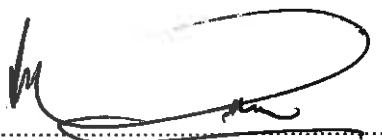
In accordance with a resolution of the Committee, the Committee declares that In the opinion of the committee, the financial report and notes as set out on pages 1 to 21:

1. Present fairly the financial position of Murray & Mallee Local Government Association Incorporated as at 30 June 2013 and its performance for the year ended on that date in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that Murray & Mallee Local Government Association Incorporated will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with the resolution of the Committee and is signed for and on behalf of the Committee by:



President



CEO

Dated this 2nd day of August 2013

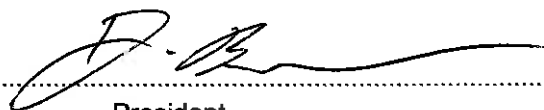
Murray & Mallee Local Government Association Incorporated

Statement by the Committee

In accordance with a resolution of the Committee, the Committee declares that In the opinion of the committee, the financial report and notes as set out on pages 1 to 21:

1. Present fairly the financial position of Murray & Mallee Local Government Association Incorporated as at 30 June 2013 and its performance for the year ended on that date in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that Murray & Mallee Local Government Association Incorporated will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with the resolution of the Committee and is signed for and on behalf of the Committee by:



President



CEO

Dated this 2nd day of August 2013

Murray & Mallee Local Government Association Incorporated

Independent Auditor's Report to the members of Murray & Mallee Local Government Association Incorporated

Report on the Financial Report

We have audited the accompanying financial report of Murray & Mallee Local Government Association Incorporated, which comprises the statement of financial position as at 30 June 2013, and the statement of profit and loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by the members of the committee.

Committee Responsibility for the Financial Report

The committee of the association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the *Associations Incorporation Act (SA) 1985* and for such internal control as the committee determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements 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 judgment, 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 association's preparation of the financial report that gives a true and fair view 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 directors, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of Australian Professional Ethical Pronouncements.

Opinion

In our opinion the financial report of Murray & Mallee Local Government Association Incorporated is in accordance with the requirements of the *Associations Incorporation Act (SA) 1985*, including:

- (a) presenting fairly, in all material respects the association's financial position as at 30 June 2013 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards as disclosed in Note 1.

Crowe Horwath Murray Darling

Crowe Horwath Murray Darling



Nick Walker
Partner

2 August 2013
Mildura

PRESIDENT'S CERTIFICATE OF COMPLIANCE –

AUDITOR INDEPENDENCE.

I, David Burgess, the person for the time being occupying the position of President of the Murray and Mallee Local Government Association subsidiary do hereby certify (for the purposes of Regulation 16A (2) of the Local Government (Financial Management) Regulations 1999) that the auditor, WHK Thomsons, of the subsidiary has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999.



5th July, 2013.

(Signed)

(Dated)

CHIEF EXECUTIVE OFFICERS CERTIFICATE OF COMPLIANCE-

AUDITOR INDEPENDENCE

I, David Beaton, the person for the time being occupying the position of chief executive of the Beccles Bannockburn Council, being a constituent council of the Murray and Mallee Local Government Association subsidiary do hereby certify (for the purposes of Regulation Division 3 – 22 clause (3) (b) of the Local Government (Financial Management) Regulations 2011) that the Auditor, WHK Thomsons, of the subsidiary has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.



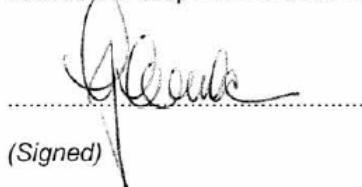
(Signed)

5/7/13
(Dated)

CHIEF EXECUTIVE OFFICERS CERTIFICATE OF COMPLIANCE –

AUDITOR INDEPENDENCE.

I, John Hinton (Cooke), the person for the time being occupying the position of acting chief executive officer of the COORONG DISTRICT Council, being a constituent council of the Murray and Mallee Local Government Association subsidiary do hereby certify (for the purposes of Regulation 16A (2) of the Local Government (Financial Management) Regulations 1999) that the auditor, WHK Thomsons, of the subsidiary has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999.



(Signed)

28-2013
(Dated)

CHIEF EXECUTIVE OFFICERS CERTIFICATE OF COMPLIANCE-

AUDITOR INDEPENDENCE

I, Peter Branthorn, the person for the time being occupying the position of chief executive of the McKinnon East Mallee Council, being a constituent council of the Murray and Mallee Local Government Association subsidiary do hereby certify (for the purposes of Regulation Division 3 – 22 clause (3) (b) of the Local Government (Financial Management) Regulations 2011) that the Auditor, WHK Thomsons, of the subsidiary has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.

[Signature]
(Signed)

5.7.2013
(Dated)

CHIEF EXECUTIVE OFFICERS CERTIFICATE OF COMPLIANCE-

AUDITOR INDEPENDENCE

I, Pete Ackland, the person for the time being occupying the position of chief executive of the Loxton Waikerie Council, being a constituent council of the Murray and Mallee Local Government Association subsidiary do hereby certify (for the purposes of Regulation Division 3 – 22 clause (3) (b) of the Local Government (Financial Management) Regulations 2011) that the Auditor, WHK Thomsons, of the subsidiary has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.

[Signature]
(Signed)

2 August 2013
(Dated)

CHIEF EXECUTIVE OFFICERS CERTIFICATE OF COMPLIANCE-

AUDITOR INDEPENDENCE

I, Gusell John Fenne, the person for the time being occupying the position of chief executive of the Mid Murray Council Council, being a constituent council of the Murray and Mallee Local Government Association subsidiary do hereby certify (for the purposes of Regulation Division 3 – 22 clause (3) (b) of the Local Government (Financial Management) Regulations 2011) that the Auditor, WHK Thomsons, of the subsidiary has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.

[Signature]
(Signed)

2nd August 2013
(Dated)

CHIEF EXECUTIVE OFFICERS CERTIFICATE OF COMPLIANCE-

AUDITOR INDEPENDENCE

I, Tony SIVOUR, the person for the time being occupying the position of chief executive of the KEMMARR PARKING Council, being a constituent council of the Murray and Mallee Local Government Association subsidiary do hereby certify (for the purposes of Regulation Division 3 – 22 clause (3) (b) of the Local Government (Financial Management) Regulations 2011) that the Auditor, WHK Thomsons, of the subsidiary has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.

(Signed)

(Dated)

CHIEF EXECUTIVE OFFICERS CERTIFICATE OF COMPLIANCE-

AUDITOR INDEPENDENCE

I, Peter Andrew Baw, the person for the time being occupying the position of chief executive of the Parramatta City of Murray River Council, being a constituent council of the Murray and Mallee Local Government Association subsidiary do hereby certify (for the purposes of Regulation Division 3 – 22 clause (3) (b) of the Local Government (Financial Management) Regulations 2011) that the Auditor, WHK Thomsons, of the subsidiary has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.

(Signed)

(Dated)

CHIEF EXECUTIVE OFFICERS CERTIFICATE OF COMPLIANCE-

AUDITOR INDEPENDENCE

I, Anthony John Renshaw, the person for the time being occupying the position of chief executive of the Southern Mallee District Council, being a constituent council of the Murray and Mallee Local Government Association subsidiary do hereby certify (for the purposes of Regulation Division 3 – 22 clause (3) (b) of the Local Government (Financial Management) Regulations 2011) that the Auditor, WHK Thomsons, of the subsidiary has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.

(Signed)

(Dated)



Annual Report

2012 / 2013



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Murray Mallee Community Transport Scheme Chairman's Report 2012-2013



It is with pleasure that I present my Annual Report.

Firstly I would like to make mention and thank the funding bodies who provide the finances to keep the Murray Mallee Community Transport Scheme (MMCTS) going, servicing the transport disadvantaged members of the communities from Murray Bridge to Pinnaroo and Karoonda to Keith and Meningie and all places in between. These funding bodies being the Department for Communities and Social Inclusion (DCSI), The Coorong District Council, Southern Mallee District Council, District Council of Karoonda East Murray, Department of Planning Transport and Infrastructure (DPTI) - Public Transport Services (PTS) and the client's contributions. The combined total funding from the above services for the past year was \$180,049.

