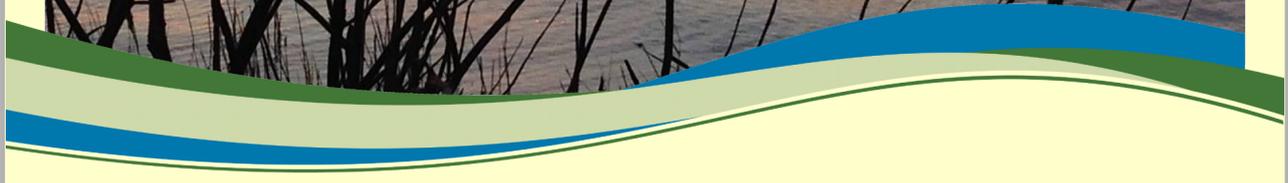


2013/14 Annual Report





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



Contents

Acknowledgment to Country	3
Mayors Report	6
Introduction	7
Council Profile	7
Vision	8
Elected Members	9
Organisational Structure	11
Senior executive officers	11
Organisational Structure as at 30 June 2014	12
Full Council	13
Committees of Council	13
Report Card	14
Council Events and Ceremonies	16
Capital Works Program	17
Objectives to achieve for 2015/16	17
Strategic Management Plan	19
Governance	20
Corporate Governance	21
Confidentiality	21
Decision Making Structure	21
Freedom of Information	
/List of Registers and Codes	21
Amendment of Council Records	23
Community Land Management Plans	23
Competitive Tendering Arrangements	24
Community Engagement	24
Customer Service	25
Risk Management	25
Regional Leadership	25
Local Government Elections	25
Environmental	26
Planning Policy & Development Assessment	27
Natural Resource Management and Climate Change	31
Asset Management & Planning	34
Infrastructure & Assets	34
Fire Prevention	36
Economic	38
Tourism	38





Community Development	40
Community Development	40
Health and Community Safety	43
Community Transport	47
Sport and Recreation	47
Organisational Development	49
Excellence, Innovation and Capacity	49
Elected Member Training and Development	49
Human Resource Management	50
Workplace Health and Safety	51
Information and Communications	54
Appendices	
2013/14 Audited Financial Statements	
2013/14 Murray & Mallee Local Government Association Annual Report	
2013/14 Murray Mallee Community Transport Scheme Annual Report	

Message from the Mayor



“The ongoing development of the community has always been a priority for Council, particularly the new council as we look to the future.”

As I pen what will be my last Mayor’s report and reflect on the achievements of the Coorong District Council over the past twelve months, it gives me great pleasure to present Council’s 2013/14 Annual Report.

Council welcomed new Councillors Julie Barrie, Vern Leng, Donna Middleton and Mick O’Hara after the elections in November 2014. Joining them for the four year term are re-elected Councillors Jeff Arthur, Sharon Bland, Neville Jaensch, Bob Simcock and Peter Wright. Retiring Councillors Andrew Dawes, Jeff Klitscher and Locky McKinna are appreciated for their contributions during their term with Council.

To meet the ongoing needs of our community yet also consider the impact on the future, quite notably the completion of new office accommodation in Taillem Bend is one of Council’s significant achievements. This major cost-saving initiative will see Council provide more effective and sustainable and local government services and increase productivity strategies, which Council always strives to improve.

The development and review of asset infrastructure management plans continue to implement Council’s strategic directions as identified in the 2012 – 2016 Strategic Management Plan. From the revaluation and condition assessment of road infrastructure to the sealing of 40 kms of various roads affirm our care for the townships, small settlements, environment and community.

With the constant flow of water to the river system, tourists continue to flock to the River, Lakes and Coorong. These factors have influenced Council’s endeavours in fostering new forms of tourism and economic development.

Similarly, the announcement by Peregrine Corporation for the development of the Taillem Bend motorsport park site has renewed tourism and development optimism alike.

The ongoing development of the community has always been a priority for Council, particularly the new council as we look to the future.

I commend the 2013/14 Annual Report to you and thank you for the privilege of serving as Mayor over the past seven years.

Cr. Roger Strother
MAYOR

Introduction

The 2013/14 Annual Report

Welcome to the Coorong District Council's Annual Report for 2013/14. 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 an 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 2014 were:

- Mayor \$35,416
- Deputy Mayor \$11,037
- Councillor \$ 8,854

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 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 2014 is 3,951.



Organisational Structure

The Chief Executive Officer is responsible for establishing and maintaining an organisational structure that ensures the decisions of Council are implemented within the scope of its day-to-day operations. Council operates three departmental functions as described below:

- **Strategy & Governance**
 - Strategic and business planning
 - Governance
 - Economic development
 - Community lands and property management
 - Stakeholder communication and management

- **Community & Corporate**
 - Financial management
 - Risk management
 - Corporate support
 - Organisational development
 - Community services and tourism 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 John Coombe (Acting, July – October 2013)

Mr Vincent Cammell (November 2013 onwards)

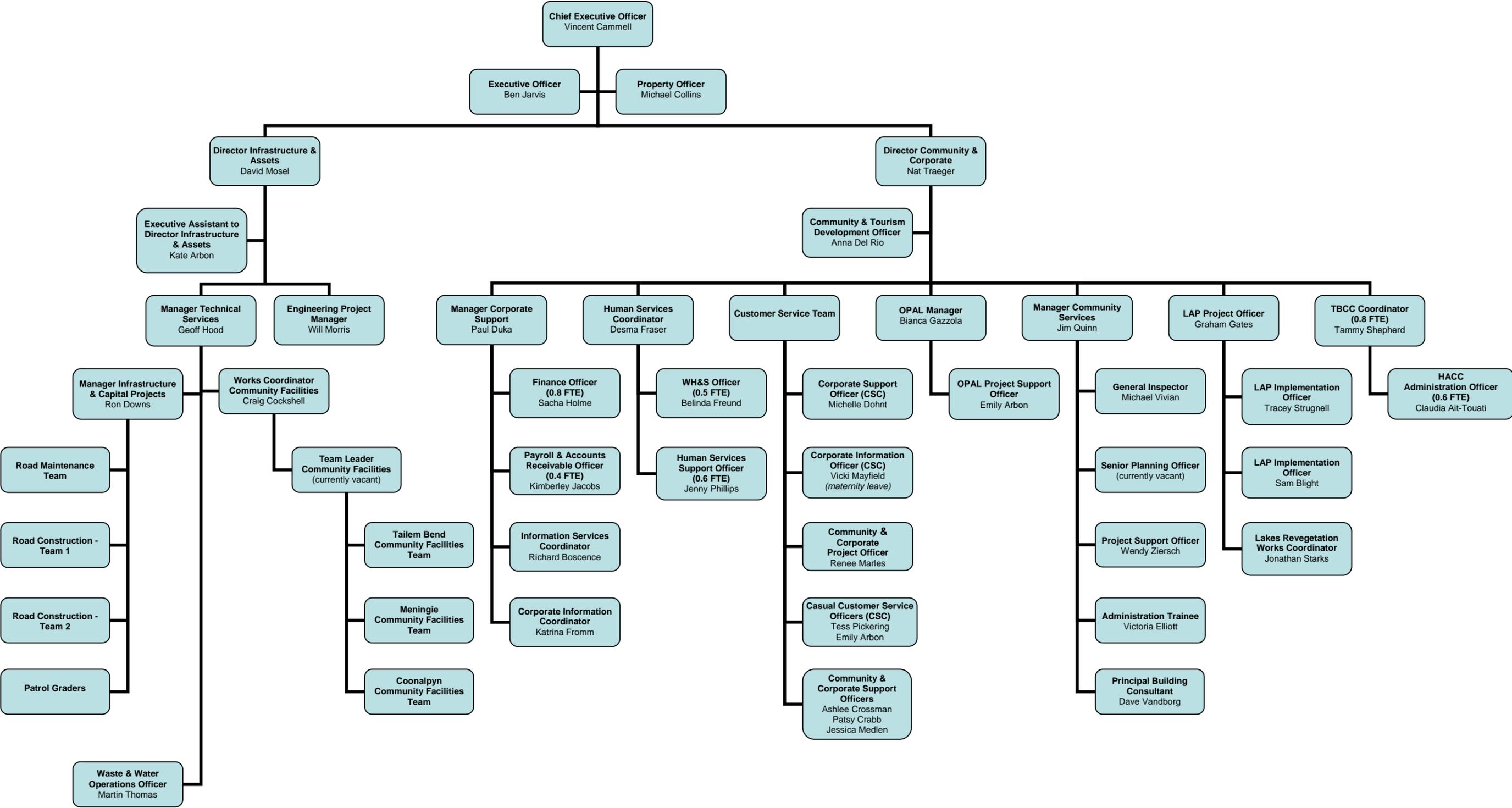
Director Infrastructure & Assets

Mr David Mosel

Director Community & Corporate

Ms Natalie Traeger





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 2013/14 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.



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
- Meningie Airfield Management Committee
- Meningie Cemetery Committee
- Moorlands Hall Committee
- Pangarinda Arboretum Committee
- Tailem Bend Town Hall Committee
- Tintinara Aerodrome Management Committee
- Tintinara Community Gymnasium Committee
- Tintinara Community Men’s Shed Committee
- Tintinara Development Group
- Tintinara Homes & Community Centre 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.

Coorong District Council Development Assessment Panel

The Coorong District Development Assessment Panel is not a committee of Council, but is formed

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

by Council under the Development Act 1993 section 56A to make decisions in relation to development

applications not otherwise delegated to Council officers.

Report Card

The following report card indicates the key actions that Council outlined in its 2013/14 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

2013/14 key actions	2013/14 key outcomes
<ul style="list-style-type: none"> Office redevelopment – Tailem Bend Council office 	<ul style="list-style-type: none"> Works heavily advanced at time of producing report. Project is due for completion late October 2014.
<ul style="list-style-type: none"> Develop an Induction Plan for new Elected Members 	<ul style="list-style-type: none"> Preliminary plans in place pending outcome of 2014 periodic local government election, particularly new members.
<ul style="list-style-type: none"> Implementation of the Tourism & Economic Development (T&ED) Plan 	<ul style="list-style-type: none"> Preliminary discussions held with tourism outlets and operators and will recommence in 2014/15.
<ul style="list-style-type: none"> Comprehensive revaluation program for all Council assets 	<ul style="list-style-type: none"> Revaluation of stormwater, water scheme, CWMS and unsealed roads has been completed. Buildings and structure classes have commenced and will be finalised in 2014/15.
<ul style="list-style-type: none"> Participate in a Records Management Audit 	<ul style="list-style-type: none"> Subject to a successful submission, the next Audit Program with State Records will occur in 2015.
<ul style="list-style-type: none"> Implementation of the Model Communications Plan 	<ul style="list-style-type: none"> Council's communication strategy, Media Policy and Community Engagement Policy are all working very effectively.
<ul style="list-style-type: none"> Implementation of video conferencing system 	<ul style="list-style-type: none"> Project deferred for consideration in the 2014/15 financial year.
<ul style="list-style-type: none"> Roll out the new One Library system across Coorong District community libraries 	<ul style="list-style-type: none"> All sites live and fully operational by September 2014.

Environmental Objective – Sustainability

2013/14 key actions	2013/14 key outcomes
<ul style="list-style-type: none"> Complete a Stormwater & Water Scheme Infrastructure and Asset Management Plan 	<ul style="list-style-type: none"> Assessment and evaluation process completed on stormwater infrastructure, attention now focusing on populating data into Council's asset management system.
<ul style="list-style-type: none"> Implement Roadside Vegetation Surveys 	<ul style="list-style-type: none"> Part one of a three year project commenced with external funding to be sought from the Native Vegetation Council.
<ul style="list-style-type: none"> Commence the Primary Production and Murray River Development Plan Amendment (DPA) 	<ul style="list-style-type: none"> Investigations deferred due to the SPDP Committee decision at meeting held 31 October 2013. The budget allocation for this plan has been reallocated to undertake the recently completed Motorsport DPA.
<ul style="list-style-type: none"> Commence Township Development and Town Centre investigations. 	<ul style="list-style-type: none"> Project brought forward as per recommendation from the SPDP Committee. Review commenced late April 2014 with view of continuing into 2014/15.
<ul style="list-style-type: none"> Replacement of Narrung toilets 	<p>Contractor appointed, works commenced May 2014 and expected to be completed early 2014/15.</p>

Social Objective - Wellbeing

2013/14 key actions	2013/14 key outcomes
<ul style="list-style-type: none"> Develop Council's Volunteer Recognition Program 	<ul style="list-style-type: none"> Development of Volunteer Recognition Program ongoing.

Organisational Development Objective – Employer of Choice

2013/14 key actions	2013/14 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 2014

Australia Day celebrations and Citizen of the Year award ceremonies were held across the district on Sunday 26 January 2014 with six awards being presented.



Citizen of the Year Awards:

- Peter Ancell – Taillem Bend
- Coral Heym – Peake
- John Peter – Sherlock
- Rick Munro - Tintinara

Community Event of the Year

- Meningie Tour de Cure Signature ride event

Mayor's Award

- Emma Swan - Meningie

Citizenship ceremonies

Council conducted five Citizenship ceremonies during the 2013/14 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.

Volunteer Recognition Event

In May 2014 the Volunteer Recognition Event was held at the Taillem Bend Town Hall. There are approximately 250 community groups in our Council area and approximately 30 were represented at the event. The Volunteer Recognition Event is an opportunity to recognise and reward the hundreds of people that directly or indirectly volunteer their time to the benefit of the community.

'The Power of Volunteering' was the theme and local Meningie celebrity Peter Ancell (South Australian Citizen of the Year) was the guest speaker, who highlighted the power of volunteering and gave an inspirational speech to an audience of approximately 120 volunteers. Attendees were then entertained by local signers Noel Kneebone, Darren Gurney and Mike Bristow.

The volume of positive feedback received through Council's Facebook page, emails, letters and direct comments was indicative that the event was a success and enjoyed by the community.



Capital Works Program

Significant achievements for 2013/14



Major construction projects for 2013/14 included:

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

Objectives to achieve for 2014/15

Capital projects for 2014/15 include:

Buildings

- Meningie Interpretive and Resource Centre, \$3.22m (grant dependent)
- Finalisation of Taillem Bend Office and Town Hall Redevelopment, \$114k
- Tile Coonalpyn Public Toilets, \$6k
- Master Key System, finalisation of roll out to Council owned building, \$54k
- IT equipment, A1 printer and UPS battery backup, \$20k

Recreation

- Boat Ramp & Jetty, \$75k – Fred's Landing continuation of concept plan works, Narrung Jetty alterations to boat mooring height on the jetty
- Playground replacement Meningie, \$107k
- Dickson Reserve Taillem Bend, replacement of shelter and BBQ and remediation work, \$103k
- Remediate West Terrace reserve, Meningie, \$43k

Roads

- Reseals (Rural roads \$321k, Urban roads \$321k, seal a further 4 kilometre section of Tauragat Well Road \$648k, grant dependent)
- Kerb and gutter replacements, \$54k
- Footpath replacements, \$85k
- Unsealed roads – resheeting rural roads, \$1.07m

- Safety barrier replacement section, Taillem Bend, \$21k

Plant, equipment and vehicles

- Replacement of major plant – two graders, one loader and two mowers, \$856k
- Replacement of utilities and vehicles, \$2.09m (trade in amounts \$1.61m net cost to Council \$480k)

Environment

- CWMS – replacement of Pettet Street, Meningie pump station, \$214k
- Continuation of stormwater works at Meningie, \$268k

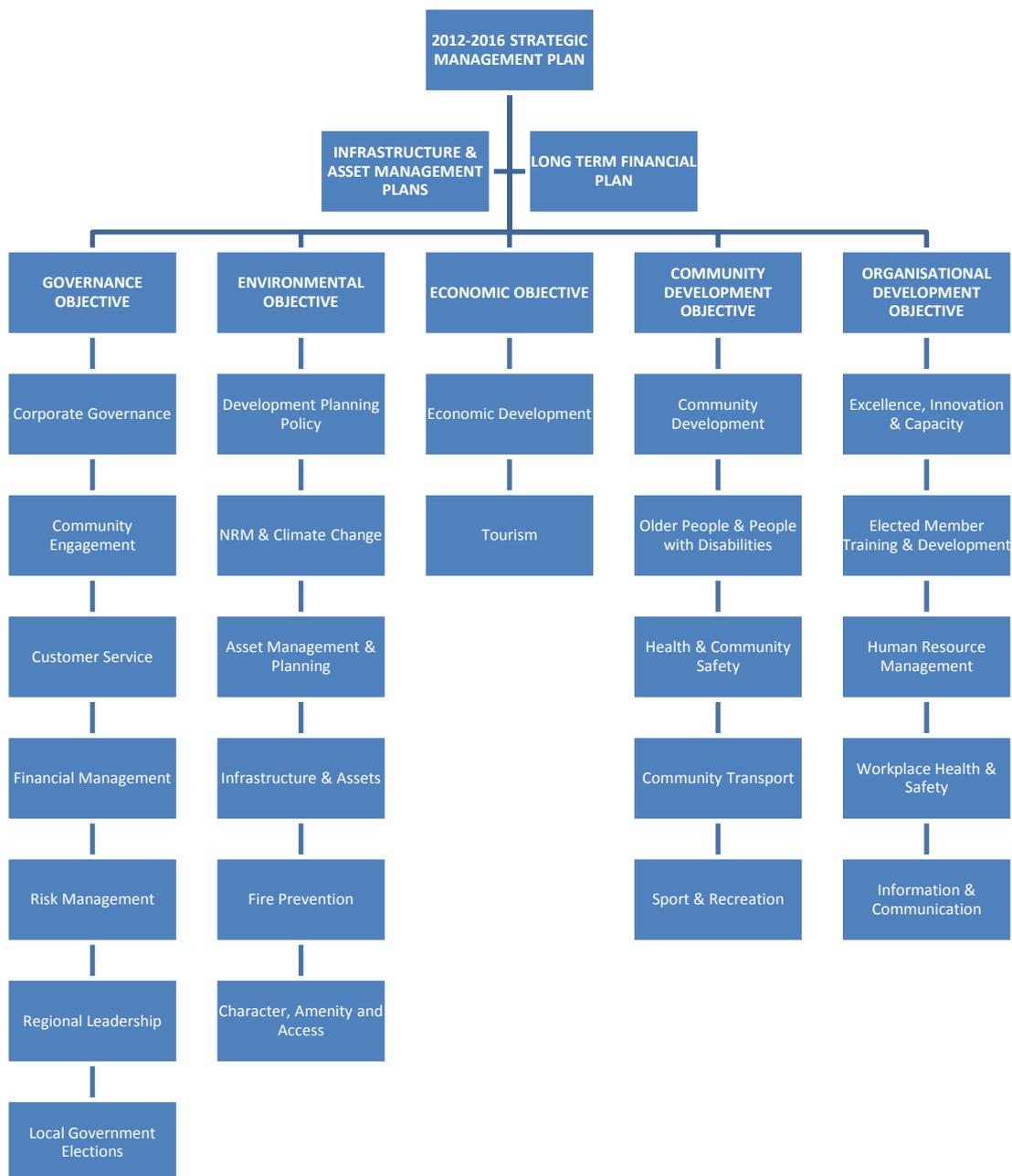


Strategic Management Plan

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 2013/14, the Council went into confidence 38 times. The review schedule included confidential minutes from the August 2014 meeting (to align with cyclical annual confidential minute review) in order to provide a full review to date, rather than cut off at 30 June 2014. Of the 38 times Council went into confidence, on 29 occasions a motion or motions were made.

The reasons for confidentiality are identified below:

Personal affairs of any person	27 times (a)
Commercial issues	8 times (b)
<u>Tender/supply of goods</u>	<u>3 times (k)</u>
TOTAL	38 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
 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 2013/14 no pieces of land were acquired.

Land disposed of during the year

During 2013/14 Council disposed of the following pieces of land as surplus to requirements. The land was not classified as community land.

- 2918 Mallee Highway (former Council offices), Sherlock, Certificate of Title 5833/61.
- Lot 14 (6) Carcuma Road, Tintinara, Certificate of Title 5977/311.

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 Taillem Bend
- Meningie Branch Office, 49 Princes Highway Meningie
- Tintinara Branch Office, 37 Becker Terrace Tintinara



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 was again a key focus in 2013/14.

Council launched its Facebook page in July 2013, which provides real-time information and daily feeds on lost dogs, council news and events, local events, Bureau of Meteorology updates, media releases, grant funding opportunities and photos taken

promoting the council area. The page now has over 1,000 followers and reaching up to 16,000 people.

Customer Service

With the operation of Customer Service Centre (CSC) in place since May 2010, the 2013/14 financial year provided staff with an opportunity to review and consolidate practices for the imminent occupation of the new office building in Tailern Bend. The new office will only further enhance Council's customer service practices and image, while maintaining a presence at Meningie and Tintinara branch offices.

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.

Annual risk management review

Council historically participates in an annual risk review, conducted by the Local Government Association Mutual Liability Scheme (LGAMLS). During 2013/14 Council was not subject to an annual risk review but completed a more brief, risk profile activity. The Risk Management Plan was also further developed with a specific focus on gaps highlighted in the previous years' risk review, being tree management and business continuity planning.

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

The Coorong community elects their council members every four years, with the next periodic election to be held November 2014.

General preparation for the election was undertaken in 2013/14 including attendance at caretaker policy refresher training, development of a communications strategy and a community engagement campaign to update Council's supplementary roll. Council has budgeted \$25k to host the election which will take place in 2014/15 (November).



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. However Council's Development Assessment Panel (DAP) 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

Cr. Locky McKinna was nominated as a proxy for Councillor's Klitscher and Wright should either be unavailable to attend a DAP meeting and where a quorum is required.

182 development applications were lodged with Council during the 2013/14 financial year with a total value of just over \$10.6 million.

The following table indicates a breakdown of the types of development applications lodged from 2011/12 to 2013/14 and their total value.

	Total	Value (\$,000)	Total	Value (\$,000)	Total	Value (\$,000)
New dwellings	17	3,970	30	5,691	35	5,831
Dwelling additions and alterations over \$2,000	12	810	17	1,457	14	567
Domestic outbuildings and minor additions/alterations	70	552	41	350	76	815
Swimming pools	2	76	4	47	2	35
Commercial development, including farm implement sheds, olive orchards, piggeries	16	1,412	10	6,711	22	1,792
Commercial additions/alterations, including community facilities additions	17	2,013	20	1m059	10	1,463
Tourist facilities (additions/alterations/signage)	3	8	0	0	5	122
Dredging / emergency dredging (Lake Albert and Alexandrina and River Murray)	0	0	0	0	0	0
Land division	11	0	8	0	18	0
Total	148	8,842	130	15,315	182	10,625

Dwellings

The 35 dwelling applications lodged during 2013/14 were located in the following areas:

- 1 each in Coonalpyn, Jabuk, Narrung, Peake, Raukkan and Tintinara
- 6 in Meningie
- 8 in Tailem Bend
- 15 in Wellington East

LOCATION	2010/11	2011/12	2012/13	2013/14	Total
Tailem Bend	3	2	1	0	6
Meningie	350	0	0	1	351
Tintinara	0	0	0	1	1
Wellington East	85	0	0	39	124
Coonalpyn	0	0	0	0	0
Rural Zones	4	7	-1	2	12
TOTAL	442	9	0	43	494

Overall Development Activity Trends

Land Divisions

The 18 land divisions lodged in 2012/13 could potentially result in 43 new allotments. However, it should be noted that not all of the above land divisions have receive 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 2010/11 is identified in the following table:

Financial Year	Total DA's including land divisions	Total Value (\$,000)	Dwellings
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
2013/14	182	10,625	35

Development Policy

Council staff worked closely with Council's section 41 Strategic Planning and Development Policy (SPDP) Committee in implementing development policy projects and initiatives. The membership of Council's 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. The SDR is a periodic review which is required to ensure that Council's strategic directions include examination of how the Development Plan continues to be relevant, community aspirations are addressed and that consistency with the Planning Strategy is maintained.

During 2013/14 the significant development policy project of the Industry and Motorsport Development Plan Amendment (DPA) was divided into two stages. The division of the DPA resulted in Stage 1 being the Motorsport Development amendments as a single change and Stage 2 outlines the Industry Development amendments for the Council district. At the end of the 2013/14 financial year, Stage 1 of the DPA had been approved and gazetted by the Minister and consolidated in top the Council's Development Plan. Whereas, Stage 2 is still awaiting Ministerial approval.

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.

Town Centres, Townships and Environs

The second significant development policy project is the Town Centres, Townships and Environs Development Plan Amendment.

The Coorong District Council's SDR identified a need to review the Development Plan provisions related to townships.

The Council's SDR identified it's priorities related to Development Plan investigations in order to:

- Promote development in suitable locations, protect the environment and create a desired character relevant to its urban and regional context; and
- Provide more certainty and clarity for those proposing development and the wider community.

A Townships and Town Centres DPA was identified as a priority for 2013/14.

The following issues to be addressed as part of this DPA were described generally as:

- Ensuring provisions and zoning in Council's townships are appropriate, with particular emphasis on Tintinara, Meningie and Tailem Bend.
- Investigate options regarding tourism and signage.

From the Council's identified township development opportunities, the following key objectives were listed as being the focus of a future DPA:

- Ensuring the development of town centres is encouraged and commercial development activity is increased;
- Ensuring adequate residential and rural living land is available;
- Reviewing the zoning pattern of Tintinara to facilitate future economic and orderly development; and

- Providing streetscapes and parklands that encourage travellers to visit towns and to promote well being and recreations activity of residents.

A Statement of Intent outlining the issues and development opportunities has been compiled and submitted to the Minister for consideration and approval to commence the next step in the investigation and DPA process.

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 fencing remnant vegetation and wetlands, revegetation and planting windbreaks. The LAP also funds stabilisation of sand hills and clay spreading if the sites are to be established with native vegetation. The LAP also provides information to the community regarding the local action plan initiatives, general land management and NRM advice.

To ensure that this success continues for years to come the Coorong District Local Action Plan has been fully updated. The new LAP was adopted by Council in March 2012 and launched at Coomandook in April 2012. This following an extensive period of community engagement and input from the LAP committee.

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 totaled \$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.

The project is now complete and 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 2,150 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 eleven of the area's schools and kindergartens.
- 24 community groups were supported in a variety of ways including providing technical advice, funding advice, assistance with grant applications, resources, venue hire and printing.
- Numerous partnership opportunities were formed for the delivery of joint displays, workshops, field days and publications with other NRM organisations.
- Seven Indigenous on-ground works projects.

South Australian Murray Darling Basin Natural Resource Management Board Funding

In 2013/14 Council received \$92,203 from the SAMDB NRM Board to carry out Community Engagement projects in the SAMDB part of the Council area.

Community engagement activities included:

- Recruited and maintained volunteers for a wide range of NRM activities.
- Provided support and resources that enabled community groups and individuals to further develop their understanding and skills in NRM.
- Supported school and youth involvement in NRM.
- Recognised, incorporated and protected Indigenous assets, value and knowledge.
- Developed projects that will involve Indigenous groups in the implementation of high priority actions to achieve the outcomes of the regional NRM Plan.
- Built skills in areas such as leadership, education, team building, group and partnership development.
- Provided technical support for landholders to enable them to undertake NRM works on their properties.
- Supported community engagement for other SAMDB programs including land, pest, plants and animals, wetlands and floodplains, terrestrial biodiversity, public land management, Aboriginal partnerships, volunteer support, NRM education and atmosphere.
- Without the Land Management devolved grant program that has been running in previous years, a maintained balance of sustainable agriculture and biodiversity projects have been maintained by actively engaging in the following:
 - Workshops and field days (ie. soil pits, perennial pastures, erosion control)
 - Trials (ie. fodder shrubs, farm forestry and fertilisers)
 - Bus tours (ie. innovative or new farm practices such as on farm water security measures)
 - Supporting agricultural based community groups
 - Supporting SAMDB NRM Board sustainable land management initiatives.



Biodiversity Fund 1

In July 2012 Council received \$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 1,531,100 hectare 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

On-ground actions completed in 2013/14 are listed in the table below:

On ground works	Total hectares	Total km fencing
Fox control	61,000	-
Rabbit control on	5,725	-
Pest plant management	2,783	-
Fencing remnant vegetation and wetlands	10,845	67.72
Revegetation – block	202.5	39.07
Total	80,556 ha	100,70 kms

Biodiversity Fund Round 2

The Coorong and Tatiara district councils Local Action Plan team has successfully sought \$1.368 million from the Australian Government's 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

On ground works	Total hectares	Total km fencing
Fox control for protecting ground dwelling birds	28,500	-
Rabbit control for protection of endangered flora	1,040	-
Pest plant management	1,361	-
Fencing remnant vegetation and wetlands	3,620	28.60
Revegetation – block	49.09	26.99
Total	34,570 ha	55.59 kms

success of this funding will build on the \$2.25 million received in Round 1 of the Biodiversity Fund announced in 2012. The Round one and two projects will run until June 2017. This funding secures the future of the Council's LAP programs for a further three years.

Water Security

The Coorong Tatiara Local Action Plan has taken an interest in the impact of increased mains water costs on our local farm businesses. We are concerned about the potential flow on effects of this increase in costs to livestock producers such as potential change in land use on our fragile soils from perennial pastures to cropping. This could potentially increase the risk of wind erosion and dryland salinity.

We believe the increased production costs are cutting into the farm budget available to spend on land management related activities such as clay spreading, perennial pasture establishment and revegetation. The rapidly rising cost of mains water has placed substantial pressure on the viability of grazing enterprises dependent on mains water. Annual water bills of over \$100,000 and water leaks costing more than \$10,000 are now getting common place.

In response to the success of the inaugural Water Security Forum in 2012, the LAP held a Water Security Tour in the Coomandook area in February 2014 with around 100 people participating.

Automatic online weather stations

The LAP in partnership with the South East NRM board have installed two new automatic weather stations at Coomandook and Wolseley. These complement the weather stations already operating at Coonalpyn, Tintinara, Stirling, Wirrega and Cannawigara. The stations record information every ten minutes and download every hour and capture data such as temperature (air and soil), rainfall and humidity, solar radiation and wind speed and direction.

Coorong Lower Lakes and Murray Mouth (CLLMM) Community Revegetation Project

- The Community Revegetation Program has planted 129,573 plants across eight sites around Lake Albert, one site at Wellington East and one site at Policeman's Point.
- The project has engaged twelve local community groups to carry out the planting and local contractors to undertake site maintenance activities.
- There were 6145.9 volunteer hours spent on the project.
- The plants are a mixture of trees, shrubs and sedges and are guarded with biodegradable milk carton guards.
- The planting was completed in July 2014 with a total of 129,573 plants planted.
- There is one more year of planting (2015) with 2016 being a maintenance year.
- In addition to the community revegetation above, Ngarrindjeri Ruwe have planted 99,704 plants and the commercial arm of the project planted over 350,000 plants.



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 2013/14 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 38.3kms 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 4.1 kms of Tauragat Well Road in 2013/14. 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 2013/14.

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 2013/14. The completion of this process will be undertaken in 2014/15.

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 2013/14 year, 17kms in Tailem Bend were cleaned.

Waste Management

Kerbside Waste Collection Service

Since the review of Council's waste management method in 2010, the services have continued to develop year by year to ensure a cost effective delivery method for the community.



The services available to residents have evolved to include the following:

- Three bin service township kerbside collection.
- Optional three bin service en-route collection to residents living outside the kerbside collection area, who have direct access from their property to the main collection route.
- Optional three bin service bin bank collection to residents living outside the kerbside collection area that do not have direct 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.
- Disposal of waste at Council's Waste Transfer Stations.

drumMuster

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

In 2014/15 Council look to increase the service provided by including Tailern 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 did not convene during the 2013/14 financial year.

However, the nine items carried over from 2012/13 that involved three properties have progressed, with the properties 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 2013/14 Fire Danger season;

- 93 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
- 43 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.

	2011/12	2012/13	2013/14
Section 105F Notices – Issued	140	89	93
Schedule 9 permits issued	72	34	43

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

Following adoption of the Coorong Tourism & Economic Development Plan, Council employed a Community & Tourism Development Officer in March 2014.

Council is actively involved in tourism development and promotion in the Coorong by collaborating with the Murraylands Tourism Partnership (MTP). MTP operates under the auspice of Regional Development Australia Murraylands & Riverland (RDA MR) formed at the request of the regions local government associations as a result of a comprehensive review of regional tourism undertaken by the South Australian Tourism Commission (SATC) in 2011. Funded by local government, SATC and RDA MR, the MTP is managed by a committee of twelve members of funding partners and industry.