Murray Mallee Community Transport Scheme has 18 volunteer drivers within the 3 Council regions coming from Tailem Bend, Geranium, Lameroo, Pinnaroo, Wynarka and Karoonda. On behalf of the Management Board I would like to thank the drivers for the 643 long hours spent driving some 31,319 km in taking clients on 339 trips over the past 12 months. Your time and effort is so much appreciated because without you we would not have a Community Transport Scheme.

I would like to detail some achievements or highlights which have occurred over the past 12 months.

- Murray Mallee Community Transport Scheme was the trial site for a new transport program developed through and paid for by the Department for Communities and Social Inclusion before roll-out and after the initial user acceptance testing. We started to use the program on 19 November 2012 and which has now been rolled out and installed in most of the Community Passenger Network regions across the state. A big thank you to Helen and Anna for this.
- Link SA for sponsoring the very professional looking polo shirts worn by our MMCTS volunteer drivers.
- In conjunction with Coorong District Council a MMCTS logo was developed in May 2013.
- A website developed between Murray Mallee Community Transport Scheme and Murray Transport Connections was launched just recently.
- We changed over one (1) of our two (2) cars during the year and we are open to any suggestions of how we can do this more 'cheaply'.

- The annual Volunteer Drivers Appreciation Dinner was held at Lameroo in November and it was good to meet some of the volunteer drivers from the eastern end of the area who rarely get to go to the Tailern Bend dinners.

**Murray Mallee Community Transport Scheme
Chairman's Report
2012-2013**

In closing I would to thank our Community Passenger Network Regional Coordinator, Helen Luke, and our Administrative Officer, Anna Bray, for their tireless efforts in keeping MMCTS running professionally and efficiently and also our fellow Board Members and Board Treasurer Paul Duka (The Coorong District Council, Manager Corporate Support) for their time and efforts in keeping the Murray Mallee Community Transport Scheme running efficiently and effectively for our communities.

Neville Pfeiffer

Chairman

Management Board

Murray Mallee Community Transport Scheme

Murray Mallee Community Transport Scheme

Regional Coordinators Annual Report 2012 – 2013

It is with pleasure that I present this Annual Report of the Murray Mallee Community Transport Scheme (MMCTS) for 2012 – 2013.

As part of the Community Passenger Network (CPN) in South Australia the main focus for MMCTS is an information and brokerage service providing transport as a last resort to eligible transport disadvantaged clients over an area of 19,282 square kilometers which includes the Council areas of The Coorong, Southern Mallee and Karoonda East Murray. The direct CPN vehicle transport is provided by a very small team of volunteers who over the past 12 months have provided 643 hours of their time to MMCTS and their communities. Volunteer hours were up slightly this year with kilometers travelled slightly down from last year's figures. Many of our current volunteers are presently undergoing reaccreditation for the second, third and even one for the fourth time around. This dedication is very impressive and is testimony to their commitment, dedication and community spirit.

Location & number of volunteers	
Tailem Bend - 7	Geranium - 1
Wynarka - 1	Lameroo - 4
Karoonda - 1	Pinnaroo - 4
Murray Bridge - 1	

A very sincere "Thank You" is extended to our volunteers for their professionalism, time, compassion and great sense of humor. Due to family and work commitments we have unfortunately lost a couple of volunteers from the Southern Mallee region.

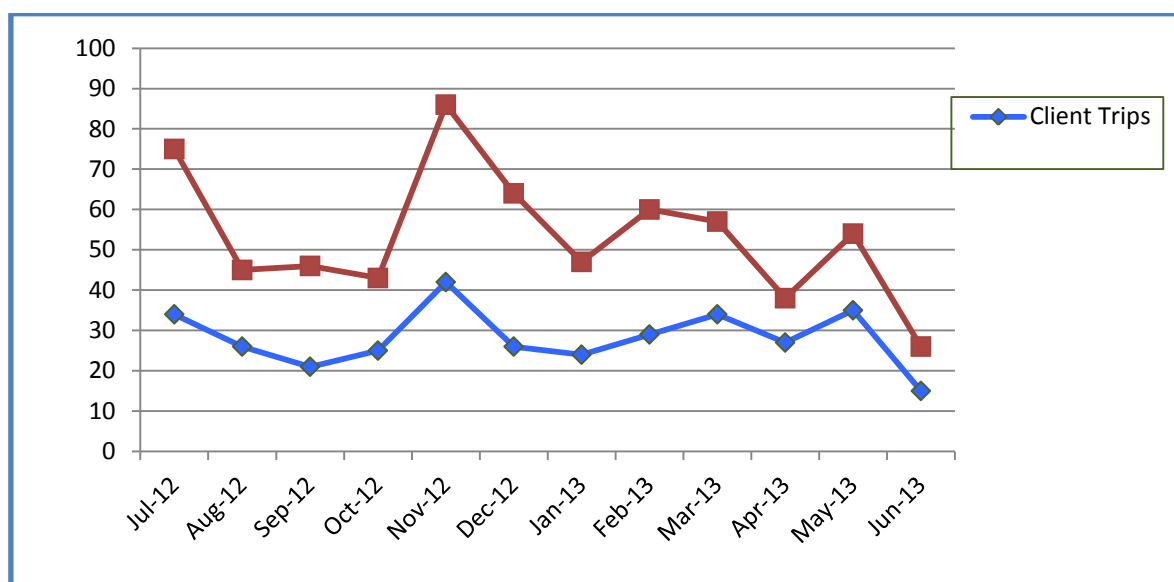
MMCTS now have 19 volunteers who have travelled a total of 31,319 kilometers in the past 12 months, providing 339 client trips across the

three

Council regions.

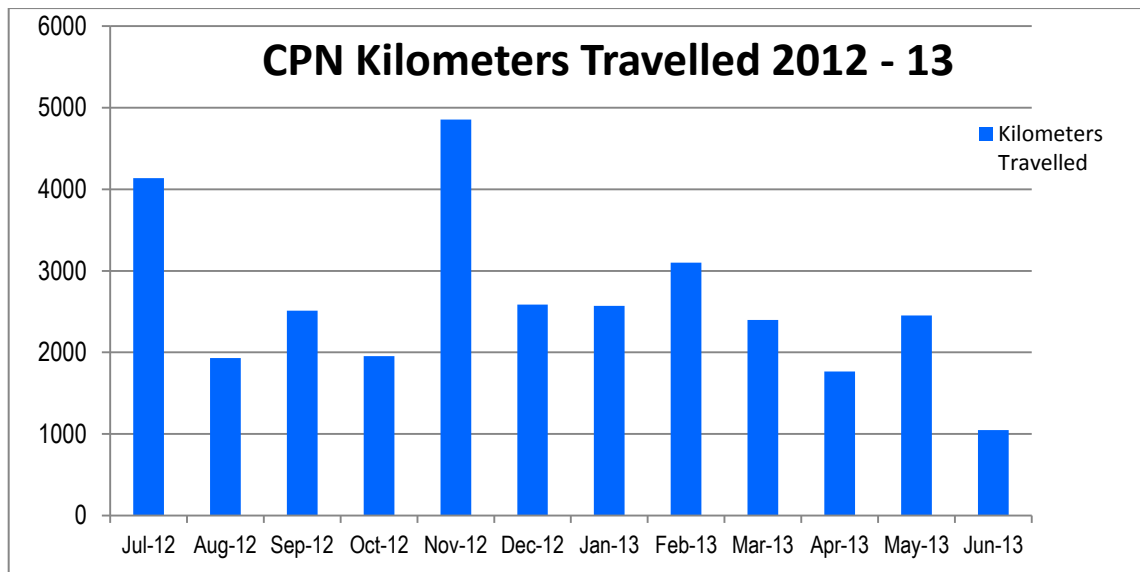
The reason for direct transport provision provided to the community by the CPN varies due to a number of reasons and include, linking the client into public transport or the Medical Service for local and regional medical appointments and various social activities.