MTP's major project and working group is Tourism Connect, of which Council is a member of. Tourism Connect's key objective is to implement the Murray River, Lakes & Coorong Tourism Strategy and Action Plan. The aim of the MTP's

regional strategy is to increase visitor spend and stay in the region as well as grow investment and build capacity of sustainable tourism within the region. Council, with Tourism Connect, work in the following areas of priority:

- Improve access to and within the region
- Enhance distribution and build industry capability
- Leverage the attraction of events and festivals
- Develop new and refreshed signature experiences
- Encourage infrastructure development by upgrading and developing special places and spaces

Council works in each of these areas, and since early 2014 through Tourism Connect has focussed on enhancing distribution and building industry capability. Several business and professional development training opportunities were provided to Coorong tourism operators and Visitor Information Outlet volunteers. Some of the areas that the workshops covered in 2014 included online development and the Australian Tourism Data Warehouse (ATDW), iPad training, marketing and promotion, managing change and several tourism volunteers undertook Certificate II in Tourism training and accreditation.





For the first time any volunteers and tourism operators have participated in these workshops, encourage collaborative work between stakeholders.

Council now has an extensive database of tourism operators and is able to communicate local, regional and national tourism industry news and updates.

Council has started to work with tourism operators and providing them with advice when needed and helping them with business development activities. Council has been an active supporter of the ATDW (the national platform for digital tourism information on Australia) and regularly uploads local attractions (ie. Port Malcolm Lighthouse) to the database. Following the spread of awareness of the importance of the ATDW, a dozen operators are now registered with the database and have an online presence.

Council has provided and is continuing to provide in-kind support (through staff) towards local town brochures and other tourism initiatives. Council has sought partnerships with tourism operators

such as tour guides to offer experiences for travellers on day trips from Adelaide.

Council has assisted with the commencement and implementation of a new stand alone tourism organisation. Taillem info Station exists to manage the Taillem Bend Visitor Information Outlet and rail museum as one. It's vision aligns with Council's objective to *"strive to achieve tourism and economic development and preserve Taillem Ben's historic railway culture whilst promoting the greater Coorong region."*

Taillem info Station has also sought local providers to sell unique goods at the station and is actively supported by Council with it's volunteers professional development and other tourism operators being promoted via Taillem info Station's Facebook page.



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 \$30,903.31 was allocated during 2013/14.

Council also assisted several community groups with their grant applications for projects by providing them with letters of support and other in-kind contributions.

Council has also facilitated the kick start of a new, independent association that manages the Taillem Bend Visitor Information Outlet and rail museum as one, called Taillem info Station.

Council actively supports local businesses and community groups via its Facebook page, eNewsletters and Council website.

Community Events Grants and Donations program 2013/14 recipients:

Community organisation	Project description	Amount
Tintinara Action Club	Lake Indawarra Lake Shed	\$5,000.00
Meningie Progress Association	Australia Day Fun Run	\$2,562.00
Tailem Bend Football Club	Kitchen upgrade	\$5,000.00
South Australian Yard Dog Association	2014 National Kelpie Field Trial Championships	\$2,100.00
Meningie Sailing Club	Purchase life jackets and wetsuits	\$1,297.00
Meningie Cricket Club	Storage shed for oval maintenance equipment	\$2,000.00
Coonalpyn A&H Society Inc	Coonalpyn 70 th Show	\$5,000.00
1 st Coonara Scout Group	Winter & Summer Camp	\$2,844.31
Netherton Hall Inc	Rainwater tank	\$600.00
Tintinara Golf Club	Air conditioner installation	\$4,500.00
Total		\$30,903.31



Youth Programs

Council provided financial and in-kind contributions towards various activities held across the district for our young people during 2013/14. This support enabled the participation and involvement for young people through social activities and interaction at events. Council was a sponsor of the Taillem Bend Blue Light Discos, the Tintinara Wool Show and the Meningie Food Fun and Family Fair. Council also encouraged and continues to support geogaching education activities through schools.

Murraylands Careers Expo

The 2014 Murraylands Careers Expo was held on 9 May 2014 at the Murray Bridge Basketball Stadium. As a bronze sponsor of the event, a display was created by staff highlighting Council as a local employer of choice. Complementing the 2014 OPAL theme of "Life looks brighter outside" the display highlighted career opportunities in Council where staff enjoy the beautiful local environment.

Along with the OPAL smoothie bike, a highlight of the display was the "Coorong Billabong" where students could go fishing for prizes and enter the major prize draw. A Facebook competition was also conducted, where students took a 'selfie' at the site and tagged Council into the photo.

At the conclusion of the day, Council was awarded the '2014 Careers Expo Exhibitor of the Year' for the second year in a row. The award recognised Council's innovative display and the efforts of staff to engage students.



Community Libraries

Council continued its approach to the provision of inter-library services and access to materials and information housed in libraries across the state. This was underpinned by Council's involvement in the One Card project, a state government initiative which sees access to a statewide network of millions of books, DVDs, CDs and magazines.

While 2014/15 will see the implementation (go-live) of the system in each of the four school community libraries in our district, 2013/14 saw the refinement of Council's financial contribution and contract execution.

OPAL

Obesity Prevention and Lifestyle (OPAL) is well into its second year and delivering a range of healthy eating and physical activity programs to make healthy options easier.

'A healthy brekky is easy as PEEL, POUR, POP' – encouraging parents to help kids enjoy a simple healthy breakfast, was the major theme for 2013. The theme saw 'Eat a Rainbow' training offered to early childhood setting staff along with program delivery. A successful trial of healthy breakfast items sold at Meningie Netball Club resulted in healthy items appearing as regular options for sporting families to purchase. The OPAL Smoothie Bike continues to be a huge hit at community events, reinforcing a fun, tasty, healthy drinks message.



In 2014 a new theme 'Life looks brighter outside' was delivered with exciting new activities including:

- Geocaching in the Murraylands (launched in March). New age treasure hunting that promotes outdoor family fun. Five workshops held at local libraries and schools introduced geocaching for more local families to give it a go.
- Mayor's Pedometer Challenge – involved 443 participants including school children, businesses, sporting club representatives and families.
- Edible school garden grant funding and garden workshops for teachers to continue to see new gardens established, others expanding and some specialising in worms farms and propagation.
- Match into May school excursions in partnership with NRM were held with Coonalpyn Primary School and Tailern Bend Primary School encouraging pedometer use, geocaching and other nature based activities.
- Meningie playground redevelopment is progressing with plans to become an exciting 'natural playground' for children and families to enjoy.
- River Trail Feasibility Study received Community Recreation and Sport Facilities funding in partnership with Rural City of Murray Bridge and Mid Murray Council. Work is underway towards producing a feasibility study/master plan for the development of a river corridor regional trail from Morgan to Salt Creek.
- Local Government Stimulus grant funding has been used in the development of an improved basketball and multi-sport structure at Coonalpyn playground.
- Imagination playground equipment was launched in Tailern Bend and Meningie during the April schools holidays with a fantastic response. The Meningie Kindergarten was first to host the playground equipment in term two and it will move onto other sites each school term.

In mid 2014 the Australian Government withdrew funding for the OPAL program. State government together with local government decided to continue supporting OPAL through to 2017. The OPAL program will continue in the Coorong on a reduced budget with a modified delivery model.



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 2013/14 are:

- There are 109 registered food businesses under the Council's jurisdiction; during this reporting period 49 routine inspections were conducted. These routine inspections resulted in 7 follow up inspections to confirm compliance with issues raised at the initial inspection.
- Of the 7 follow up inspections, all were for minor compliance issues, which were easily resolved.
- Council also conducted inspections for 2 alleged food complaints. Of the two complaints, one was justified and officers were unable to substantiate the second one through inspection and interviews. The justified complaint was 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 attending special event days such as the Family Fun Day at Meningie, the Coonalpyn Show and the Tintinara Wool Auction.

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.

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.

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 58 new Wastewater System applications in 2013/14. Of these applications 39 were for septic tanks including 19 alterations to an existing system and 20 new installations, 34 of the septic tanks were connected to the CWMS schemes and 18 had on site soakage systems. There were 6 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 2013/14. 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 2013 to 30 April 2014. This is the fifteenth consecutive year of operation of this valuable service. Due to favourable environmental conditions there wasn't a requirement for a winter surveillance program. This was due to the low number of Ross River Virus and Arbovirus reports through the season.

During this season UniSA trapped a total of 46,713 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 an increase of 56% from the total catch on the previous year (29,926). The catch in the Coorong, however, was up by 83% of the previous annual catch of 16,467. The Coorong numbers although appearing as an anomaly, is a pattern consistent with the distinct nature of the mosquito communities in the Council are 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 significantly from 247 in 2012/13 to 151 for 2013/14. There were 117 Ross River virus reports and 34 Barmah Forest virus reports this season.

The Coorong District Council area recorded a considerable increase in mosquito numbers, from 16,467 in 2012/13 to 30,236 this season from the five traps over eleven trips. The increased numbers are reflective of the massive increase in activity in September 2013; when 26,370 mosquitoes were trapped over two trips. Although there was a significant increase in mosquito activity there was not a corresponding increase in Arbovirus reports, with only two cases of Ross River virus similar to the three for 2012/13 and only two cases of Barmah Forest virus the same as in 2012/13.

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 52 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 were very low for this reporting period, although they do continue to be an area of public health concern. The favourable weather conditions saw no 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 2013/14. Council engaged when necessary a local contractor to bait, trap and dispose of the pigeons.

Public Health Planning

The South Australian Public Health Act 2011 has been in full effect during 2013/14. Regulations including General, Legionella and Wastewater Regulations, and the Onsite Wastewater Code were implemented.

The legislation provides an operational framework for Environmental Health Officers (EHO) 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 encompass more complex issues that potentially deal with large scale issues that have ordinarily been dealt with through other agencies.

This year has been the completion of the Murray & Mallee Local Government Association Regional Public Health Plan. The Murray & Mallee LGA Regional Health Plan was jointly prepared by the councils that form the Murray & Mallee Local Government Association.

The purpose of the Regional Public Health Plan is to demonstrate how the Murray and Mallee LGA will work to improve the health and wellbeing of the community of the region over the next five years, and is a legislative requirement of the South Australian Public Health Act 2011.

The Regional Public Health Plan is guided by the South Australian Public Health Plan and identifies the role that councils already play in improving the health and wellbeing of the community and is a plan of action for the next five years. The plan was submitted to the Minister for his approval and

subsequently, the biennial report on the plan is due by 30 September 2014.

The new onsite Wastewater Systems Code introduced through the Public Health Act 2011 implementation 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.

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.

Council also hosts influenza workplace clinics for Council staff and Elected Members. There were three clinics organised with 34 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.

	2010/11	2011/12	2012/13	2013/14
Total dogs registered	2,036	2,068	2,008	1,915
Dog registrations total income	\$37,019	\$36,550	\$35,947	\$33,021
Transfers/replacement tags	57	12	43	23
Wandering dog complaints/issues	153	114	81	112
Dog returns w/out expiation	66	67	38	78
Dogs impounded	87	47	43	34
Claimed by owner	27	10	11	9
Euthanased	17	9	7	5
New home	43	28	25	20
Barking dog complaints	10	16	20	17
Dog attacks – person,	1	1	1	3
another dog,	3	1	2	3
stock	1	2	3	3
RSPCA issues attended	3	6	6	4
Wandering stock issues attended	16	18	16	14

Local Government Act

During 2013/14 the following activities occurred:

- 10 abandoned vehicles were towed in by Council.
- 21 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:

	2011/12	2012/13	2013/14
Abandoned vehicles	8	8	10
Litter issues cleaned up	7	22	21

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 2013/14 was refinement of corporate branding and raising community awareness of transport options available to the community.

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

Healthy Murraylands, a Healthy Community Initiatives, Commonwealth funded project, received funding until 30 June 2014. The project targeted predominantly unemployed adults and aimed to improve nutrition and increase physical activity preparation across the five councils of the Murraylands.

Over the three years of the project, a greater variety of healthy lifestyle choices were made available, making healthy choices more accessible for adults. Healthy Murraylands key achievements include:

Working with project ambassador Andrew 'Cosi' Costello and local community events such as Coonalpyn Show and Meningie

- Fun Runs to raise healthy lifestyle interest and awareness.
- Healthy Murraylands website – promoting healthy and active opportunities across the Murraylands.
- Funding over 100 training courses for locals to become qualified fitness instructors as well as funding specialised training training from 'Easy Moves for Active Ageing' to boxing.
- Establishing affordable physical activity programs including Heart Foundation Heartmoves, Strength for Life and Wisemove.
- Making programs affordable to join including indoor and outdoor gym sessions.
- Coordinating Heart Foundation Walking Groups located in the Murraylands.
- Establishing three new community gyms (one in Tintinara).
- Promoting healthy eating, local community garden activities and Community Foodies to make healthy food options easier.
- Creating a Healthy Murraylands Regional Policy, adopted by the five Murraylands councils.

Many Healthy Murraylands strategies will be sustained with gyms, gardens and ongoing fitness programs and groups supported by the five local councils, qualified program instructors and volunteers. Due to popular demand, Taillem Bend Heartmoves and Tintinara Strength for Life programs negotiated to continue beyond 30 June 2014 as subsidised programs with funding support from Coorong HACC.



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

Following the adoption of Council's Long Term Office Accommodation Working Party recommendation for the construction of new two-storey office accommodation in Tailem Bend, steady progress has been made. Upon obtaining the necessary planning consent, demolition occurred during January 2014 and building construction took place for the remainder of 2013/14.

The building will be fully operational by November 2014, which marks the culmination of many years of planning to house all Tailem Bend in the one location and streamline customer service to the community.

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 2013/14 Council provided ongoing opportunities for training and development in accordance with this policy. The training and development opportunities that Elected Members attended included:

- ICAC, Elected Member Code of Conduct and Conflict of Interest training
- LGMA National Congress and Business Expo
- Local Government Association Showcase and Annual General Meeting
- Lucerne Symposium
- Mayors' and Chairpersons' Residential Seminar
- 69th Murray Darling Association Conference and AGM
- National General Assembly of Local Government
- National Local Roads and Transport Congress
- Roads & Works Conference (state)

Human Resource Management

Training and Work Experience

Coorong District Council staff participated in a variety of training and development activities, both general and job specific. Some of the training undertaken by Council staff in 2013/14 included:

- ICAC Awareness
- Work Health & Safety Act 2012 Due Diligence
- Essential Supervisor Training
- Microsoft Office PowerPoint toolbox
- Managing Section 7 enquiries
- Trees and the Law
- Website update training
- Broadleaf weeds

Council also hosted two work experiences students in 2013/14. Jessica Hoad from Unity College attended Council in September 2013, and Jasmine Hand from Coomandook Area School spent a week with Council in December 2013. Jessica was primarily hosted within the Development & Environmental Services team, experiencing a broad range of activities during her week with Council. Jasmine's work experience was spread across a wide range of Council functions from customer service to Local Action Planning and community service.

Employee Reward and Recognition Program

In October 2013, Council reviewed its Employee Recognition – Service and Achievements procedure, including a period of staff consultation. This process highlighted that staff would prefer to have the ability to nominate either an individual or a work group to receive the 'inside' and 'outside' employee of the year award at the annual Staff and Elected Members Christmas Function. Accordingly, at the 2013 Staff and Elected Members Christmas Function, the following work groups received awards:

2013 Inside Staff/Work Group of the Year – Tailem Bend Customer Service staff (Michelle Dohnt, Vicki Mayfield and Katrina Fromm) for responding to

particularly high demand period with service excellence.



2013 Outside Staff/Work Group of the Year – Team Wayne O' (Mark Morris, Terry Deer, Derek White, Ian Appleton and Ron Downs) for demonstrating support, practical assistance and mateship to a work colleague with a life threatening illness.



Additionally, any Coorong District Council staff member with more than five years service is presented with a certificate and commemorative individually labelled bottle of wine, and any staff member with more than ten years local government service is awarded a certificate from the LGA and a gift voucher or cash as per Council's Employee Recognition – Service and Achievements Procedure. Employees recognised under the procedure in 2013 were:

Greg Liebelt	35 years
Ricky Schulz	20 years
Martin Thomas	10 years
Wendy Ziersch	10 years
Matthew Hera-Singh	10 years
Renee Marles	5 years
Desma Fraser	5 years

Human Resource Management – Statistical Results

Council's staff turnover rate remained steady at 13.3% during 2013/14. Long term vacancies within the Infrastructure & Assets department were filled with quality candidates in the later part of the year, with other vacancies recruited being Chief Executive Officer, Community & Tourism Development Officer, HACC Administration Officer and Lower Lakes Revegetation Works Coordinator.

Employee Statistics	30 June 2014	30 June 2013	30 June 2012
Total employees	77	73	77
Full time equivalents	63	58	60
Total males	47	45	45
Total females	30	28	32
Employee turnover	13.3%	13.2%	11.6%
Employee absenteeism (hrs/employee)	21.90	38.60	29.60

While Council's staff turnover statistics remained steady, employee absenteeism was significantly reduced from 38.6 hours per employee in 2012/13 to 21.9 hours per employee in 2013/14.

Workplace and Safety

Coorong District Council is a member of the Local Government Association Workers Compensation Scheme (LGAWCS), a body which was granted a self insurance licence by the state government in 1986.

Council is committed to providing and undertaking such measures as to minimise risks (through safe workplace environments, systems of work, plants and substances) of injury/ill health to employees and others while at work and demonstrates a systematic approach to planning and implementation of work health and safety consistent with the Work Health & Safety Act 2012 and associated regulations.

In 2013/14, emphasis continued to be placed on giving staff skills and qualifications to carry out their inherent tasks in a safe manner. Training included:

- Fire equipment usage
- Safe Work Procedure training
- Task Risk Assessment training
- Fire Warden training
- Chainsaw safe operation
- Excavator operation
- Confined space awareness
- Hazardous chemicals procedure

The Work Health & Safety Officer continued to update Council's suite of work health and safety policies and procedures in line with the Act and conduct internal education sessions with staff to discuss their changing responsibilities.

Council also provided staff with skin cancer screenings, health checks and immunisations. The Local Government Association Workers Compensation Scheme also conducted the 2014 Healthy Lifestyle Movement Project. Employees attended a 45 minute workshop where it was highlighted how much sitting staff do on a weekly basis, and provide simple workplace strategies to implement in order to reduce sitting for long periods and encourage physical postural change throughout the day. The program ran for ten weeks post workshop and included weekly personal electronic distribution of workout of the week, recipes and healthy food ideas, weekly office challenges and surveys to monitor change.

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 three claims which is a decrease on the previous year. Manual handling continues to be Council's most significant cause of injury.



Year	No. of Claims	No. of LTIs	LTI Days	Freq. Rate	Duration Rate	Incident Rate	5 Day No.	1 Year No.
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
2013/14	3	1	76	7.8	76	1.6	0	0

Nature of Injury	2012/13	2013/14
Sprains, strains of joints and adjacent muscles	3	3
Poisoning, toxic effects of substances	0	0
Disorders of muscle, tendons and soft tissue	0	0
Fall from height	0	0
Penetrating wound	1	0
Total	4	3

WH&S Internal Auditing

Council's internal audit schedule was temporarily suspended due to the suite of work health & safety policy and procedures being reviewed and updated in line with new legislation. However in the later part of 2013/14 Council's internal audit team recommenced the program and completed internal audits on WHS 06-06 Hot Work Procedure and WHS Workstation/Ergonomics Procedure.

Information and Communications

Records Management

Council's electronic records management system (TRIM) has been in operation since December 2010, with staff capturing nearly 62,000 documents since the system was implemented. Over the last twelve months staff have increased the amount that they have captured just over 19,000 documents, an increase of 3,000 since the year before.

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 processed consignments of these records ready for transferring to State Records for storage at 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 agendas and minutes, assessment books and other records which are of a permanent nature. The general public can research these records via the State Records website and access them in hard copy at the State Records repository at Gepps Cross.

In 2013/14 Council obtained approval from State Records for the destruction of 24 linear metres of records. These were listed and approved prior to destruction in accordance with State Records legislative requirements. The next twelve 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.

Information Technology

Council's Information Technology environment and staff undertook changes and planning in the 2013/14 financial year to ensure Council's IT network and telecommunications is cost effective, reliable and fully utilised, delivering quality services to Council and the community. This included:

- Council's ageing network domain controllers were upgraded to ensure future reliability and compatibility.

- Initial investigation of reduction of devices by implementing Windows 8 tablets with docking stations to be used as both workstations and mobile devices. Currently a number of staff use both laptops and iPads. Once tablet technology has improved this will have cost savings for Council.
- Yearly refresh of IT infrastructure.
- Investigation and recommendation on the future of Council's externally managed core software application delivery.
- Review of current internal IT services and development of a five year plan for these services.
- Renewal and upgrade of Council's mobile phone fleet.

Council staff also assisted in the streamlining of internal processes by:

- Producing data reports from Council's key systems when required.
- Development and migration of Excel registers into Authority Custom registers allowing for more streamlined reporting and monitoring.
- Investigation and delivery of improved and further functionality of Council's current systems.

Appendices

2013/14 Audited Financial Statements

2013/14 Murray & Mallee Local Government Association Annual Report

2013/14 Murray Mallee Community Transport Scheme Annual Report



Coorong District Council

Annual
Financial
Statements
2013 - 2014



COORONG DISTRICT COUNCIL

General Purpose Financial Reports for the year ended 30 June 2014

TABLE OF CONTENTS

	<u>Page</u>
Council Certificate	2
Principal Financial Statements	
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5-6
Statement of Cash Flows	7
Notes to, and forming part of, the Principal Financial Statements	
Note 1 - Significant Accounting Policies	8-13
Note 2 - Income	14-16
Note 3 - Expenses	17-18
Note 4 - Gain or Loss on Disposal of Assets	19
Note 5 - Current Assets	20
Note 6 - Non-Current Assets	21
Note 7 - Infrastructure, Property, Plant & Equipment & Investment Property	22-26
Note 8 - Liabilities	27
Note 9 - Reserves	28-29
Note 10 - Reconciliation of Cash Flow Statement	30
Note 11 - Functions	31-32
Note 12 - Financial Instruments	33-35
Note 13 - Expenditure Commitments	36
Note 14 - Financial Indicators	37
Note 15 - Uniform Presentation of Finances	38
Note 16 - Operating Leases	39
Note 17 - Superannuation	40
Note 18 - Joint Ventures & Associated Entities	41
Note 19 - Assets & Liabilities not Recognised	42
Audit Report	43
Council Certificate of Audit Independence	44
Audit Certificate of Audit Independence	45



COORONG DISTRICT COUNCIL

ANNUAL FINANCIAL STATEMENTS for the year ended 30 June 2014

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 2014 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.

Vincent Cammell
CHIEF EXECUTIVE OFFICER

Roger Strother
MAYOR

DATE: 3rd November 2014



COORONG DISTRICT COUNCIL

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2014

	Notes	2014 \$'000	2013 \$'000
INCOME			
Rates	2	6,516	5,953
Statutory charges	2	127	115
User charges	2	161	136
Grants, subsidies and contributions	2	4,034	5,785
Investment income	2	2	3
Reimbursements	2	539	372
Other income	2	202	232
Net Gain - joint ventures & associates	18	6	7
Total Income		11,587	12,603
EXPENSES			
Employee costs	3	4,157	3,907
Materials, contracts & other expenses	3	5,581	4,917
Depreciation, amortisation & impairment	3	4,090	3,703
Finance costs	3	53	48
Total Expenses		13,881	12,575
OPERATING SURPLUS / (DEFICIT)		(2,294)	28
Asset disposal & fair value adjustments	4	(426)	(186)
Amounts received specifically for new or upgraded assets	2	433	459
Physical resources received free of charge	2	-	283
NET SURPLUS / (DEFICIT) transferred to Equity Statement		(2,287)	584
Other Comprehensive Income			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	(2,312)	10,053
Impairment (expense) / recoupments offset to asset revaluation reserve	9	(807)	(845)
Total Other Comprehensive Income		(3,119)	9,208
TOTAL COMPREHENSIVE INCOME		(5,406)	9,792

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



COORONG DISTRICT COUNCIL

STATEMENT OF FINANCIAL POSITION as at 30 June 2014

	Notes	2014 \$'000	2013 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	5	204	329
Trade & other receivables	5	1,095	948
Inventories	5	34	32
Total Current Assets		1,333	1,309
Non-current Assets			
Equity accounted investments in Council businesses	6	40	34
Investment Property	7	935	935
Infrastructure, Property, Plant & Equipment	7	153,093	156,574
Work in Progress		1,556	-
Total Non-current Assets		155,624	157,543
Total Assets		156,957	158,852
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8	1,234	1,361
Borrowings	8	2,534	138
Provisions	8	797	652
Total Current Liabilities		4,565	2,151
Non-current Liabilities			
Trade & Other Payables	8	79	142
Borrowings	8	1,300	130
Provisions	8	155	165
Total Non-current Liabilities		1,534	437
Total Liabilities		6,099	2,588
NET ASSETS		150,858	156,264
EQUITY			
Accumulated Surplus		27,629	29,682
Asset Revaluation Reserves	9	122,245	125,364
Other Reserves	9	984	1,218
TOTAL EQUITY		150,858	156,264

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 2014

	Notes	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Other Reserves \$'000	TOTAL EQUITY \$'000
2014					
Balance at end of previous reporting period		29,682	125,364	1,218	156,264
Restated opening balance		29,682	125,364	1,218	156,264
Net Surplus / (Deficit) for Year		(2,287)	-	-	(2,287)
<u>Other Comprehensive Income</u>					
Gain on revaluation of infrastructure, property, plant & equipment		-	(2,312)	-	(2,312)
Impairment (expense) / recoupment's offset to asset revaluation reserve		-	(807)	-	(807)
Transfers between reserves		234	-	(234)	-
Balance at end of period		27,629	122,245	984	150,858

(Continued Next Page)



Statement of Change in Equity Statement (Cont)

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>					
Changes in revaluation surplus - 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

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



COORONG DISTRICT COUNCIL

STATEMENT OF CASH FLOWS for the year ended 30 June 2014

CASH FLOWS FROM OPERATING ACTIVITIES	Notes	2014 \$'000	2013 \$'000
<u>Receipts</u>			
Rates - general & other		6,495	5,897
Fees & other charges		137	124
User charges		51	11
Investment receipts		3	3
Grants utilised for operating purposes		4,337	6,701
Reimbursements		586	406
Other revenues		1,925	213
<u>Payments</u>			
Employee Costs		(4,094)	(3,893)
Materials, contracts & other expenses		(7,786)	(5,446)
Finance payments		(41)	(53)
Net Cash provided by (or used in) Operating Activities		1,613	3,963
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Amounts specifically for new or upgraded assets		433	459
Sale of replaced assets		968	825
Sale of surplus assets		162	315
Repayments of loans by community groups		54	82
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(4,751)	(3,609)
Expenditure on new/upgraded assets		(2,089)	(1,707)
Loans made to community groups		(18)	(23)
Net Cash provided by (or used in) Investing Activities		(5,241)	(3,658)
CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
Proceeds from Borrowings		8,943	5,947
<u>Payments</u>			
Repayments of Borrowings		(5,377)	(6,020)
Repayment of aged care facility deposits		(63)	-
Net Cash provided by (or used in) Financing Activities		3,503	(73)
Net Increase (Decrease) in cash held		(125)	232
Cash & cash equivalents at beginning of period	10	329	97
Cash & cash equivalents at end of period	10	204	329

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 2014

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.

In the month of June in recent years the Federal Government has paid amounts of untied financial assistance grants, which are recognised on receipt, in advance of the year of allocation. In June 2011, one quarter of the 2011/12 allocation amounting to \$720,000 was paid in advance; in June 2012, two quarters of the 2012/13 allocation: \$1,482,000; and in June 2013, again two quarters of the 2013/14 allocation: \$1,542,000. Accordingly, in the reporting period ended 30 June 2013, Council's operating surplus was effectively overstated by \$60,000.

In May 2014 the federal government announced the cessation of payments in advance; consequently, Council's grants paid in this financial year reflect a decrease in amounts paid to contra payments made in advance in 2012/13 of \$1,542,000.

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.

	2013- 2014	2012- 2013
Office Furniture & Equipment	\$500	\$500
Other Plant & Equipment	\$500	\$500
Buildings - new construction/extensions	\$5,000	\$5,000
Park & Playground Furniture & Equipment	\$3,000	\$3,000
Road construction & reconstruction	\$3,000	\$3,000
Paving & Footpaths, Kerb & Gutter	\$3,000	\$3,000
Drains & Culverts	\$3,000	\$3,000
CWMS	\$3,000	\$3,000
Water Scheme	\$3,000	\$3,000
Other Assets	\$500	\$500

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	2013 – 2014	2012 - 2013
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>2.932% (2013, 3.063%)</i>
<i>Weighted average settlement period</i>	<i>10 years (2013, 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 18.

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 2014 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 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 2012-2, AASB 2012-3, AASB 2012-5, AASB 2012-6, AASB 2012-10, AASB 2013-3, AASB 2013-8 and AASB 2013-9.

(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 2014

Note 2 – INCOME

	Notes	2014 \$'000	2013 \$'000
RATES REVENUES			
<u>General Rates</u>		5,466	5,262
Less: Mandatory Rebates		(78)	(24)
Less: Discretionary rebates, remissions & write offs		(26)	(23)
		<u>5,362</u>	<u>5,215</u>
<u>Other Rates</u> (including service charges)			
Natural Resource Management levy		106	104
Kerbside Waste Management		381	-
Water Supply		36	25
Community Wastewater Management Systems (CWMS)		573	539
		<u>1,096</u>	<u>668</u>
<u>Other Charges</u>			
Penalties for late payment		42	46
Legal & other costs recovered		16	24
		<u>58</u>	<u>70</u>
Total		<u>6,516</u>	<u>5,953</u>
STATUTORY CHARGES			
Development Act fees		70	60
Animal registration fees & fines		40	40
Other registration fees		17	15
		<u>127</u>	<u>115</u>
USER CHARGES			
Cemetery/crematoria fees		20	14
Hall & equipment hire		8	8
Rent		32	32
Dump Fees		59	40
Sundry		42	42
		<u>161</u>	<u>136</u>
INVESTMENT INCOME			
Interest on investments			
- Local Government Finance Authority		2	2
Banks & other		-	1
		<u>2</u>	<u>3</u>



NOTE 2 - INCOME (continued)

	Notes	2014 \$'000	2013 \$'000
REIMBURSEMENTS			
- for private works		50	158
- other		489	214
		<u>539</u>	<u>372</u>
OTHER INCOME			
Sundry		202	232
		<u>202</u>	<u>232</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Amounts received specifically for new or upgraded assets		433	459
Other grants, subsidies and contributions		4,034	5,725
Individually significant item - additional Grants Commission payment (see below)		-	60
		<u>4,467</u>	<u>6,244</u>
<i>The functions to which these grants relate are shown in Note 2.</i>			
- Sources of grants			
Commonwealth government		1,718	1,737
State government		2,736	4,468
Other		13	39
		<u>4,467</u>	<u>6,244</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.		(1,542)	60
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 were experienced when the timing of these grant payments was restored in the current 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		722	828
Less: expended during the current period from revenues recognised in previous reporting periods			
Landcare		(275)	(124)
HACC		(18)	-
Subtotal		<u>(293)</u>	<u>(124)</u>
Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions			
HACC		-	18
OPAL		32	-
Subtotal		<u>32</u>	<u>18</u>
Unexpended at the close of this reporting period		<u>461</u>	<u>722</u>
Net increase (decrease) in assets subject to conditions in the current reporting period		<u>(261)</u>	<u>(106)</u>



NOTE 2 - INCOME (continued)		2014	2013
	Notes	\$'000	\$'000
PHYSICAL RESOURCES RECEIVED FREE OF CHARGE			
Land & Improvements		-	67
Stormwater Drainage		-	82
CWMS		-	54
Water Supply		-	80
		<hr/>	<hr/>
		-	283



COORONG DISTRICT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 3 – EXPENSES

	Notes	2014 \$'000	2013 \$'000
EMPLOYEE COSTS			
Salaries and Wages		3,426	3,453
Employee leave expense		584	464
Superannuation - defined contribution plan contributions	17	234	225
Superannuation - defined benefit plan contributions	17	126	128
Workers' Compensation Insurance		220	110
Less: Capitalised and distributed costs		(433)	(473)
Total Operating Employee Costs		4,157	3,907
Total Number of Employees		63	58
<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	12
Elected members' expenses		239	203
Election expenses		1	1
Subtotal - Prescribed Expenses		252	216
<u>Other Materials, Contracts & Expenses</u>			
Contractors		1,775	1,849
Energy		749	718
Maintenance		765	530
Legal Expenses		157	126
Levies paid to government - NRM levy		106	103
- Other Levies		10	11
Parts, accessories & consumables		318	310
Professional services		393	312
Sundry		1,056	742
Subtotal - Other Materials, Contracts & Expenses		5,329	4,701
		5,581	4,917

Note 3 - EXPENSES (cont)