The following graph shows the number of CPN vehicle transports per month along with the volunteer hours



MMCTS have two vehicles in fleet a Toyota Aurion which was purchased March 2013 and a Holden Cruze which was purchased in April 2012. Both vehicles are serviced regularly and the volunteers clean them as required. The access to vehicle resources in the Southern Mallee and Karoonda East Murray areas is of enormous assistance to the Transport Scheme and vehicle access in certain areas of the Coorong still eludes us but if it could be sourced would further enhance the service to our clients.

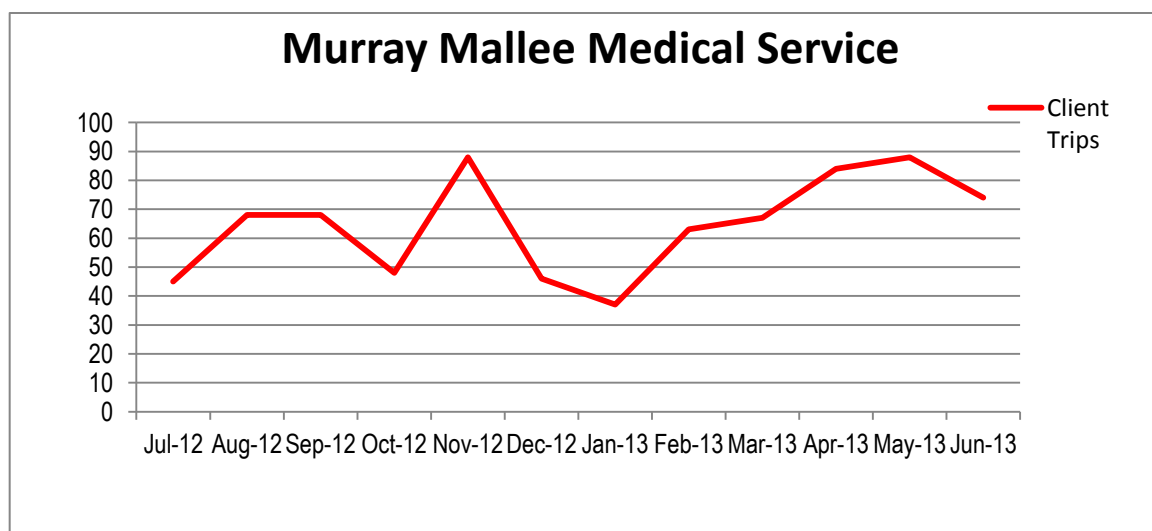
Murray Mallee Community Transport Scheme
Regional Coordinators Annual Report 2012 – 2013



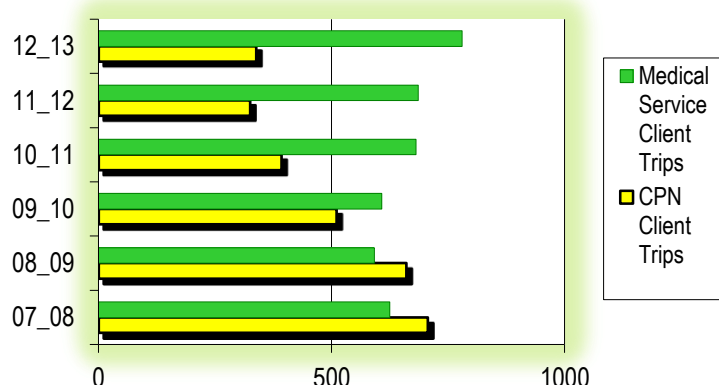
MMCTS is also the booking agent for the Murray Mallee Medical Service operated by Coorong Coaches. Bookings for this service vary each month but is being well utilised. Two CPN's share this service which is quite unique and requires both MMCTS and the Mid Murray CPN - Murray Transport Connections (MTC) to work closely with each other and liaise often. Both MMCTS and MTC have a good working relationship with Coorong Coaches which is vital to maintain a very professional and efficient service for our clients.

A Memorandum of Understanding (MOU) for Coordination of the Murray Mallee Medical Service has recently been developed between The Department for Planning, Transport and Infrastructure, the Community Passenger Networks of Murray Mallee Community Transport Scheme and Murray Transport Connections and PG & MA Stone who hold Contract for the Murray Mallee Medical Service. This MOU was required to provide all parties with their roles and responsibilities, the passenger rights and responsibilities, the process to undertake for late cancellations and grievance processes.

MMCTS do not directly report patronage for the Medical Service to Passenger Transport Services, however do record daily the trips that are booked through the MMCTS office to be used as reference for internal reporting. The graph below indicates the trips booked for MMCTS clients only by MMCTS staff. Our Volunteers provide transport to assist clients to link in with the Medical Service at a pre-arranged location.



Murray Mallee Community Transport Scheme **Regional Coordinators Annual Report 2012 – 2013**



The chart to the left shows the client trips over the past 6 (six) years for both MMCTS CPN owned and sourced vehicles and the Medical Service.

Direct CPN transport was up slightly by 13 trips in the past year but down quite considerably from previous years. The Medical Service trips were up by 94 for last financial year and have had a steady increase each year since 2009 – 2010.

The Medical Service is contracted to run for 48 weeks of the year so has a break over

Christmas and New Year which also enables staff to take leave. MMCTS office is also closed for 2 (two) weeks over this time. A new initiative within the past 12 months which has been implemented by the CPN's in conjunction with one of the Rural Liaison nurses at the Royal Adelaide Hospital is Regional Client Alert Cards. MMCTS & MTC have developed bright pink cards for clients to use when attending an out-patient appointment at the larger Hospitals in Adelaide. These cards were developed in the hope that out-patient appointments for clients travelling long distances may be able to be 'streamlined' a little better within the department that they are attending. This initiative is one that appears to be working well with many positive comments made by the clients.

MMCTS staff had regular attendance at networking meetings, forums, liaison with Service Providers, Commercial Operators and community liaison and events.

Below is a brief summary of some of the events, involvement, achievements and highlights from 2012 – 2013.

- ✦ User Acceptance Testing, for new transport program – Adelaide – 24 – 30 July 2012
- ✦ User Acceptance Testing, for new transport program – Adelaide – 8 – 14 August 2012
- ✦ MMCTS Regional Subsidiary Charter published in SA Government Gazette – 13 September 2012
- ✦ Website training to maintain newly developed website – Tailem Bend – 17 September 2012
- ✦ Murray Mallee Transport website launch – 26 September 2012
- ✦ 'Full Steam Ahead' Active Ageing Expo – Tailem Bend – 5 October 2012
- ✦ Community Forum in conjunction with The Coorong District Council – Tailem Bend – 11 October 2012
- ✦ Community Forum in conjunction with The Coorong District Council – Meningie – 22 October 2012
- ✦ Community Forum in conjunction with The Coorong District Council – Tintinara – 23 October 2012
- ✦ Volunteer Appreciation Luncheon – held at Lameroo Bowling Club – 4 November 2012
- ✦ Commencement of new transport program, Salesforce – 19 November 2012
- ✦ 'In House' on-site training for Salesforce transport program – 19 November 2012 – 30 November 2012
- ✦ Vehicle change-over – purchased Toyota Aurion, Scheme 2 – March 2013
- ✦ Karoonda Farm Fair – attendance both days – 5 & 6 April 2013
- ✦ Updated MMCTS Business Plan for 2013 – 2014 – 9 April 2013
- ✦ Polo shirts for volunteers – sponsored & supplied by Link SA – April 2013
- ✦ CPN Coordinators State Conference – Minlaton – 29 & 30 April 2013
- ✦ Dementia Awareness Training – 6 May 2013
- ✦ Certificate received from SA Ambulance Service in recognition of support – 13 May 2013
- ✦ Designed and developed a logo for MMCTS in conjunction with The Coorong Council – March 2013
- ✦ Regional Client Alert cards, developed and implemented – May 2013
- ✦ Development of Memorandum of Understanding – Murray Mallee Medical Service – June 2013
- ✦ Guest Speaker – Lameroo Probus Group – 25 June 2013
- ✦ Updated all MMCTS flyers and clients information and mailed out to all active clients – 30 June 2013

Murray Mallee Community Transport Scheme **Regional Coordinators Annual Report 2012 – 2013**

I would like to take this opportunity to sincerely thank MMCTS Administration Officer Anna Bray for her professional and friendly outlook. Anna has been exceptionally supportive of drivers, clients and me. During the year we liaise, network and seek advice from many organisations and individuals, without this assistance, encouragement, friendship, support and words of wisdom we would not be able to further develop and deliver the service that we provide.

Anna and I would also like to extend a very sincere thank you to;

- MMCTS Management Board Members
- MMCTS volunteers
- Staff of The Coorong District Council
- Staff of the District Council of Karoonda East Murray Mallee
- Staff of the Southern Mallee District Council
- Clients of the Transport Scheme
- Mallee Health Services – Office and Outreach staff
- Coorong Coaches
- Tailem Bend Community Centre
- Link SA
- Department of Planning Transport and Infrastructure – Passenger Transport Services
- Department for Communities and Social Inclusion

The Murray Mallee Community Transport Scheme plays a very important and unique role within the community and will endeavor to continue to advance and develop the service through the continuation of the valuable connections that we already have with all service providers, clients and Councils.

Helen Luke
CPN Regional Coordinator
Murray Mallee Community Transport Scheme

*Some of the MMCTS volunteers receiving their polo shirts
From Tracy Sefton – Link SA Operations Supervisor - Murray Bridge.*

*From left – Geoff Dahlitz, Janette Dahlitz, Brian Lloyd, Tracy Sefton,
Helen Luke (CPN Coordinator) Malcolm Piggott, Beverley Piggott,
Trevor Gordon and John Bowen.*



**MURRAY MALLEE COMMUNITY TRANSPORT SCHEME
ANNUAL REPORT 2012-2013**

VOLUNTEER REPRESENTATIVE

Volunteer Driver Numbers

The Scheme has the following accredited volunteer drivers based in the following locations -

Tailem Bend – 7	Murray Bridge - 1
Karoonda – 1	Lameroo - 4
Geranium – 1	Pinnaroo - 4
Wynarka – 1	



Issues affecting volunteer recruitment and retention

Most of our volunteers and potential volunteers are busy people involved in their own daily avocation as well as giving of their time to other organisations which has an impact on the number and availability of volunteers.

Some volunteers and potential volunteers have expressed concerns over the issue of having to be accredited or re-accredited every 5 years. It is considered by the Board to be a necessary requirement in order to maintain a professional and high operational standard it does however have a detrimental effect on the engaging and retention of volunteers.

Promotion and Recruitment Efforts

The Scheme has over the past 12 months taken every opportunity to promote the organisation by attending various functions, by personal contact with potential volunteers and by promotional material in the local papers and other material.

These approaches have helped to promote the Scheme to the community and to further enhance the volunteer's efforts

Volunteer Support and Training

Due to spread of our volunteers over a large area the holding meetings of volunteers have not been successful so our main source of contact is either personally or by way of a newsletter.

The MMCTS Board provides an Appreciation dinner at the close of the year to recognise the works that the volunteers provide.

Policies and Procedures

The MMCTS Board continue to review their Policies and Procedures to ensure that they meet current requirements. These Policies and Procedures, when being compiled or reviewed, endeavour where possible to be concise, easy to follow and have the needs of the Organisation, Staff, Clients and Volunteers in mind.

Towards the Future

MMCTS will continue to need more volunteers as it changes to provide "a last resort transport" to an ever increasing client data base. As our potential volunteer base becomes more technology advanced, recruitment techniques will need to change and include not only the traditional way of connecting with people but to also embrace some of the current technology.

Trevor Gordon

Volunteer Drivers Representative

Murray Mallee Community Transport Scheme

Community vision

To address transport needs of communities in the Mallee, particularly the transport disadvantaged, by coordinating and brokering transport services within each region, providing an information service and delivering transport where no other appropriate service exists.

Organisational Vision

To provide a quality and affordable transport, support and information service for the community.

Aims

To achieve our vision

- a. Develop innovative and cost effective local solutions which are accessible, affordable and equitable
- b. Promote efficient use of resources in the region by encouraging and co-ordinating shared use of existing resources and the integration of community transport services with conventional transport
- c. Provide information and support to clients including Councils and service providers in relation to transport planning matters and transport service provision
- d. Provide transport services as a last resort where no other appropriate transport service exists in the region
- e. Coordinate and broker transport services for members of the community in particular the transport disadvantaged
- f. Seek to obtain external funding by way of grants

FUNDING

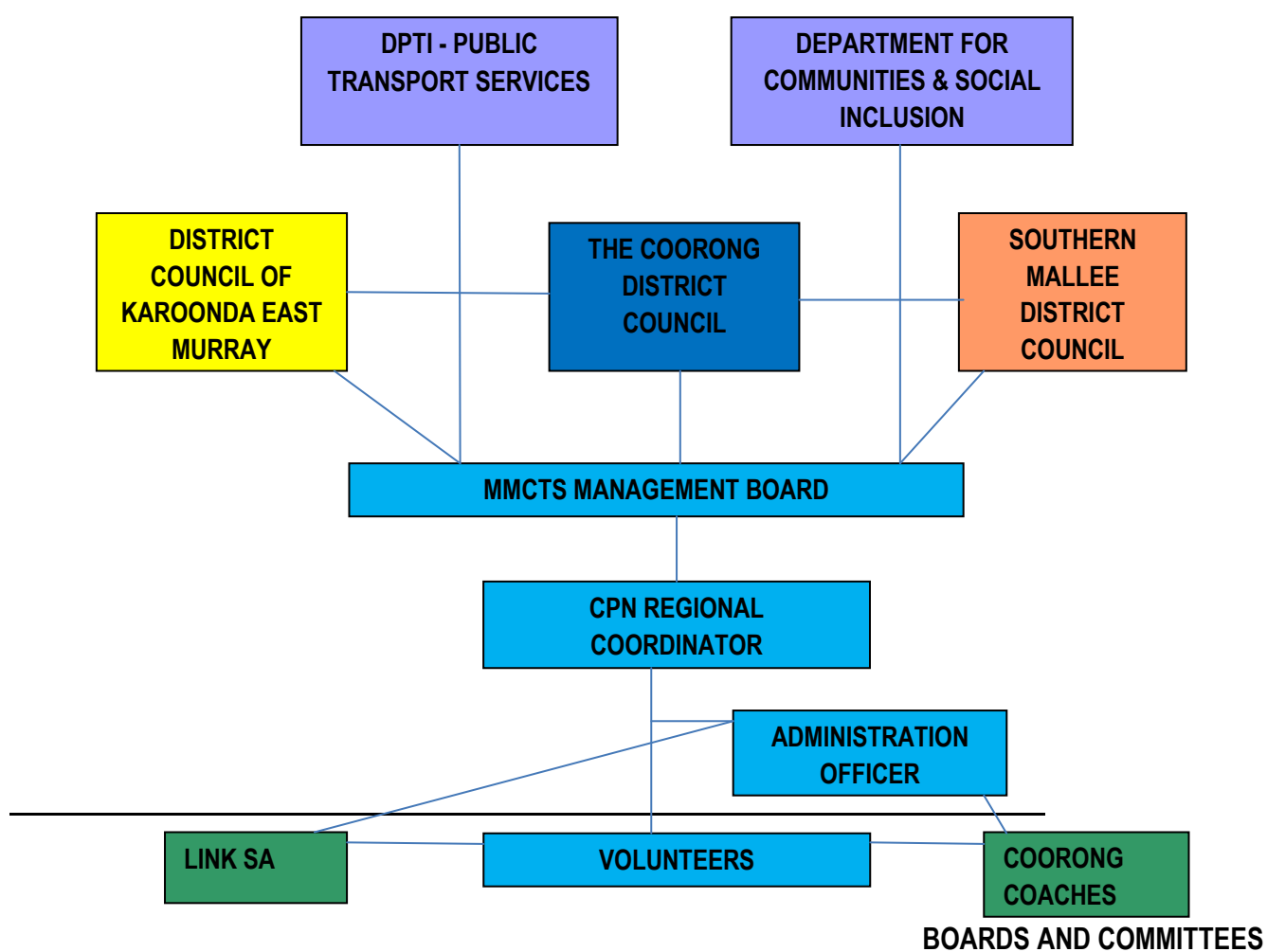
The Murray Mallee Community Transport Scheme receives funding from the following sources;