	Notes	2014 \$'000	2013 \$'000
DEPRECIATION, AMORTISATION & IMPAIRMENT			
<u>Depreciation</u>			
Building		392	410
Structures		240	233
<i>Roads Infrastructure</i>			
- Unsealed Roads		733	798
- Sealed Roads		1,079	1,057
- Kerb & Gutter		101	102
- Footpaths		42	45
Stormwater Drains		68	60
Water Supply		18	17
CWMS (Community Wastewater Management Schemes)		266	223
Other Assets		124	148
Plant & Machinery		474	341
Cars		134	107
Minor Plant and Equipment		68	79
Office Equipment		69	83
<u>Impairment</u>			
Building		5	216
Structures		-	11
<i>Roads Infrastructure</i>			
- Unsealed Roads		653	471
- Sealed Roads		135	12
- Kerb & Gutter		9	43
- Footpaths		3	10
Stormwater Drains		-	18
Water Supply		-	64
Plant & Machinery		336	-
Minor Plant & Equipment		(52)	-
		4,897	4,548
Less: Impairment expense offset to asset revaluation reserve	9	(807)	(845)
		4,090	3,703
FINANCE COSTS			
Interest on Loans		53	48
		53	48



COORONG DISTRICT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

Notes	2014 \$'000	2013 \$'000
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	968	825
Less: Carrying amount of assets sold	1,174	1,104
Gain (Loss) on disposal	(206)	(279)
<i>Assets surplus to requirements</i>		
Proceeds from disposal	162	315
Less: Carrying amount of assets sold	382	222
Gain (Loss) on disposal	(220)	93
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	(426)	(186)



COORONG DISTRICT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 5 - CURRENT ASSETS

	Notes	2014 \$'000	2013 \$'000
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		204	71
Short Term Deposits & Bills, etc		-	258
		204	329
 TRADE & OTHER RECEIVABLES			
Rates - General & Other		515	494
Accrued Revenues		-	1
Debtors - general		268	227
GST Recoupment		220	110
Prepayments		8	3
Loans to community organisations		72	108
Sundry		12	5
Total		1,095	948
 <i>Amounts included in receivables that are not expected to be received within 12 months of reporting date.</i>		 75	 70
 INVENTORIES			
Stores & Materials		34	32
		34	32

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 2014

Note 6 - NON-CURRENT ASSETS

FINANCIAL ASSETS	Notes	2014 \$'000	2013 \$'000
EQUITY ACCOUNTED INVESTMENTS IN COUNCIL BUSINESSES			
Murray Mallee Community Transport Scheme	18	<u>40</u>	<u>34</u>
		40	34
OTHER NON-CURRENT ASSETS			
Inventories			
Work in Progress		<u>1,556</u>	<u>-</u>
		1,556	-



COORONG DISTRICT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2014

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

ASSET CATEGORY	Fair Value Level	2013 \$'000				2014 \$'000			
		AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Land	2	9,940	215	-	10,155	9,930	215	-	10,145
Buildings	3	22,975	240	(11,777)	11,438	16,110	281	(7,849)	8,542
Structures	3	9,150	680	(4,018)	5,812	9,244	784	(4,314)	5,714
Roads Infrastructure									
- Unsealed Roads	3	40,356	860	(4,737)	36,479	39,466	1,937	(5,348)	36,055
- Sealed Roads	3	71,444	2,598	(9,379)	64,663	71,334	3,781	(10,368)	64,747
- Kerb & Gutter	3	8,071	79	(1,366)	6,784	8,055	160	(1,460)	6,755
- Footpaths	3	2,188	192	(610)	1,770	2,184	252	(651)	1,785
Stormwater	3	3,844	-	(1,913)	1,931	3,844	79	(1,981)	1,942
Water Supply	3	823	-	(453)	370	856	49	(494)	411
CWMS	3	14,629	-	(3,378)	11,251	14,703	297	(3,684)	11,316
Other Assets	-	-	2,937	(1,224)	1,713	-	2,960	(1,348)	1,612
Plant & Machinery	-	-	5,247	(2,031)	3,216	-	5,931	(2,694)	3,237
Cars	-	-	549	(34)	515	-	404	(49)	355
Minor Plant & Equipment	-	-	807	(600)	207	-	868	(614)	254
Office Equipment	-	-	807	(537)	270	-	828	(605)	223
TOTAL PROPERTY, PLANT & EQUIPMENT		183,420	15,211	(42,057)	156,574	175,726	18,826	(41,459)	153,093
2013 Comparative Totals		173,891	17,084	(44,403)	146,572	183,420	15,211	(42,057)	156,574

This Note continues on the following pages.



Note 7 (Cont) - INVESTMENT PROPERTY

		2013 \$'000				2014 \$'000			
ASSET CATEGORY	Fair Value Level	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Land	2	935	-	-	935	935	-	-	935
TOTAL INVESTMENT PROPERTY		935	-	-	935	935	-	-	935
2013 Comparative Totals		935			935	935	-	-	935

This Note continues on the following pages.



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

Asset Category	2013	CARRYING AMOUNT MOVEMENTS DURING YEAR						2014	
	\$'000	\$'000						\$'000	
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers	Net Revaluation	CARRYING AMOUNT
	New/Upgrade	Renewals							
Land	10,155	-	-	(10)	-	-	-	-	10,145
Buildings	11,438	34	7	(146)	(392)	(5)	(82)	(2,312)	8,542
Structures	5,812	39	65	-	(240)	-	38	-	5,714
Road Infrastructure	-	-	-	-	-	-	-	-	-
- Unsealed Roads	36,479	-	1,077	-	(733)	(653)	(115)	-	36,055
- Sealed Roads	64,663	641	542	-	(1,079)	(135)	115	-	64,747
- Kerb & Gutter	6,784	17	64	-	(101)	(9)	-	-	6,755
- Footpaths	1,770	5	55	-	(42)	(3)	-	-	1,785
Stormwater Drains	1,931	-	79	-	(68)	-	-	-	1,942
Water Supply	370	-	49	-	(18)	-	10	-	411
CWMS	11,251	18	279	-	(266)	-	34	-	11,316
Other Assets	1,713	23	-	-	(124)	-	-	-	1,612
Plant & Equipment	3,216	460	1,027	(656)	(474)	(336)	-	-	3,237
Cars	515	-	719	(745)	(134)	-	-	-	355
Minor Plant & Equipment	207	6	57	-	(68)	52	-	-	254
Office Equipment	270	-	22	-	(69)	-	-	-	223
TOTAL I.P.P & E	156,574	1,243	4,042	(1,557)	(3,808)	(1,089)	-	(2,312)	153,093
<i>2013 Comparative Totals</i>	<i>146,572</i>	<i>1,707</i>	<i>4,116</i>	<i>(1,326)</i>	<i>(3,703)</i>	<i>(845)</i>	-	<i>10,053</i>	<i>156,574</i>
Note 7 - INVESTMENT PROPERTY									
Land	935	-	-	-	-	-	-	-	935
TOTAL INVEST PROP	935	-	-	-	-	-	-	-	935
<i>2013 Comparative Totals</i>	<i>935</i>	-	-	-	-	-	-	-	<i>935</i>

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 2014

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

Valuation of Assets

General Valuation Principles

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

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

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

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

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

Transition to AASB 13: The requirements of AASB 13 Fair Value Measurement have been applied to all valuations undertaken since 1 July 2013 as shown by the valuation dates by individual asset classes below.

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

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

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

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

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

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

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 assets were valued by Assetic Pty Ltd – Property Consultants and Valuers at written down current replacement cost as at the 30th June 2014 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 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 Councils 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 Councils 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 Councils 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.



**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2014**

Note 9 - RESERVES

ASSET REVALUATION RESERVE		1/7/2013	Net Increments (Decrements)	Transfers, Impairments	30/6/2014
	Notes	\$'000	\$'000	\$'000	\$'000
Land		7,190			7,190
Buildings		8,538	(2,312)	(102)	6,124
Structures		4,362		39	4,401
Road Infrastructure		95,568		(801)	94,767
Stormwater Drains		1,489			1,489
Water Supply		366		15	381
CWMS		7,779		42	7,821
Other Assets		72			72
TOTAL		125,364	(2,312)	(807)	122,245
2013 Totals		116,156	10,053	(845)	125,364

OTHER RESERVES		1/7/2013	Transfers to Reserve	Transfers from Reserve	30/6/2014
	Notes	\$'000	\$'000	\$'000	\$'000
Peake Special Purpose Reserve		17	-	-	17
CWMS Reserve		-	-	-	0
Water Schemes Reserve		70		(28)	42
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		41	1	-	42
Committed Funds Reserve		1,030		(205)	825
TOTAL OTHER RESERVES		1,218	1	(235)	984
2013 Totals		1,332	1	(115)	1,218



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.

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 2014

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	2014 \$'000	2013 \$'000
Total cash & equivalent assets	5	204	329
Balances per Cash Flow Statement		<u>204</u>	<u>329</u>

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

Net Surplus (Deficit)		(2,287)	584
Non-cash items in Income Statement			
- Depreciation, amortisation & impairment		4,090	3,703
- Equity movements in equity accounted investments (increase) decrease		(6)	(7)
- Net increase (decrease) in unpaid employee benefits		63	14
- Non-cash asset acquisitions		-	(283)
- Grants for capital acquisitions treated as Investing Activity		(433)	(459)
- Net (Gain) Loss on Disposals		426	186
		<u>1,853</u>	<u>3,738</u>
Add (Less): Changes in Net Current Assets			
- Net (increase) decrease in receivables		(183)	303
- Net (increase) decrease in inventories		(2)	(6)
- Net increase (decrease) in trade & other payables		(55)	73
- Net increase (decrease) in other provisions		-	(145)
Net Cash provided by (or used in) operations		<u>1,613</u>	<u>3,963</u>

(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			
- Estimated future reinstatement etc. costs		-	(250)
		<u>-</u>	<u>33</u>

(d) Financing Arrangements

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

Bank Overdrafts	20	20
Corporate Credit Cards	50	50
LGFA Cash Advance Debenture Facility	3,626	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 2014

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 2014 \$'000	ACTUAL 2013 \$'000	ACTUAL 2014 \$'000	ACTUAL 2013 \$'000	ACTUAL 2014 \$'000	ACTUAL 2013 \$'000	ACTUAL 2014 \$'000	ACTUAL 2013 \$'000	ACTUAL 2014 \$'000	ACTUAL 2013 \$'000
Governance & Strategy	2	-	1,018	1,020	(1,016)	(1,020)	-	-	27	27
Community & Corporate Services	9,945	10,216	4,537	3,887	5,408	6,329	2,815	3,857	1,109	1,109
Infrastructure & Asset Services	1,634	2,380	8,326	7,668	(6,692)	(5,288)	1,639	2,348	155,821	157,716
TOTALS	11,581	12,596	13,881	12,575	(2,300)	21	4,454	6,205	156,957	158,852

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 2014

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 2014

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 2.5% (2013: 1 day, 3.25%).
	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% (2013: 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 4.75% and 6.85% (2013: 5.00% 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 2014

Note 12 (cont) - FINANCIAL INSTRUMENTS

Liquidity Analysis

2014	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	204	-	-	204	204
Receivables	505	75	-	580	580
Total	709	75	-	784	784
Financial Liabilities					
Payables	934	120	79	1,133	1,133
Current Borrowings	2,729	-	-	2,729	2,534
Non-Current Borrowings	-	622	1,251	1,873	1,300
Total	3,663	742	1,330	5,735	4,967

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	1,030	91	142	1,263	1,263
Current Borrowings	153	-	-	153	138
Non-Current Borrowings	-	107	48	155	130
Total	1,183	198	190	1,571	1,531

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

	30 June 2014		30 June 2013	
	Weighted Average Interest Rate %	Carrying Value \$'000	Weighted Average Interest Rate %	Carrying Value \$'000
Other Variable Rates	4.75	3,588	5.00	1,380
Fixed Interest Rates	6.28	1,379	6.58	151
		4,967		1,531



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 2014

Note 13 - COMMITMENTS FOR EXPENDITURE

<u>Notes</u>	2014 \$'000	2013 \$'000
Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Building	<u>1,215</u>	<u>1,953</u>
	<u>1,215</u>	<u>1,953</u>
These expenditures are payable:		
Not later than one year	<u>1,215</u>	<u>1,953</u>
	<u>1,215</u>	<u>1,953</u>
Other Expenditure Commitments		
Other expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:		
Audit Services	36	48
Waste Management Services	2,790	3,349
Employee Remuneration Contracts	1,877	1,160
Information Technology Services	512	96
Other	12	27
	<u>5,227</u>	<u>4,680</u>
These expenditures are payable:		
Not later than one year	1,329	1,139
Later than one year and not later than 5 years	3,873	2,611
Later than 5 years	25	930
	<u>5,227</u>	<u>4,680</u>



COORONG DISTRICT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

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.

	2014 \$'000	2013 \$'000
Income	11,587	12,603
less Expenses	<u>13,881</u>	<u>12,575</u>
	(2,294)	<u>28</u>
less Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	4,751	3,609
less Depreciation, Amortisation and Impairment	(4,090)	3,703
less Proceeds from Sale of Replaced Assets	(968)	825
	(307)	(919)
less Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including investment property & real estate developments)	2,089	1,707
less Amounts received specifically for New and Upgraded Assets	(433)	459
less Proceeds from Sale of Surplus Assets (including investment property and real estate developments)	(162)	315
	1,494	<u>933</u>
Net Lending / (Borrowing) for Financial Year	(3,481)	<u>14</u>



COORONG DISTRICT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

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 business premises at Murray Street, Tailem Bend. The lease does not impose any additional restrictions on Council in relation to additional debt or leasing and there also no escalation clauses

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:

	2014	2013
	\$'000	\$'000
Not later than one year	39	60
Later than one year and not later than 5 years	2	2
	41	62



COORONG DISTRICT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

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 (9.25% in 2013/14; 9% in 2012/13). 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 2012/13) 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 2014

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.

	2014	2013
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	34	27
Share in Operating Result	6	7
Share in Equity of Joint Operation	40	34



COORONG DISTRICT COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

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. 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.

4. CONTINGENT LIABILITY

Council is finalising a settlement in relation to the purchase of the Taillem Bend Motorsport Park, settlement is not due until January 2017. Due to the prolonged settlement at the time of balance date the amount could not be considered.



IAN G McDONALD FCA
ABN: 13 550 494 869



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 statement of financial position, 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 2014.

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 2014, 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 7 day of November 2014, at Adelaide, South Australia

234 Waymouth St
Adelaide SA 5000

PO Box 75
Henley Beach SA 5022

☎ 0419 620 906 / 0408 832 848
☎ 08 8356 6397

✉ ianmcdonald@creativeauditing.com.au

✉ nancytran@creativeauditing.com.au



COORONG DISTRICT COUNCIL

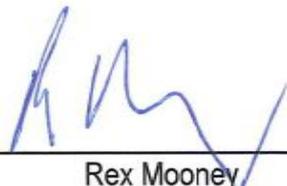
ANNUAL FINANCIAL STATEMENTS for the year ended 30 June 2014

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 2014, 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*.



Vincent Cammet
CHIEF EXECUTIVE OFFICER

Rex Mooney
**PRESIDING MEMBER
AUDIT COMMITTEE**

DATE: 3rd November 2014



IAN G McDONALD FCA
ABN: 13 550 494 869



STATEMENT OF AUDITOR INDEPENDENCE

I confirm that, for the audit of the financial statements of SA Model Council for the year ended 30 June 2014, 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 3rd day of November 2014

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

PO Box 75
Henley Beach
SA 5022

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

Email: imd1962@bigpond.net.au



The Murray and Mallee
Local Government Association

THE MURRAY AND MALLEE LOCAL GOVERNMENT ASSOCIATION

ANNUAL REPORT 2013-2014



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, Mayor David Burgess.

This being my second term as President of the Association, I have the greatest of pleasure in providing the following President's Annual report for the period 2013 to 2014.

This Report focuses on the activities undertaken, and as outlined in the Association's Annual Business Plan 2013-2014.

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

The Association has focused on the fostering of partnership approaches to regional issues and projects and the lobbying for the benefit of our regional communities.

The following provides a snapshot of the key activities undertaken:

- Completion of the Murray and Mallee Regional Public Health Plan.
- Completion of the strategic 2030 Regional Transport Plan.
- Finalisation of the Murray and Mallee region chapter of the "Making Regions Matter" Election Platform document.
- Achievement of the review of the Association's Charter for a Regional Subsidiary.
- Undertaking community consultation and subsequent preparation on the region's Annual Priorities Report document seeking partnership arrangements to further the aims of the Report.

During the year the Association has undertaken actions, including:

- Lifting of the ban on fishing for catfish in the River Murray,

- Provision of assistance and local government representation with the NRM Board on the Integrated Vulnerability Assessment project, with the completion of Phase 2 of the project and distribution of the draft Sector Agreement,
- Commencement of the pilot Murraylands Councils Video Conferencing Project,
- Collation of Member Councils' Special Local Roads Funding Applications with Association recommendations to the Local Government Transport Advisory Panel,
- Ensuring that a review of Community Transport arrangements was included in the State Government's Integrated Transport and Land Use Plan,
- Furthering of Resource Sharing Initiatives between Member Councils,
- Gained State Government commitment for planned River Murray Ferry replacements,
- Facilitated Member Councils' direct representational input into planned changes to offset planting costs under the Native Vegetation Act,
- Facilitation of changes to Council memberships to the Murray Darling Association.

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 \$1.897m in funding availability,
- Councils' facilitation of the NBN Co rollout and for the provision of Council land for fixed wireless towers,

During the year the Association resolved to undertake the following submissions to the SAROC Committee, being the regional Councils' advisory Committee to the Local Government Association of SA Board, as well as directly to the SA State Government:

- Association response to the "Statement for Regional SA" – Minister Gail Gago, MLC.
- Dept. of Premier and Cabinet requesting equity provisions for Cabinet submissions for Recreation and Sport funding.
- SAROC Submissions:

Employee Sick Leave

Council requirements for financial contribution for street lighting on State Government controlled roads

Governmental and economic funding support for regional SA

Councils' Risk Assessment and the Financial Impost on Councils

Recycling of used tyres

Work load imposed on Councils due to changes in the Public Health Act

Rural Road Speed Limits

Maintenance of Murray River Markers and navigable channels
ICAC submission re Elected Members Code of Conduct
CFS requirements for Large Farm Sheds
State Government's contravention of the SA Government/LGA Memorandum of Understanding
Regional Mobile Phone Coverage

The Association has provided support for the following external Committees:

- The Murray and Mallee Integrated Vulnerability Assessment Committee
- The Murray and Mallee Zone Emergency Management Committee including provision of the Chair
- The Catfish Project Committee

I again 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 (now termed the LGA Board) 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 PIRSA by the regular reports provided by both Bengy Paolo and Tim Smythe. 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. He has provided continual effective services to the Association despite increased family health pressures.

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



Mayor David Burgess,
President 2013-2014
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. In accordance with the provisions of the Association's Charter for a Regional Subsidiary, the office holders retain their positions until the first meeting of the Association following the November, 2014 Local Government Elections.

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 April, 2014, coinciding with the production of the Association's draft 2014-2015 Annual Business Plan and draft 2014-2015 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 took place during the year. The revised 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:

- work with the Local Government Association of South Australia in achieving its aims and objectives;
- assist in the coordination of resource sharing between Constituent Councils, other Councils, State Government Departments and Agencies to reduce costs and increase operational efficiencies;
- associate, collaborate and work in conjunction with other local government bodies for the advancement of matters of common interest;
- undertake coordination, advocacy and representation roles for its Constituent Councils at a regional level;
- facilitate and coordinate activities of local government at a regional level related to community and economic development with the object of achieving continual improvement for the benefit of the communities of the Constituent Councils;
- develop, encourage, promote, foster and maintain consultation and cooperation with other levels of government, private enterprise and the community;
- strengthen the representation and status of local government when dealing with other levels of government, private enterprise and the community;
- develop further cooperation between the 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 of the region; and
- undertake projects that benefit the region and its communities.

ASSOCIATION MEETINGS.

During 2013-2014, the Association has met bi-monthly General Meetings, convened on:

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

2nd August, 2013 - General Meeting - at the Tailem Bend Town Hall, 93A Railway Terrace, Tailem Bend - the Coorong District Council as host.

4th October, 2013 - General Meeting - at the District Council of Karoonda East Murray Council Chamber - the District Council of Karoonda East Murray as host.

6th December, 2013 - General Meeting - at the District Council of Loxton Waikerie Council Chamber, East Terrace, Loxton - the District Council of Loxton Waikerie as host.

7th February, 2014 - General Meeting - at the Mid Murray Council Meeting Room, 49 Adelaide Road, Mannum - the Mid Murray Council as host.

4th April, 2014 - General Meeting - at the District Council of Karoonda East Murray Council Chamber - the District Council of Karoonda East Murray and the Karoonda Farm Fair as hosts.

6th June 2014 – Annual General Meeting – at the Renmark Paringa Community and Civic Centre, 61 Eighteenth Street, Renmark 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:

- Senator Simon Birmingham,
- Hon. Bruce Lander, QC, Independent Commissioner against Corruption,
- Sue Filby, General Manager Customer Relations and Alexandra Lewis, SA Power Networks,
- Chris Gregory, NBN Co.,
- Ray Najer, now past General Manager, Murray Darling Association,
- Sharon Starick, Presiding Member and Rod Ralph, Board Member, SA MDB NRM Board,
- Danny Broderick, SA Dept. Of Health,
- Glen Jones, General Manager, Boating Industry of SA, and
- Rob Edwards, Local Government Workers Compensation Scheme.

Representatives of both the LGA and PIRSA 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 and Tim Smythe, PIRSA who have been ready to assist the region and ensure that the LGA SA and PIRSA have 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 6th June, 2014:

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

Coorong District Council (CDC): Mayor Roger Strother, Cr. Sharon Bland (proxy) and Deputy Mayor Peter Wright (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 Robert Sexton, Deputy Mayor Brian Toogood and Anthony Renshaw, CEO (proxy).

ASSOCIATION COMMITTEE MEMBERSHIPS.

The following were the Association Committee Members up until the AGM of the 6th June, 2014:

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.

Cr. 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, Renmark Paringa Council. *(by virtue of position held)*

Greg Hill, Mid Murray Council. *(by virtue of position held)*

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

Matthew Sherman, 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)*

Greg Perry, 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)*

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

Cr. 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

Greg Perry, Manager Infrastructure Services, Berri Barmera Council

Greg Hill, Director, Infrastructure - Mid Murray Council. *(by virtue of position held)*

Tim Tol, 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)

Matthew Sherman, Southern Mallee District Council

David Mosel, Coorong District Council

Brenton Lewis, 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.

Murray and Mallee Zone Emergency Management Committee:

Deputy Mayor Kevin Myers, Mid Murray Council, Chair.

Mayor Peter Hunt, Berri Barmera Council.

Peter Bond, CEO, Rural City of Murray Bridge.

Tim Tol, 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.

Matthew Sherman, Works Manager, Southern Mallee District Council.

River Murray Ferries Working Group:

Russell Peate, CEO, Mid Murray Council,

Tony Siviour, CEO, Renmark Paringa Council,

Vincent Cammell, 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,
Tim Smythe, Regional Manager Murray Mallee, PIRSA.

Murray and Mallee Regional Public Health Plan Committee:

Kelvin Goldstone, Mid Murray Council, Chair,
Caroline Thomas, Mid Murray Council,
Gary Brinkworth, Berri Barmera Council,
Harc Wordsworth, Southern Mallee District Council and District Council of Karoonda East Murray,
Jim Quinn, Coorong District Council,
Katina Nikas, Renmark Paringa Council,
Phil Eckert and Clarry Fisher, 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 2014-2015 funding round.
- Association response to the "Statement for Regional SA" – Minister Gail Gago, MLC.

- Dept. of Premier and Cabinet requesting equity provisions for Cabinet submissions for Recreation and Sport funding.
- SAROC Submissions:

Employee Sick Leave

Council requirements for financial contribution for street lighting on State Government controlled roads

Governmental and economic funding support for regional SA

Councils' Risk Assessment and the Financial Impost on Councils

Recycling of used tyres

Work load imposed on Councils due to changes in the Public Health Act

Rural Road Speed Limits

Maintenance of Murray River Markers and navigable channels

ICAC submission re Elected Members Code of Conduct

CFS requirements for Large Farm Sheds

State Government's contravention of the SA Government/LGA Memorandum of Understanding

Regional Mobile Phone Coverage

The Association has provided support and representation on the following external Committees:

- The Murray and Mallee Integrated Vulnerability Assessment Committee
- The Murray and Mallee Zone Emergency Management Committee including provision of the Chair
- The Catfish Project Committee

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).
- Native Vegetation Council briefings and consultative workshops (X4)
- I-Vision – Telstra Video Conferencing briefing and demonstration.
- NBN Briefing – Murray Bridge..
- Integrated Vulnerability Assessment Project Workshop.

SOUTH AUSTRALIAN REGIONAL ORGANISATION OF COUNCILS (SAROC).

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 includes:

- Native Vegetation and Biodiversity
- State Government Integrated Transport and Land Use Strategy for SA
- Rural Property Addressing
- Local Excellence Expert Panel
- Recycling Used Tyres, Used CCA Posts and Irrigation Dripper Lines
- Funding Sport and Recreation
- Risk Assessment and Reduction of Financial Impost on Councils
- Video Conferencing Pilot Project
- Local Government Roads Hierarchy and Transport Strategy
- Public Health Act
- SAROC Federal Election Platform
- Proposed Regional Communities State Election Campaign
- SAROC Agenda and Report Procedures
- Native Vegetation SEB Review
- Regional Waste Management Investigations Report
- Works Rehabilitation Compensation (SAMFS Fire-fighters) Amendment Bill 2013
- Regional Visitor Information Centres
- Consolidation of Major LGA Events
- Integrated Transport Land Use Plan
- 2014 State Election Making Regions Matter
- Rural Speed Limits Review
- Regional Health Plans Update
- Use of Council Resources in Emergency Response Operations
- Mining Round Table EP
- Bushfire Summary - January 2014

- SA Regional Statement
- State Election Update - Making Regions Matter
- Funding for Community Facilities
- Regional Health Plans Update
- Video Conferencing Pilot - Update
- Local Excellence Expert Panel Update
- Regional Waste Management Investigations Update
- Video Conferencing Update
- National Heavy Vehicle Regulations (NHVR)
- Native Vegetation Council
- Local Excellence Expert Panel
- Bushfire Survey Results
- Native Vegetation - SEB Review
- Proposed Change to the Behavioural Code of Conduct Clause 2.25

FINANCIAL STATEMENTS TO 30TH JUNE, 2014.

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 2013-2014 grant of \$37,225 (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 Minutes of Association General Meetings are produced in an expanded and explanatory form, and includes the full Agenda Item, appendices, detail of deliberations and resolutions. 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.

BEYOND 2014.

General Meetings of the Association will continue to be held during 2014-2015 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 6th June, 2014, the Association endorsed the Annual Business Plan 2014-2015 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 2014-2015 will be reviewed half yearly at the December General Meeting and the June Annual General Meeting in accordance with the provisions of the Association's Charter.



Contact details:

President:

Mayor David Burgess
475 Cliff View Drive
Wongulla SA 5238
Tel: 8570 8320

Chief Executive Officer:

Peter Campbell
65 Underwood Avenue,
Goolwa Beach. SA 5214.
PO Box 1014, Goolwa. SA 5214.
Tel: (08) 8555 3929 **Mob:** 0429 862 669
Email: ceo@mmlga.com.au

Murray & Mallee Local Government Association Incorporated

Financial Statements

For the Year Ended 30 June 2014

Murray & Mallee Local Government Association Incorporated

For the Year Ended 30 June 2014

CONTENTS

	<u>Page</u>
Financial Statements	
Statement of Profit and Loss and Other Comprehensive Income	1
Statement of Financial Position	2
Statement of Changes in Equity	3
Statement of Cash Flows	4
Notes to the Financial Statements	5-22
Statement by the Committee	23
Independent Auditor's Report	24-26

Murray & Mallee Local Government Association Incorporated

Statement of Profit and Loss and Other Comprehensive Income

For the Year Ended 30 June 2014

	Note	2014 \$	2013 \$
MBM LGA contributions	2	180,578	102,914
Regional enhancement fund grant	2	37,225	36,424
Interest received	2	3,717	4,556
Other income	2	-	4,728
		<u>221,520</u>	<u>148,622</u>
Other operating expenses	3	<u>(208,808)</u>	<u>(132,853)</u>
Surplus (deficit) for the year		12,712	15,769
Other comprehensive income		<u>-</u>	<u>-</u>
Total comprehensive income (loss)		<u>12,712</u>	<u>15,769</u>

The accompanying notes form part of these financial statements

Murray & Mallee Local Government Association Incorporated

Statement of Financial Position

As At 30 June 2014

	Note	2014 \$	2013 \$
ASSETS			
Current assets			
Cash and cash equivalents	4	115,004	90,164
Trade and other receivables	5	<u>3,599</u>	<u>3,600</u>
Total current assets		<u>118,603</u>	<u>93,764</u>
TOTAL ASSETS		<u>118,603</u>	<u>93,764</u>
LIABILITIES			
Current liabilities			
Trade and other payables	6	<u>14,527</u>	<u>2,400</u>
Total current liabilities		<u>14,527</u>	<u>2,400</u>
TOTAL LIABILITIES		<u>14,527</u>	<u>2,400</u>
NET ASSETS		<u>104,076</u>	<u>91,364</u>
EQUITY			
Accumulated surplus		53,528	53,184
Unspent funds reserve	7	<u>50,548</u>	<u>38,180</u>
TOTAL EQUITY		<u>104,076</u>	<u>91,364</u>

The accompanying notes form part of these financial statements

Murray & Mallee Local Government Association Incorporated

Statement of Changes in Equity

For the Year Ended 30 June 2014

2014

		Unspent Funds Reserve	Accumulated Surplus	Total
	Note	\$	\$	\$
Balance at 1 July 2013		38,180	53,184	91,364
Surplus for the year		-	12,712	12,712
Transfers to/from accumulated surplus	7	12,368	(12,368)	-
Balance at 30 June 2014		<u>50,548</u>	<u>53,528</u>	<u>104,076</u>

2013

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

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 2014

	Note	2014 \$	2013 \$
Cash from operating activities:			
Receipts from members		180,579	102,914
Receipts from grants		37,225	36,424
Other income		-	4,728
Interest received		3,717	4,568
Payments to suppliers		<u>(196,681)</u>	<u>(132,553)</u>
Net cash provided from operating activities	8	<u>24,840</u>	16,081
Net increase in cash held		24,840	16,081
Cash at beginning of financial year		<u>90,164</u>	<u>74,083</u>
Cash at end of financial year	4	<u>115,004</u>	<u>90,164</u>

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 2014

Structure: The financial report covers Murray & Mallee Local Government Association Incorporated (the "Association") 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 _____ 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 2014

(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 (i.e. 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 2014

(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 (i.e. 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 re-measurements 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 2014

(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 re-organisation 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 2014

(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 2014

(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.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements For the Year Ended 30 June 2014

2 Revenue

	2014	2013
	\$	\$
Interest received	3,717	4,556
MBM LGA contributions		
Berri Barmera Council	26,649	15,849
Coorong District Council	19,339	10,497
DC of Karoonda East Murray	12,591	5,557
DC of Loxton Waikerie	27,914	16,775
Mid Murray Council	22,150	12,556
The Rural City of Murray Bridge	33,678	20,994
DC of Renmark Paringa	24,259	14,099
Southern Mallee DC	<u>13,998</u>	<u>6,587</u>
Total MBM LGA contributions	180,578	102,914
Regional Enhancement Fund Grant	37,225	36,424
Income from RISE economic model and other		<u>4,728</u>
Total Revenue	<u>221,520</u>	<u>148,622</u>

3 Other operating expenses

	2014	2013
	\$	\$
Audit fees	5,323	2,400
Bank charges	55	93
Consultancy and contractors	82,632	9,766
Executive officer contract services	105,672	102,594
Insurance	5,358	5,212
Meeting expenses	1,556	4,470
Postage	82	110
President's travelling allowance	2,500	2,500
Printing and stationery	781	710
Record sentencing/archiving	151	193
SAROC regional meeting costs	1,353	1,143
Sundry expenses	92	412
Telephone, fax and broadband	2,933	3,200
Website maintenance	<u>320</u>	<u>50</u>
Total expenses	<u>208,808</u>	<u>132,853</u>

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements For the Year Ended 30 June 2014

4 Cash and cash equivalents

	2014	2013
	\$	\$
Cash on hand	100	100
Cash at bank	22,537	11,200
LGFA Investment	92,367	78,864
	<u>115,004</u>	<u>90,164</u>

5 Trade and other receivables

	2014	2013
	\$	\$
Current	-	-
Accrued interest	-	786
GST receivable (net)	3,599	2,814
	<u>3,599</u>	<u>3,600</u>