- Department for Communities and Social Inclusion (DCSI)
- Department of Transport Energy and Infrastructure – Public Transport Services (DPTI-PTS)
- The Coorong District Council
- Southern Mallee District Council
- District Council of Karoonda East Murray
- Client contributions which assist in supporting running costs of vehicles

RESOURCE CHART

MMCTS RESOURCE CHART	
<u>Personnel</u>	
Coordinator - 1	
Administration - 1	
Management Board – 10 members	
Volunteers – 19 which includes 18 Accredited Drivers	
CPN vehicles – 2 owned by MMCTS	
Vehicles from within Murray Mallee Health Services	
Funding from DCSI and DPTI - PTS	
Client Contributions	
Direct Council financial contributions & in-kind support	
Councils – Coorong, Southern Mallee and Karoonda East Murray	
Availability of external funding via Councils Grants Officer or own sourcing	

MMCTS ORGANISATIONAL CHART



Staff of the Murray Mallee Community Transport Scheme (MMCTS) has direct involvement with several groups or committees within the region either as a listed member of the group / committee or by providing an administrative role. These include –

- MMCTS Management Board
- Murray Mallee Transport Advisory Committee
- Murray Transport Connections - Transport Advisory Group
- Coorong Community Links Advisory Committee
- Murray Mallee Health & Community Services Network

MMCTS staff has attended various community / organisational functions during the year other than the usual meetings. Some functions include the Pinnaroo Show, Karoonda Farm Fair, Active Ageing Expo & training days.

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME MANAGEMENT BOARD

The Murray Mallee Community Transport Scheme (MMCTS) was originally established under Section 200 of the Local Government Act 1934 and today continues as a Regional Subsidiary, Section 43 of the Local Government Act 1999. MMCTS is subject to the direction of the Management Board acting on behalf of The Coorong District Council, Southern Mallee District Council and the District Council of Karoonda East Murray (the Constituent Councils) MMCTS Management Board is currently comprised of interested members of the community, service providers and a representative from each of the Constituent Councils.

The Management Board meets bi-monthly at Taillem Bend and the Annual General Meeting is held in September of each year.

A copy of the Murray Mallee Community Transport Scheme Regional Subsidiary Charter is available for viewing on www.governmentgazette.sa.gov.au

MMCTS MANAGEMENT BOARD MEMBERS LIST

Cr Neville Pfeiffer – Chairperson	Southern Mallee District Council
Trevor Gordon – Vice Chairperson	MMCTS Volunteer
Cr Peter Wright	The Coorong District Council
Cr John Wooldridge	District Council of Karoonda East Murray
Janette Dahlitz	Disability
Rosemary Symonds	Carers
Ron Whibley	Client
Edmondo Polombo	Health Provider
Peter Verrall	Veterans
Mark Dunlop	Commercial Operator
Paul Duka	Finance – The Coorong District Council
Helen Luke	MMCTS Staff
Anna Bray	MMCTS Staff - Secretary

THE MURRAY MALLEE TRANSPORT ADVISORY COMMITTEE

VISION

The key objectives of the Murray Mallee Transport Advisory Committee (MMTAC), subject to suitable resources is to monitor and evaluate the passenger transport services established through the Murray Mallee Integrated Transport Plan. To achieve these objectives, the key roles and responsibilities of the MMTAC are to:

- ❖ Advise the Passenger Transport Services and Councils of The Coorong, Southern Mallee, Karoonda East Murray, Mid Murray and Rural City of Murray Bridge within the area of the operation of passenger transport services in the Murray Mallee area with emphasis on their responsiveness to community needs; and
- ❖ Identify current and future issues impacting on the delivery of transport services and develop strategies to address these issues.

To fulfil these roles and responsibilities the MMTAC is clearly focused on promoting and improving these services to the community and continually monitoring services against the needs of their communities.

The Committee meets in the Board Room of The Coorong District Council at Taillem Bend every 4 months and operates under a Terms of Reference which is reviewed and updated every 12 months.

Composition of MMTAC includes 1 (one) representative from each of the Councils of The Coorong, Southern Mallee Karoonda East Murray, Mid Murray and Rural City of Murray Bridge, 1 (one) representative from Regional Development Australia Murraylands & Riverland all with voting rights and representatives in an observer capacity from Community Passenger Networks in the Murray and Mallee region, Passenger Transport Services & commercial operators.

MURRAY MALLEE TRANSPORT ADVISORY COMMITTEE MEMBERS LIST

Peter Smithson - Chairperson	CEO District Council Karoonda East Murray
Helen Luke - Secretary	CPN Regional Coordinator, MMCTS
Mayor Cr Roger Strother	The Coorong District Council
Cr Robert Sexton	Southern Mallee District Council
Cr Peter Milsom	Mid Murray Council
Brenton Lewis	CE Regional Development Australia Murraylands & Riverland
Gary Sawyer	Rural City of Murray Bridge - Murray Mallee Ageing Taskforce
Mark Dunlop	General Manager Transit Plus/Link SA
Karyn Baker	CPN Coordinator, Murray Transport Connections

COORONG COMMUNITY LINKS ADVISORY GROUP

The Aim of the Coorong Community Links Advisory Group (CCLAG) is to support the achievement of Council's social development objective by providing advice to The Coorong District Council in relation to collaborative and coordinated approaches for the delivery of aged care and disability services and other community issues relevant to the district.

Meetings are held quarterly at the Tailem Bend Community Centre and the Group consists of one member or representative from each of the following groups and organisations:

COORONG COMMUNITY LINKS ADVISORY GROUP MEMBERS

Coorong Health Service Murray Mallee Community Transport Scheme Tailem Bend Community Centre Ngarrindjeri Community Tumake Yande The Coorong District Council Murray Mallee Aged Care Group Commonwealth respite and Carelink Centre Murray Mallee Ageing Taskforce Disability Ageing and Carers

The **MURRAY MALLEE HEALTH & COMMUNITY SERVICES NETWORK** is a group of interested Services Providers from the area who provide direct provision within the Mallee region. Meetings are held quarterly in different towns within the Murray and Mallee with guest speakers invited. The meetings are to share information relating to their organisation/any training/work groups/programs and to assist with problem solving from issues that the Service Providers may raise. There is no overarching body for this Network and presently there are mainly three (3) people who alternate the various roles of chairing the meeting, note taking and arranging the guest speakers. This Network is a valuable resource for service providers to stay in touch with each other, keep up to date on referral processes and general information sharing.

MURRAY TRANSPORT CONNECTIONS TRANSPORT ADVISORY GROUP

The purpose of the Transport Advisory Group is to act in an advisory capacity to the CPN in relation to transport issues and opportunities within the Mid Murray Council and Rural City of Murray Bridge regions. The objectives of the Group is to raise awareness of and to promote the Murray Transport Connections (MTC) CPN through local networks and communities, to inform MTC of any identified gaps in service provision at a local level and to identify opportunities for access to resources.

Organisational structure of the Transport Advisory Group consists of representatives from the Councils of Mid Murray and Rural City, Carers, Disability Sector, Aboriginal Services, Youth Sector, Service users, HACC transport service providers in the region and CPN Coordinators from Murray Transport Connections and Murray Mallee Community Transport Scheme.

CPN Regional Coordinator, Helen Luke commenced work for the Murray Mallee Community Transport Scheme (MMCTS) on 17th September 2005. Helen has a background in health, disability and aged care and is also an active volunteer of the SA Ambulance Service (SAAS) with the Taillem Bend team and also teaches SAAS volunteer students. Helen has lived locally in the area for many years and has a sound understanding of the issues that the community face on a daily basis in regards to accessing appointments and social activities due to limited or no transport within the area.