6 Trade and other payables

	2014	2013
	\$	\$
Current - unsecured		
Trade payables	14,527	2,400
	<u>14,527</u>	<u>2,400</u>

7 Unspent funds reserves

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

	2014	2013
	\$	\$
Shared Resource Cluster Project Income		
Balance brought forward	19,654	-
Transfer from accumulated surplus	-	19,000
Transfer from Discretionary Projects	-	6,000
	<u>19,654</u>	<u>25,000</u>
Total income	<u>19,654</u>	<u>25,000</u>
Less Expenses		
Transfer to Resource Sharing Projects	(19,654)	-
Transfer to Annual Priorities Project	-	(5,000)
Facility of video conferencing expense	-	(346)
	<u>(19,654)</u>	<u>(5,346)</u>
Total expenses	<u>(19,654)</u>	<u>(5,346)</u>
Project funds not expended at 30 June	<u>-</u>	<u>19,654</u>

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements For the Year Ended 30 June 2014

7 Unspent funds reserves (continued)

	2014	2013
	\$	\$
Discretionary Project Income		
Balance brought forward	226	21,946
Transfer to Council Improvement Project	-	(10,000)
Transfer to Shared Resource Cluster Project	-	(6,000)
Total income	<u>226</u>	<u>5,946</u>
Less Expenses		
Delivery of RISE workshop	-	(4,620)
Other expenses	-	(1,100)
Total expenses	<u>-</u>	<u>(5,720)</u>
Project funds not expended at 30 June	<u>226</u>	<u>226</u>
	2014	2013
	\$	\$
Legal Charter Review Income		
Balance brought forward	7,000	6,000
Transfer from accumulated surplus	-	1,000
Total income	<u>7,000</u>	<u>7,000</u>
Less Expenses		
Professional fees	<u>(2,232)</u>	-
Total expenses	<u>(2,232)</u>	-
Project funds not expended at 30 June	<u>4,768</u>	<u>7,000</u>

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements For the Year Ended 30 June 2014

7 Unspent funds reserves (continued)

	2014	2013
	\$	\$
Council Improvement Project		
Income		
Balance brought forward	10,000	-
Transfer from Discretionary Project	-	10,000
Transfer to Resource Sharing Projects	<u>(10,000)</u>	-
Total income	<u>-</u>	<u>10,000</u>
Project funds not expended at 30 June	<u>-</u>	<u>10,000</u>
	2014	2013
	\$	\$
2030 Transport Plan Project		
Income		
Transfer from accumulated surplus	<u>55,000</u>	-
Total income	<u>55,000</u>	-
Less Expenses		
Consultancy	<u>(40,900)</u>	-
Total expenses	<u>(40,900)</u>	-
Project funds not expended at 30 June	<u>14,100</u>	-
	2014	2013
	\$	\$
Regional Public Health Plan		
Income		
Transfer from accumulated surplus	<u>40,000</u>	-
Total income	<u>40,000</u>	-
Less Expenses		
Consultancy	<u>(39,500)</u>	-
Total expenses	<u>(39,500)</u>	-
Project funds not expended at 30 June	<u>500</u>	-

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements For the Year Ended 30 June 2014

7 Unspent funds reserves (continued)

	2014	2013
	\$	\$
Riverland Resource Sharing Project Income		
Transfer from Shared Resource Cluster Project and Council Improvement Project	-	-
	<u>13,500</u>	-
Total income	<u>13,500</u>	-
Project funds not expended at 30 June	<u>13,500</u>	-
	2014	2013
	\$	\$
Murraylands Resource Sharing Project Income		
Transfer from Shared Resource Cluster Project and Council Improvement Project	-	-
	<u>16,154</u>	-
Total income	<u>16,154</u>	-
Project funds not expended at 30 June	<u>16,154</u>	-
	2014	2013
	\$	\$
Annual Priorities Project Income		
Balance brought forward	1,300	-
Transfer from Shared Resource Cluster Project	-	5,000
	<u>1,300</u>	<u>5,000</u>
Total income	<u>1,300</u>	5,000
Less Expenses		
Facilitation fee	-	(3,700)
	<u>-</u>	<u>(3,700)</u>
Total expenses	<u>-</u>	<u>(3,700)</u>
Project funds not expended at 30 June	<u>1,300</u>	1,300
Total unspent funds reserve	<u>50,548</u>	<u>38,180</u>

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements For the Year Ended 30 June 2014

8 Cash Flow information

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

	2014	2013
	\$	\$
Net surplus for the year	12,712	15,769
Changes in assets and liabilities,		
Decrease in trade and other receivables	1	12
Increase in trade and other payables	<u>12,127</u>	300
	<u>24,840</u>	<u>16,081</u>

9 Financial Risk Management

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

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

	Note	2014	2013
		\$	\$
Financial Assets			
Cash and cash equivalents	4	115,004	90,164
Trade and other receivables	5	<u>3,599</u>	3,600
Total financial assets		<u>118,603</u>	<u>93,764</u>
Financial liabilities			
Financial liabilities at amortised cost			
Trade and other payables		<u>14,527</u>	2,400
Total financial liabilities		<u>14,527</u>	<u>2,400</u>

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements For the Year Ended 30 June 2014

9 Financial Risk Management (continued)

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.

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 association'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.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements For the Year Ended 30 June 2014

9 Financial Risk Management (continued)

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.

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.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements For the Year Ended 30 June 2014

9 Financial Risk Management (continued)

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

	Surplus	Equity
Year ended 30 June 2014	\$	\$
+/- 2% in interest rates	+/-1,649	+/-1,649
	Surplus	Equity
Year ended 30 June 2013	\$	\$
+/- 2% in interest rates	+/-1,801	+/-1,801

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.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements For the Year Ended 30 June 2014

9 Financial Risk Management (continued)

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.

	2014		2013	
	Carrying amount	Fair value	Carrying amount	Fair value
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	115,004	115,004	90,164	90,164
Trade and other receivables	3,599	3,599	3,600	3,600
Total financial assets	<u>118,603</u>	<u>118,603</u>	<u>93,764</u>	<u>93,764</u>
Financial liabilities				
Trade and other payables	<u>14,527</u>	<u>14,527</u>	<u>2,400</u>	<u>2,400</u>
Total financial liabilities	<u>14,527</u>	<u>14,527</u>	<u>2,400</u>	<u>2,400</u>

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 2014, the association is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in this financial report.

11 Capital Commitments

At 30 June 2014, the association is unaware of any capital or leasing commitments which have 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 2014

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
2014		
Total compensation	108,172	108,172
2013		
Total compensation	105,094	105,094

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements For the Year Ended 30 June 2014

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 Going concern dependent on ongoing support from funding bodies

These financial statements have been prepared on the going concern basis which contemplates the realisation and payments of liabilities in the ordinary course of business. The Association's ability to continue as a going concern is dependent upon its ability to attain profitable operations and generate funds there from and to maintain the ongoing support from the entity's funding bodies, sufficient to meet current and future obligations.

17 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 the opinion of the committee the financial statements comprising the statement of profit and loss and other comprehensive income, statement of financial position, statement of changes in equity, statement of cash flows and notes to the financial statements:

1. Present fairly the financial position of Murray & Mallee Local Government Association as at 30 June 2014 and the results of the Association for the year ended on that date in accordance with Accounting Standards and other mandatory professional reporting requirements.
2. At the date of this statement, there are reasonable grounds to believe that Murray & Mallee Local Government Association will be able to pay its debts as and when they fall due.

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

Member



Member



Dated this 14th day of September, 2014



Crowe Horwath
Murray Darling
ABN 27 161 274 861
Member Crowe Horwath International
133 Langtree Avenue
Mildura VIC 3500 Australia
PO Box 1608
Mildura VIC 3502 Australia
Tel 03 5023 9700
Fax 03 5021 1430
www.crowehorwath.com.au

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, being a special purpose financial report of Murray & Mallee Government Association Incorporated (the Association), which comprises the statement of financial position as at 30 June 2014, the statement of profit and loss and comprehensive income, statement of changes equity and statement of cash flows for the year then ended, a summary of significant accounting policies, other explanatory notes, report by members of the committee and the statement by members of the committee.

Committee's 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 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 Committee, 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

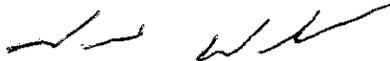
In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

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:

- i. presenting fairly, in all material respects the Association's financial position as at 30 June 2014 and of its performance for the year ended on that date; and
- ii. complying with Australian Accounting Standards to the extent described in Note 1.

CROWE HORWATH MURRAY DARLING



Nick Walker

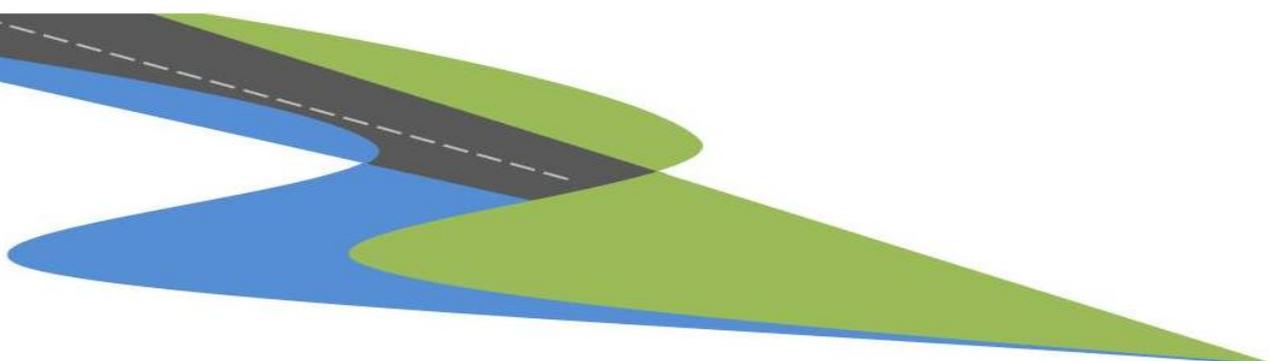
Partner

14 September 2014

Mildura



Annual Report
2013 / 2014



CONTENTS	Page
Introduction	3
Aim of the CPN	3
Objectives of the CPN	3
Chairman Report	4-5
CPN Regional Coordinator Report	6-9
Volunteer Driver Representative Report	10
Resource Chart	11
Organisational Chart	12
Boards and Committees	13
MMCTS Management Board	13
Murray Mallee Transport Advisory Committee	14
Coorong Community Links Advisory Group	15
Murray Mallee Health & Community Services Network	15
Murray Transport Connections Transport Advisory Group	15
MMCTS Staff	16
Volunteers Luncheon	16
Service Area & Existing Transport	17
Murray Mallee Medical Bus	17
Transport within Southern Mallee District Council	18
Transport within District Council Karoonda East Murray	18
Transport within The Coorong District Council	19
Legislation	20
MMCTS Financial Reports 2013 - 2014	21 - 46

INTRODUCTION

Community Passenger Networks (CPN) are located across South Australia and play a very important role as a central point of contact for the transport needs of the community. The Murray Mallee Community Transport Scheme (MMCTS) is part of this Network as the Murray Mallee CPN and provides service within the communities of The Coorong, Southern Mallee and Karoonda East Murray Council regions.

AIM OF THE CPN

The aim of the Murray Mallee Community Transport Scheme (MMCTS) is to promote efficient use of resources in the region by encouraging and coordinating shared use of existing resources and the integration of community transport services with conventional transport.

To provide a resource to enable the community to make better use of existing passenger transport services within the region.

MMCTS assist frail, aged, people with disabilities and the transport disadvantaged within the service area to access services, facilities and social activities that enable them to participate to a greater degree in the life of their community.

OBJECTIVES OF THE CPN

The key objectives are:

- To provide information on transport services available in the region
- To coordinate brokerage of transport services
- To coordinate the changing of appointments and transport trips on behalf of clients to enable transport availability when accessing services, facilities and social activities, and
- Provide and coordinate volunteer transport as a last resort that is not on-going where no other appropriate transport is available in the region and when appropriate resources are available.

Murray Mallee Community Transport Scheme Chairman's Report 2013-2014



It is with pleasure that I present my annual Chairman's report.

I am grateful to the following funding bodies for without this funding we could not exist – Department for Communities and Social Inclusion (DCSI), Coorong District Council; Southern Mallee District Council; the District Council of Karoonda East Murray; the Department of Planning, Transport & Infrastructure (DPTI) and the Public Transport Services (PTS). Clients who are users of the Scheme also contribute to the Scheme's finances. Overall the total combined funding received from all sources was \$179 401 for the past financial year. Paul Duka (Coorong District Council – Manager of Corporate Services) does the financials for the Scheme and we are very thankful for the excellent job he does for us. Thank you to Paul.

We started the year with 19 Volunteer Drivers across the three (3) Council regions, with drivers coming from Tailem Bend, Geranium, Lameroo, Pinnaroo, Wynarka and Karoonda. Due to resignations during the past 12 months, we are now down to 15 Volunteer Drivers. We are always happy to have new Volunteer Drivers. Some of the current legislative requirements to become accredited and re-accredited are a bit off-putting for prospective volunteers, which is a bit sad when we have people willing to help out. The MMCTS volunteers have spent 520 hours of their time and travelled some 23,603km taking our clients on 284 trips to medical, shopping and social outings. On behalf of the Management Board, I would like to thank all the Volunteer Drivers and their Driver Representative Trevor Gordon for your time and effort. It is much appreciated, as without your efforts the Community Transport Scheme would not be able to exist.

I would like to detail some achievements and highlights which have occurred over the past 12 months.

- Client database updated, including mail out of new flyers and information
- Review and update of Administration Officer Job Description
- Review and update of the Murray Mallee Transport website
- Completion of archiving and organisation of MMCTS records – a very high labour and time consuming experience
- Completion of MMCTS Work Health Safety Policies and Procedures
- Business Plan completed and sent to constituent Councils, DCSI, DPTI & PTS – thanks to staff and Board Members for their time and effort in compiling the plan
- Staff attended Community events including Karoonda Farm Fair and Pinnaroo Show
- Development of an Emergency Procedure for Murray Mallee Medical Bus
- Appreciation Luncheon was held at the Old Cheese Factory at Meningie for the Volunteer Drivers as a thankyou for the work they do. This is also a time for the volunteers to meet up with one another and the Board Members. A big thankyou to Helen and Anna for the organising of this event

Murray Mallee Community Transport Scheme Chairman's Report 2013-2014

In closing I would like to thank our Community Passenger Network Regional Coordinator, Helen Luke, and our Administrative Officer, Anna Bray, for their tireless efforts in keeping Murray Mallee Community Transport Scheme running professionally and efficiently. I would also like to thank the Board Members for their input this past year. Anna Bray who began employment with us 6 years ago initially as a Trainee and then gained employment as Administration Officer is moving to the Yorke Peninsula. On behalf of all Board Members, wish her well in her move. Anna has been a very professional and dedicated worker for Murray Mallee Community Transport Scheme. Anna's local knowledge and bubbly personality will surely be missed.

*Neville Pfeiffer
Management Board Chairman
Murray Mallee Community Transport Scheme*

Murray Mallee Community Transport Scheme CPN Regional Coordinator Annual Report 2013 - 2014



It is with pleasure that I present this Annual Report of the Murray Mallee Community Transport Scheme (MMCTS) for 2013 – 2014.

The past 12 months have not been without a few odd challenges which I am pleased to report were resolved through meetings with and advice from service providers, Council, Public Transport Services (PTS), and Department for Communities and Social Inclusion (DCSI)

MMCTS is very fortunate to have a small but extremely dedicated team of volunteers who excel in their chosen volunteer role. Our volunteer base has been hit a bit hard this year with only 16 remaining at the end of June as opposed to 19 at the same time last year. Family and work commitments were the reasons that volunteers were unable to continue within their MMCTS volunteering role. We are finding it extremely difficult to obtain and at time retain volunteers and have now identified areas within the region where volunteers would be beneficial so the next 12 months we will be focusing our volunteer energies in the Meningie, Coonalpyn and Tintinara areas. Our main issue at the moment is obtaining a vehicle resource that is located within those areas before a campaign can begin for a volunteer drive. We have identified the changing need over the past 6 months and attribute some of this to an ageing population with more people staying longer at home, loss of some essential services such as basic shopping, banking and medical.