Administration Officer, Anna Bray has been working for the Murray Mallee Community Transport Scheme (MMCTS) since March 2008. Anna was originally a Trainee with MMCTS and after she completed her Traineeship became a member of staff working fulltime. Originally from Karoonda, Anna moved to Taillem Bend in 2008 after studying in Adelaide. She is an active member of the Karoonda Districts Football & Netball Club. Anna's passion for community, her friendly manner, knowledge of the area and commitment to her role are all positive attributes that help clients to feel more at ease.



VOLUNTEER LUNCHEON

2012 Volunteer Appreciation Luncheon was held at the Lameroo Bowling Club. Volunteers, Board members and families enjoyed a relaxed chat with friends and a fantastic meal catered for by the bowling club. Due to the extreme hot weather on the day it was decided that the game of lawn bowls which was on the agenda and under the expert guidance and tips from Coral and Brian Maynard, Sue Adamson and Bev and Malcolm Piggott would need to wait for another day.



retiring volunteer driver,

with an award in

Cr Neville Pfeiffer presenting

Dorothy Venning from Pinnaroo

recognition of Dot's 5 years of service to MMCTS.

STATISTICAL SUMMARY

Overview of MMCTS statistics for the past 12 months	
Changing Appointments	46
Transport Information Requests / Enquiries	162
Referrals to Commercial operator	13
Referrals to other Service Provider	4
Medical transport -	
Chemotherapy	14
Radiotherapy	21
Renal	8
Specialist	551
Ad-hoc general	296
Social	35

Other statistics and figures are available in the reports from the Chairman, the Regional Coordinator and Volunteer Representative on pages 3 – 9 inclusive.

MMCTS SERVICE AREA & EXISTING TRANSPORT



MMCTS provide service within the Council regions of The Coorong, Southern Mallee and Karoonda East Murray which is around 19,251 square kilometres in total.

There is very limited transport within these regions so therefore the CPN play a very important role for community support, awareness and development. With limited options available to the community, ensuring they have access to up to date information that is suitable to their individual needs is vital to their health and general well-being. The transport that does exist in the area is mainly Monday to Friday with very little option available over the weekends, public holidays and a change in timetable over the school holidays.

Murray Mallee Medical Bus

Coorong Coaches operates a dedicated Medical Service, using a 9 seater wheelchair accessible bus from Keith to Adelaide each week day excluding public holidays.

MMCTS are the booking agent this service for people living within the Council areas of The Coorong, Southern Mallee, Karoonda East Murray. People in the township of Keith may also be eligible. The service has been in operation for many years and is now owned and operated by Peter and Margaret Stone from Keith. This is a door to door service but for those clients who live outside of the Medical Bus travel area MMCTS make arrangements to link these people in at a pre-arranged location via public transport, own transport, other Service Providers or a CPN owned or accessed vehicle. Depending on eligibility many of our clients utilise public transport to travel to a prearranged destination then transfer to the Medical Bus to travel to their appointment. If the bus times align for the client to return home via public transport they do, if the times do not align the CPN will arrange a vehicle with a volunteer driver to return the client to their home.



Murray Mallee
Medical Bus



Transport within Southern Mallee District Council

<i>Service Provider</i>	<i>When</i>
Community Passenger Network (CPN)	MMCTS may be able to provide assistance in the form of transport as a <u>last resort</u> when a person is unable to drive themselves and has no family or friends to assist and there is no other transport available in the area. Eligibility criteria apply and will be assessed at the time of booking transport. Phone – 8572 4288 Website – www.murraymalleeettransport.com.au
Murray Mallee Medical Bus	Medical Bus – Coorong Coaches, 9 seater wheelchair accessibility operating 48 weeks of the year from Keith to Adelaide - eligibility criteria applies and bookings are coordinated through MMCTS office. The bus does not travel through the Southern Mallee area, however clients are linked into this service through MMCTS volunteers, public transport or the person meeting at a pre-arranged location in consultation with MMCTS. Phone – 8572 4288 Website – www.murraymalleeettransport.com.au
Link SA Public transport	Murrayville to Murray Bridge – Monday → Friday Karoonda to Berri via Lamerloo & Pinnaroo – Thursday only Phone – 8532 2633 Website – www.linksa.com.au
Link SA	Pinnaroo intra town shopping bus – Thursday Phone – 8532 2633 Website – www.linksa.com.au
V- Line	Adelaide to Melbourne – Daily via Mallee Hwy Melbourne to Adelaide – Daily via Mallee Hwy Phone – 13 61 96 Website – www.vline.com.au

Transport within the District Council of Karoonda East Murray

<i>Service Provider</i>	<i>When</i>
Community Passenger Network (CPN)	MMCTS may be able to provide assistance in the form of transport as a <u>last resort</u> when a person is unable to drive themselves and has no family or friends to assist and there is no other transport available in the area. Eligibility criteria apply and will be assessed at the time of booking transport. Phone – 8572 4288 Website – www.murraymalleeettransport.com.au
Murray Mallee Medical Bus	Medical Bus – Coorong Coaches, 9 seater wheelchair accessibility operating 48 weeks of the year from Keith to Adelaide - eligibility criteria applies and bookings are coordinated through MMCTS office. The bus does not travel through the Karoonda area, however clients are linked into this service through MMCTS volunteers, public transport or people meeting at a pre-arranged location in consultation with MMCTS. Phone – 8572 4288 Website – www.murraymalleeettransport.com.au
Link SA Public transport	Karoonda to Murray Bridge via Tailem Bend – Friday only Karoonda to Berri via Lamerloo & Pinnaroo – Thursday only Phone – 8532 2633 Website – www.linksa.com.au
Link SA	Karoonda intra town shopping bus – Tuesday Phone – 8532 2633 Website – www.linksa.com.au

<i>Service Provider</i>	<i>When</i>
Community Passenger Network (CPN)	MMCTS may be able to provide assistance in the form of transport as a <u>last resort</u> when a person is unable to drive themselves and has no family or friends to assist and there is no other transport available in the area. Eligibility criteria apply and will be assessed at the time of requesting transport. Phone – 8572 4288 Website – www.murraymalleeettransport.com.au
Murray Mallee Medical Bus	Medical Bus – Coorong Coaches, 9 seater wheelchair accessibility operating 48 weeks of the year from Keith to Adelaide - eligibility criteria applies and bookings are coordinated through MMCTS office. The bus travels along the main highways (Dukes & Princes) Clients are linked into this service through MMCTS volunteers, public transport or people meeting at a pre-arranged location in consultation with MMCTS. Phone – 8572 4288 Website – www.murraymalleeettransport.com.au
Link SA Public transport	Coonalpyn to Murray Bridge via Meningie & Wellington – Monday → Friday Culburra to Murray Bridge via Tailem Bend – Monday → Friday Murrayville to Murray Bridge via Mallee Highway – Monday → Friday Tintinara to Murray Bridge via Coonalpyn & Tailem Bend – Thursday only Karoonda to Murray Bridge via Tailem Bend – Friday only Phone – 8532 2633 Website – www.linksa.com.au
Link SA	Tailem Bend intra town shopping bus – Thursday Phone – 8532 2633 Website – www.linksa.com.au
Premier Stateliner	Adelaide to Mt. Gambier - Tues, Thurs, Fri & Sun – via Coast – Princes Hwy Mt. Gambier to Adelaide – Mon, Wed, Fri & Sun – via Coast – Princes Hwy Adelaide to Mt. Gambier – Daily – inland – Dukes Hwy Mt. Gambier to Adelaide – Daily – inland – Dukes Hwy Phone – 8415 5555 Website – www.premierstateliner.com.au

IDENTIFIED UNMET SERVICE NEEDS

Several regional areas have limited or no access to local public transport particularly when there is a change in the local bus timetable which occurs during the school holidays. With many of our smaller towns losing or having lost basic shopping outlets the reduction of local public transport in these areas is an issue for many people especially where there is no CPN centrally located or where the CPN does not have access to resources within the town. The cost of taxi travel is out of reach for many of our regional rural clients and the lack of consistent wheelchair accessible public transport is beginning to be a concern particularly for people who have motorised scooters and rely on them to assist with their mobility as the scooters are not able to be secured in a safe manner so therefore unable to be transported.

LEGISLATION

As part of on-going operations the Murray Mallee Community Transport Scheme adheres to, but is not limited to, the following legislation:

- Disability Discrimination Act (Cwth) 1992
- Other amended Commonwealth legislation related to Disability Discrimination Act:
- Volunteers Protection Act (SA) 2001
- Work Health and Safety Act 2012 (SA)
- Work Health and Safety Regulations 2012 (SA)
- Equal Opportunity Act (SA) 1984
- Passenger Transport Act (SA) 1994
- Passenger Transport Regulations (SA) 2009
- Road Traffic Act (SA) 1961
- Privacy Act (Cwlth) 1988
- National Privacy Amendment (Private Sector) (Cwth) Act 2000
- State Records Act (SA) 1997
- Local Government Act 1999

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME



S.43 Regional Subsidiary Members

General Purpose Financial Reports for the year ended 30 June 2013

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MURRAY MALLEE COMMUNITY TRANSPORT SCHEME


ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2013

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Murray Mallee Community Transport Scheme 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 Murray Mallee Community Transport Scheme'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 Murray Mallee Community Transport Scheme provide a reasonable assurance that the Murray Mallee Community Transport Scheme's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Murray Mallee Community Transport Scheme's accounting and other records.



Neville Pfeiffer
MMCTS CHAIRPERSON



Helen Luke
REGIONAL CO-ORDINATOR MMCTS

DATE: 25/08/2013

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2013

	Notes	2013 \$	2012 \$
INCOME			
User charges	2	4,268	4,095
Grants, subsidies and contributions	2	172,369	171,198
Investment income	2	3,412	3,923
Total Income		<u>180,049</u>	<u>179,216</u>
EXPENSES			
Employee costs	3	122,124	126,050
Materials, contracts & other expenses	3	34,715	37,487
Depreciation, amortisation & impairment	3	7,985	9,493
Total Expenses		<u>164,824</u>	<u>173,030</u>
OPERATING SURPLUS / (DEFICIT)		<u>15,225</u>	<u>6,186</u>
Asset disposal & fair value adjustments	4	7,058	7,267
NET SURPLUS / (DEFICIT)		<u>22,283</u>	<u>13,453</u>
transferred to Equity Statement			
TOTAL COMPREHENSIVE INCOME		<u>22,283</u>	<u>13,453</u>

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

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

BALANCE SHEET as at 30 June 2013

	Notes	2013 \$	2012 \$
ASSETS			
Current Assets			
Cash and cash equivalents	5	91,599	79,841
Trade & other receivables	5	652	380
Total Current Assets		92,251	80,221
Non-current Assets			
Infrastructure, property, plant & equipment	6	43,349	30,015
Total Non-current Assets		43,349	30,015
Total Assets		135,600	110,236
LIABILITIES			
Current Liabilities			
Trade & other payables	7	4,965	4,485
Provisions	7	25,039	12,944
Total Current Liabilities		30,004	17,429
Non-current Liabilities			
Provisions	7	1,691	11,185
Total Non-current Liabilities		1,691	11,185
Total Liabilities		31,695	28,614
NET ASSETS		103,905	81,622
EQUITY			
Accumulated Surplus		103,905	81,622
TOTAL EQUITY		103,905	81,622

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

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

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

		Accumulated Surplus	TOTAL EQUITY
2013	Notes	\$	\$
Balance at end of previous reporting period		81,622	81,622
Restated opening balance		81,622	81,622
Net Surplus / (Deficit) for Year		22,283	22,283
Balance at end of period		103,905	103,905
<hr/>			
2012			
Balance at end of previous reporting period		68,169	68,169
Restated opening balance		68,169	68,169
Net Surplus / (Deficit) for Year		13,453	13,453
Balance at end of period		81,622	81,622

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

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

CASH FLOW STATEMENT for the year ended 30 June 2013

		2013	2012
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
User charges		4,268	3,715
Investment receipts		3,412	3,923
Grants utilised for operating purposes		172,369	171,198
<u>Payments</u>			
Employee costs		(119,523)	(114,783)
Materials, contracts & other expenses		(34,507)	(36,329)
Net Cash provided by (or used in) Operating Activities		26,019	27,724
 CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Sale of replaced assets		12,000	13,000
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(26,261)	(22,094)
Net Cash provided by (or used in) Investing Activities		(14,261)	(9,094)
 Net Increase (Decrease) in cash held		11,758	18,630
 Cash & cash equivalents at beginning of period	8	79,841	61,211
Cash & cash equivalents at end of period	8	91,599	79,841

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

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

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.

Basis of Preparation

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 dated (26 / 09 / 2013).

Historical Cost Convention

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

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 MMCTS'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.

Rounding

All amounts in the financial statements are rounded to the nearest dollar.

The Local Government Reporting Entity

The Murray Mallee Community Transport Scheme (MMCTS) is a Regional Subsidiary under Section 43 and schedule 2 of the Local Government Act 1999. The constituent Councils of the MMCTS are the Coorong District Council, Southern Mallee District Council and the District Council of Karoonda / East Mallee. The principal place of business is at 73 Railway Terrace, Tailem Bend. All the funds which the MMCTS controls to carry on its functions have been included in this financial report.

Income recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the MMCTS 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 MMCTS's operations for the current reporting period.

Cash, Cash Equivalents and other Financial Instruments

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

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

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 10.

Infrastructure, Property, Plant & Equipment

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. 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.

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

Materiality

No capitalisation thresholds exist for assets with an economic life in excess of one year.

Depreciation of Non-Current Assets

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential embodied in those assets.

Depreciation is recognised on a straight-line basis. 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 MMCTS, 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.

<u>Plant, Furniture & Equipment</u>	
Office Equipment	3 to 10 years
Vehicles	4 to 8 years

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).

Payables

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.

Employee Benefits

Salaries, Wages & Compensated Absences

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

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

No accrual is made for sick leave as MMCTS 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. MMCTS does not make payment for untaken sick leave.

Superannuation

The MMCTS 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 13.

GST Implications

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

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

Pending Accounting Standards

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

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

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

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

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

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

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

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

Note 2 - INCOME

	Notes	2013 \$	2012 \$
USER CHARGES			
Client Contributions		<u>4,268</u>	<u>4,095</u>
		<u>4,268</u>	<u>4,095</u>
INVESTMENT INCOME			
Local Government Finance Authority		<u>3,412</u>	<u>3,923</u>
		<u>3,412</u>	<u>3,923</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Other grants, subsidies and contributions		<u>172,369</u>	<u>171,198</u>
		<u>172,369</u>	<u>171,198</u>
<i>The functions to which these grants relate are shown in Note 2.</i>			
Sources of grants			
State government		137,336	135,800
Other		<u>35,033</u>	<u>35,398</u>
		<u>172,369</u>	<u>171,198</u>

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

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

Note 3 - EXPENSES

	Notes	2013 \$	2012 \$
EMPLOYEE COSTS			
Salaries and Wages		97,562	101,411
Employee leave expense		12,329	12,649
Superannuation - defined contribution plan contributions	13	3,780	3,735
Superannuation - defined benefit plan contributions	13	5,787	5,733
Workers' Compensation Insurance		2,666	2,522
Total Operating Employee Costs		122,124	126,050
Total Number of Employees		2	2
<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		750	1,800
Subtotal - Prescribed Expenses		750	1,800
<u>Other Materials, Contracts & Expenses</u>			
Contractors		14,761	18,756
Energy		643	681
Other Materials		2,432	2,867
Fuel		2,373	3,237
Vehicle Other Costs		4,635	2,630
Telephone		2,941	2,493
Volunteer Reimbursement		10	57
Insurance		2,929	2,698
Other Costs		3,241	2,268
Subtotal - Other Materials, Contracts & Expenses		33,965	35,687
		34,715	37,487
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Motor Vehicles		6,897	9,136
Office Equipment		1,088	357
		7,985	9,493

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

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

Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	Notes	2013 \$	2012 \$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		12,000	13,000
Less: Carrying amount of assets sold		<u>4,942</u>	<u>5,733</u>
Gain (Loss) on disposal		<u>7,058</u>	<u>7,267</u>
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS			
		<u>7,058</u>	<u>7,267</u>

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

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

Note 5 - CURRENT ASSETS

	Notes	2013 \$	2012 \$
CASH & EQUIVALENT ASSETS			
Cash on Hand		200	200
Cash at Bank		<u>91,399</u>	<u>79,641</u>
		<u>91,599</u>	<u>79,841</u>
TRADE & OTHER RECEIVABLES			
GST Recoupment		47	380
Prepayments		<u>605</u>	<u>-</u>
		<u>652</u>	<u>380</u>

Amounts included in receivables that are not expected to be received within 12 months of reporting date.

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MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

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

Note 6 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2012				2013			
ASSET CLASS	AT FAIR VALUE \$	AT COST \$	ACCUM DEP'N \$	CARRYING AMOUNT \$	AT FAIR VALUE \$	AT COST \$	ACCUM DEP'N \$	CARRYING AMOUNT \$
Motor Vehicles	-	43,303	(16,261)	27,042	-	45,237	(3,773)	41,464
Office Equipment	-	3,609	(636)	2,973	-	3,609	(1,724)	1,885
TOTAL PROPERTY, PLANT & EQUIPMENT	-	46,912	(16,897)	30,015	-	48,846	(5,497)	43,349
Comparatives	-	50,487	(27,340)	23,147	-	46,912	(16,897)	30,015

This Note continues on the following pages.

	2012 \$	CARRYING AMOUNT MOVEMENTS DURING YEAR \$							2013 \$
ASSET CLASS	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers	Net Revaluation	CARRYING AMOUNT
		New/Upgrade	Renewals						
Motor Vehicles	27,042	-	26,261	(4,942)	(6,897)	-	-	-	41,464
Office Equipment	2,973	-	-	-	(1,088)	-	-	-	1,885
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT	30,015	-	26,261	(4,942)	(7,985)	-	-	-	43,349
Comparatives	23,147	-	22,094	(5,733)	(9,493)				30,015

This Note continues on the following pages.

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

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

Note 6 (cont) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Valuation of Assets

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

Plant, Furniture & Equipment

These assets are recognised on the cost basis.

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

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

Note 7 - LIABILITIES

	2013		2012	
	\$	\$	\$	\$
TRADE & OTHER PAYABLES	Current	Non-current	Current	Non-current
Goods & Services	1,286		909	
Accrued expenses - employee entitlements	3,679		3,576	
	<u>4,965</u>	<u>-</u>	<u>4,485</u>	<u>-</u>
<i>Amounts included in trade & other payables that are not expected to be settled within 12 months of reporting date.</i>	4,965		4,485	
PROVISIONS				
Employee entitlements (including oncosts)	25,039	1,691	12,944	11,185
	<u>25,039</u>	<u>1,691</u>	<u>12,944</u>	<u>11,185</u>
<i>Amounts included in provisions that are not expected to be settled within 12 months of reporting date.</i>	1,691		11,185	

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

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

Note 8 - 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	2012
Total cash & equivalent assets	5	91,599	79,841
Balances per Cash Flow Statement		91,599	79,841

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

Net Surplus (Deficit)	22,283	13,453
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	7,985	9,493
Net increase (decrease) in unpaid employee benefits	2,601	11,267
Net (Gain) Loss on Disposals	(7,058)	(7,267)
	25,811	26,946
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(272)	(380)
Net increase (decrease) in trade & other payables	480	1,158
Net Cash provided by (or used in) operations	26,019	27,724

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

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

Note 9 - FUNCTIONS

INCOMES, EXPENSES AND ASSETS HAVE BEEN DIRECTLY ATTRIBUTED TO THE FOLLOWING FUNCTIONS & ACTIVITIES										
FUNCTION	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	2013	2012	2013	2012
	2013	2012	2013	2012	2013	2012				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community Services	180,049	179,216	164,824	173,030	15,225	6,186	172,369	171,198	135,600	110,236
					-	-				
TOTALS	180,049	179,216	164,824	173,030	15,225	6,186	172,369	171,198	135,600	110,236

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.

The activity relating to the MMCTS function is as follows : **Community Services - Community Transport**

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

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

Note 10 - FINANCIAL INSTRUMENTS

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p>Terms & conditions: Deposits are returning fixed interest rates between 2.75% and 3.5% (2012: 3.5% and 4.5%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Fees & other charges	<p>Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although MMCTS is not materially exposed to any individual debtor, credit risk exposure is concentrated within the MMCTS's boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the MMCTS.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>

Liquidity Analysis

2013	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	91,599	-	-	91,599	91,599
Receivables	652	-	-	652	652
Total	92,251	-	-	92,251	92,251
Financial Liabilities					
Payables	1,286	-	-	1,286	1,286
Total	1,286	-	-	1,286	1,286

2012	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	79,841	-	-	79,841	79,841
Receivables	380	-	-	380	380
Total	80,221	-	-	80,221	80,221
Financial Liabilities					
Payables	909	-	-	909	909
Total	909	-	-	909	909

Net Fair Value

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

Risk Exposures

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

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

Liquidity Risk is the risk that MMCTS will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. MMCTS currently does not have available a range of bank overdraft and standby borrowing facilities that it can access.

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

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

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

Note 11 - 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	8%	8%	-3%
<u>Operating Surplus</u>			
Rates - general & other less NRM levy			

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

Net Financial Liabilities Ratio	-34%	-29%	-33%
<u>Net Financial Liabilities</u>			
Total Operating Revenue less NRM levy			

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

Asset Sustainability Ratio	179%	233%	0%
<u>Net Asset Renewals</u>			
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.*

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

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

Note 12 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the MMCTS 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		2012	
	\$	\$	\$	\$
Income		180,049		179,216
less Expenses		<u>164,824</u>		<u>173,030</u>
Operating Surplus / (Deficit)		15,225		6,186
less Net Outlays on Existing Assets				
Capital Expenditure on renewal and replacement of Existing Assets	26,261		22,094	
less Depreciation, Amortisation and Impairment	7,985		9,493	
less Proceeds from Sale of Replaced Assets	<u>12,000</u>		<u>13,000</u>	
		6,276		(399)
less Net Outlays on New and Upgraded Assets				
Capital Expenditure on New and Upgraded Assets (including investment property & real estate developments)	-		-	
less Amounts received specifically for New and Upgraded Assets	-		-	
less Proceeds from Sale of Surplus Assets (including investment property and real estate developments)	-		-	
		<u>-</u>		<u>-</u>
Net Lending / (Borrowing) for Financial Year		<u>8,949</u>		<u>6,585</u>

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

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

Note 13 – SUPERANNUATION

The MMCTS 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. 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 MMCTS 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. MMCTS makes employer contributions to Salarylink as determined by the Scheme's Trustee based on advice from the Scheme's Actuary. The rate is currently 6.3% (6.3% in 2011/12) of "superannuation" salary.

In addition, MMCTS 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 Fund 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 MMCTS's contribution rates at some future time.

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE MURRAY MALLEE COMMUNITY
TRANSPORT SCHEME**

We have audited the accompanying financial report of the Murray Mallee Community Transport Scheme which comprises the balance sheet as at 30 June 2012 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 2012.

Chief Executive Officer's Responsibility for the Financial Report

The Chief Executive Officer is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

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

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

Independence

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

Auditor's Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of the Murray Mallee Community Transport Scheme as of 30 June 2012, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011.

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

Liability limited by a scheme approved under Professional Standards Legislation

Signed 16 day of October 2012, at Eastwood, South Australia

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MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

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 SA Model Council 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*.



Neville Pfeiffer
MMCTS CHAIRPERSON



Helen Luke
REGIONAL CO-ORDINATOR MMCTS

DATE: 26/09/2013

STATEMENT OF AUDITOR INDEPENDENCE

I confirm that, for the audit of the financial statements of SA Model Council 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 G MC DONALD FCA
CHARTERED ACCOUNTANT
REGISTERED COMPANY AUDITOR

Dated this 30th day of September 2013