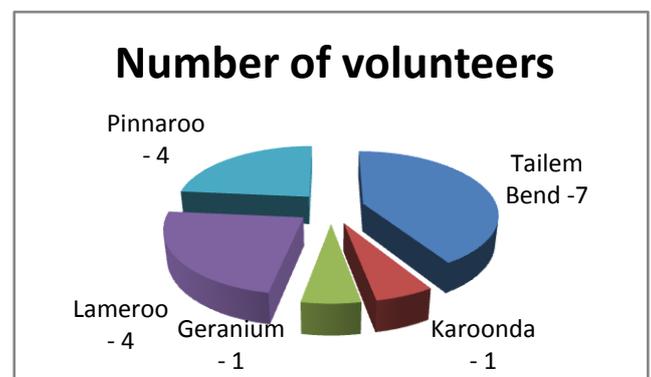
MMCTS presently have a volunteer pool of 17 which comprises 16 volunteer drivers and 1 volunteer who assists as a companion for the driver on long trips and taking vehicles in for servicing or tyre repairs. A very sincere and heartfelt “thank you” is extended to all of our current volunteers. I am continually humbled and amazed with their dedication and commitment of time

towards the Transport Scheme. The volunteers gave a total of 520 hours traveling over 23,000 kilometers in the past 12 months while providing transport for 284 trips over 3 Council regions. Many of the volunteers are involved in other organisations and work part time. The fact that we have current volunteers who have undergone or are presently undergoing reaccreditation for the fourth and fifth times is testimony to their dedication, commitment and community spirit.

MMCTS have two vehicles in fleet, a Toyota Aurion which was purchased March 2013 and a Holden Cruze that was purchased in April 2012. Both vehicles are serviced regularly and the volunteers clean them as required. The Holden Cruze is due for changeover early next year. The access to vehicle resources in the Southern Mallee and Karoonda East Murray areas remains a highly important resource for the CPN. Without this resource transport from those regions would be more difficult to access as the available resource pool would be depleted and the costs would be considerably higher for the CPN.

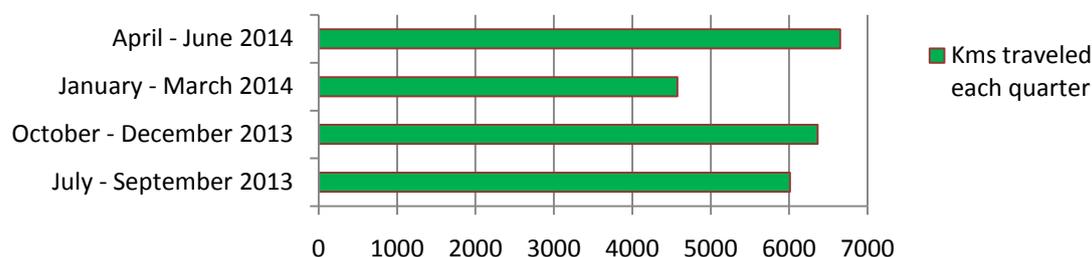
The reason for direct transport provision provided to the community by the CPN varies due to a number of reasons and include, linking the client into public transport or the Medical Bus Service for local and regional medical appointments and various social activities. We have found that there are also other factors that impact on when people travel some of which include the weather, and during school holidays when there may be other family members available to assist.

The graph on the following page is an indication of mileage over the past 12 months that includes not only the CPN vehicles but also vehicles that are accessed and driven by our volunteers in the Southern Mallee and Karoonda areas.



**Murray Mallee Community Transport Scheme
CPN Regional Coordinator Annual Report 2013 – 2014**

Kms traveled 1 July 2013 - 30 June 2014



The following transport services summary tables are an indication of the CPN trips completed over the past 12 months.

Number of Vehicle Trips by Vehicle and Weekday

Vehicle	Monday	Tuesday	Wednesday	Thursday	Friday	Total
Volunteer Owned	0	0	2	0	0	2
Scheme One	11	8	10	8	6	43
Scheme Two	12	23	22	11	7	75
Lameroo/Pinnaroo	4	8	11	3	3	29
TOTALS	27	39	45	22	16	149

Number of KM by Vehicle

Vehicle	Private KM	Trip KM	Total KM	Volunteer Hours
Volunteer Owned	0	4	4	0.50
Scheme One	0	4,722	4,722	114.50
Scheme Two	0	10,121	10,121	239.75
Lameroo/Pinnaroo	178	8,578	8,756	165.50
TOTALS	178	23,121	23,599	520.25

Number of One-Way Passenger Trip Requests by Vehicle

Vehicle	Monday	Tuesday	Wednesday	Thursday	Friday	Total
Volunteer Owned	0	0	2	0	0	2
Scheme One	20	15	18	15	10	78
Scheme Two	18	48	45	21	13	145
Lameroo/Pinnaroo	6	17	23	6	6	59
TOTALS	45	80	88	41	2	284

Number of One-Way Passenger Trip Requests by Vehicle where a carer / companion is accompanying

Vehicle	Monday	Tuesday	Wednesday	Thursday	Friday	Total
Scheme One	4	3	2	6	2	17
Scheme Two	5	13	5	5	4	32
Lameroo/Pinnaroo	0	0	7	0	0	7
TOTALS	9	16	14	11	6	56

Murray Mallee Community Transport Scheme CPN Regional Coordinator Annual Report 2013 - 2014

MMCTS is also a booking agent for the Murray-Mallee Medical Bus 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) based at Mannum 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. Our current transport program enables both CPN's to view the number of people on the Medical Bus on any given day which assists us to identify when the bus may be full prior to us taking and confirming a booking and also if there is anyone with requirements such as wheelchair access or travel companion to support them at their appointment. The Medical Bus like the CPN has an eligibility criteria which is assessed prior to the person being registered and transport being arranged.

An Emergency Procedure was developed earlier this year in consultation with MTC, Peter and Margaret Stone (Coorong Coaches) and PTS for people traveling on the Medical Bus who may experience a medical emergency.

MMCTS are not required to report patronage for the Medical Service to Passenger Transport Services, however we do record daily the trips that are booked through the MMCTS office which is used as reference for internal reporting. If the person is unable to access public transport, unable to drive themselves or do not have family or friends available then our volunteers provide transport to assist clients to link in with the Medical Service at a pre-arranged location.

The table below is a summary of both CPN and Medical Bus transport provided and the reasons for travel.

Reason	Mon	Tues	Wed	Thurs	Fri	Total
Renal	4	0	0	1	0	5
Ad-hoc general medical/health	30	46	46	29	39	190
Dialysis	0	1	0	0	0	1
Chemotherapy	2	3	8	2	1	16
Radiotherapy	2	1	1	0	2	6
Specialist	65	73	92	73	55	358
Shopping (including banking)	1	4	4	1	1	11
Visiting friends	5	0	0	0	5	10
Total	109	128	151	106	103	597

MMCTS staff had regular attendance at meetings, forums, liaison with Service Providers, Commercial Operators and attendance at community events.

Below is a brief summary of some of the events, involvement, achievements and highlights from 2013 – 2014.

- Lameroo Day Care – guest speaker – 8 July 2013
- Meningie Day Care – guest speaker – 13 August 2013
- Introduction of fee for service – 1 September 2013
- Meningie Probus – guest speaker – 17 September 2013
- Pinnaroo Show – 9 October 2013
- Volunteer Appreciation Luncheon @ Meningie – 19 October 2013
- DCSI Salesforce report writing training – 2 December 2013
- Anna First Aid training – 12 February 2014
- DCSI HACCC Quality Assessment Review – 13 February 2013
- Karoonda Farm Fair – 4 April 2014
- CPN State Conference, Mount Gambier – 5 & 6 May 2014
- LGA Injury Management Training – 27 May 2014
- Completion of client database update – 30 May 2014
- Child Safe Environments training – 6 June 2014

Murray Mallee Community Transport Scheme CPN Regional Coordinator Annual Report 2013 – 2014

I would like to take this opportunity to extend a sincere thank you to MMCTS Administration Officer Anna Bray. Anna's friendly and positive attitude, professionalism, organizational skills and problem solving ability have proven to be a valuable asset not only for me but also a great support for our volunteers and clients.

During the year we are in a very privileged position to liaise, network and seek advice from many organisations and individuals, without this assistance, encouragement, words of wisdom and support we would not be able to further develop and deliver the services that we provide.

Anna and I would also like to extend a very sincere thank you to;

- MMCTS volunteers
- MMCTS Management Board Members
- 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
- Link SA
- Department of Planning Transport and Infrastructure – Passenger Transport Services
- Department for Communities and Social Inclusion

The Murray Mallee Community Transport Scheme has a unique position within the community and plays a valuable role in the lives of many people. We will endeavor to continue to develop our 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



VOLUNTEER DRIVER'S REPRESENTATIVE

Volunteer Driver Numbers

Unfortunately the numbers have dropped this year with a couple of resignations being submitted due to work and health issues, however the Transport Scheme has the following volunteers and accredited volunteer drivers based in the following locations:

Tailem Bend – 7, Karoonda – 1, Geranium – 1, Lameroo – 4, Pinnaroo - 4

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 within their communities which has an impact on the number and availability of volunteers.

Some volunteers and potential volunteers have expressed concerns over the Accreditation process. The Volunteer Driver Accreditation Program (VDAP) is valid for 6 years with a Mid-way Medical and Screening check every 3 years. However, 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 community 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, via phone or by way of a newsletter. The MMCTS Management Board provides an Appreciation Luncheon at the close of the year to recognise the works that the volunteers provide. The last Luncheon was held at the Cheese Factory at Meningie. This day was thoroughly enjoyed by all who attended.

Work Health Safety

The MMCTS Management Board continues 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

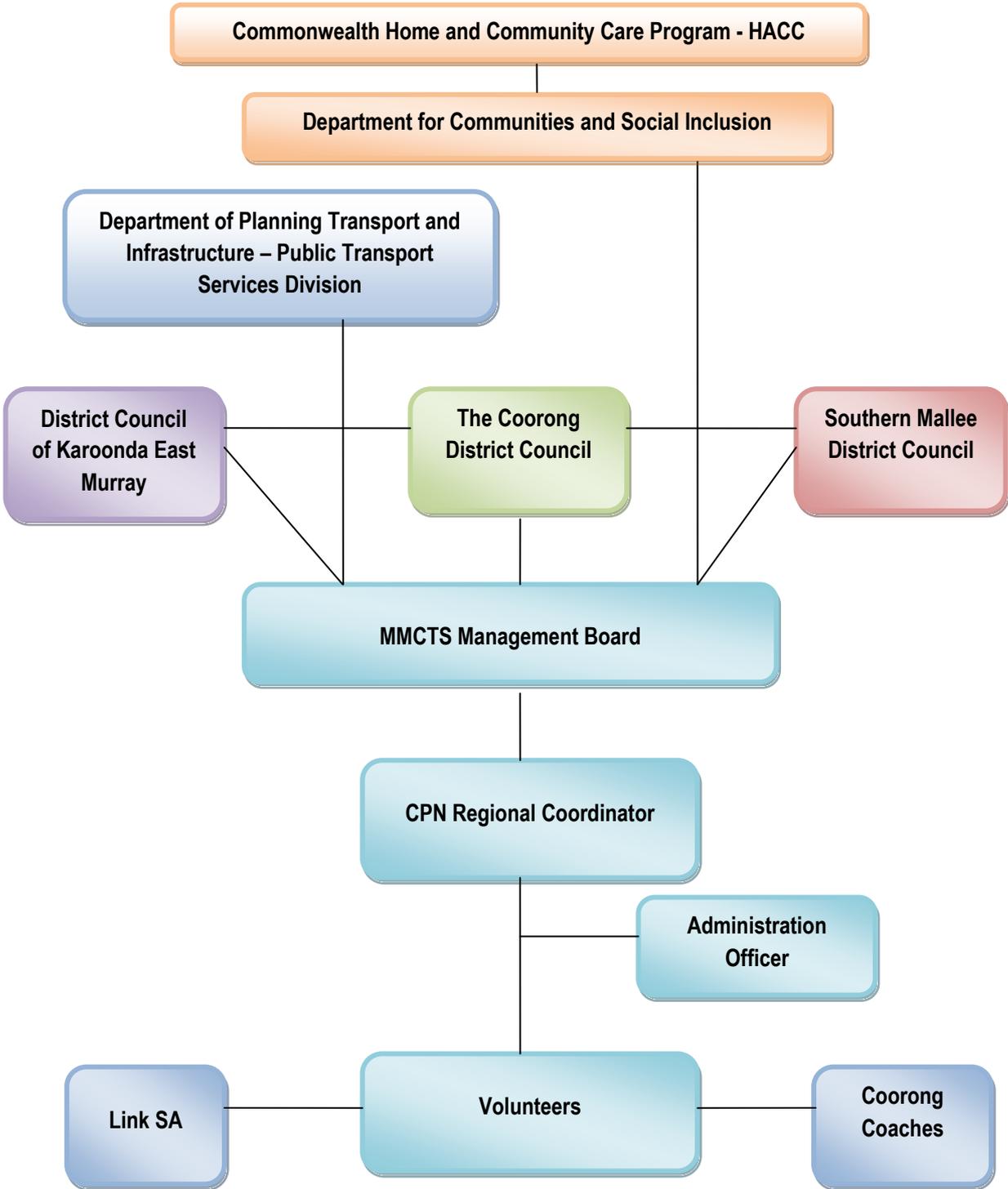
MMCTS will continue to need more regional spread of volunteers to provide “a last resort transport” to an ever increasing client data base. One aspect that is being explored and encouraged in the region is a partnership with Service Providers for vehicle sourcing.

Trevor Gordon

Volunteer Drivers Representative
Murray Mallee Community Transport Scheme

RESOURCE CHART

Organisation	Relationship to CPN
Commonwealth Home and Community Care Program - HACC	External Funding
Department for Communities and Social Inclusion	Service Agreement and IT support
Department of Planning, Transport and Infrastructure - Public Transport Services	Volunteer Accreditation Support, Murray-Mallee Medical Bus contract, external funding
The Coorong District Council	Financial contribution, host agency, in-kind & administration support
Southern Mallee District Council	Financial contribution
District Council of Karoonda East Murray	Financial contribution
MMCTS Management Board	Operationally oversee management of Murray Mallee CPN at a strategic level
CPN Regional Coordinator	Manage Murray Mallee CPN at an operation level
Administration Officer	Administration duties of Murray Mallee CPN & CPN Regional Coordinator support
Volunteers	Accredited volunteer drivers for client transport and assist CPN with vehicle movements
Link SA	Brokerage services
Coorong Coaches	Murray-Mallee Medical Bus brokerage services
Mallee Health Service	Vehicle resource
Clients	Fee for service - assists with vehicle running costs



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 Group
- Murray Transport Connections - Transport Advisory Group
- Coorong Community Links
- 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 & 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 operations 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 currently comprises 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 was published in SA Government Gazette on Thursday 13th September 2012 (pages 4411 – 4415)

www.governmentgazette.sa.gov.au

MMCTS MANAGEMENT BOARD MEMBERS

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
Mary McLean	Carers
Ron Whibley	Client
Peter LeGallou	Health Provider
Peter Verrall	Veterans
Tracey Sefton / Kylie Constant	Commercial Operator
Paul Duka	Finance – Manager Corporate Support Coorong District Council
Helen Luke	MMCTS Staff
Anna Bray	MMCTS Staff – Board Secretary

THE MURRAY MALLEE TRANSPORT ADVISORY COMMITTEE

PURPOSE

The key purpose of the Committee, subject to suitable resources is to monitor and evaluate the passenger transport services established through the Murray Mallee. To achieve this, the key roles and responsibilities of the Transport Advisory Committee are to:

- ❖ Advise DPTI-PTS, DSCI and the Councils of 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 the 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 where possible; and
- ❖ Have a collaborative association with adjoining Community Passenger Networks (referred to as CPN) to work to the benefit of the region; and
- ❖ Awareness and advocacy of passenger transport services at a local government level.

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 - 6 months and operates under a Terms of Reference which is reviewed and updated with each new 2 years term. 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. All representatives are for a term of two (2)

MURRAY MALLEE TRANSPORT ADVISORY COMMITTEE MEMBERS

Peter Smithson - Chairperson	CEO District Council Karoonda East Murray
Helen Luke - Secretary	CPN Regional Coordinator, MMCTS
Mayor Cr Roger Strother	The Coorong District Council
Mayor 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

Meetings are held quarterly at alternating locations including Tailem Bend & Meningie. The group consists of one member or representative from each of the following groups and organisations:

COORONG COMMUNITY LINKS MEMBERS

Mallee 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 two (2) people Arlette Beelitz, Clinical Senior Social Worker, Mallee Health Service & Helen Luke CPN Regional Coordinator, Murray Mallee Community Transport Scheme who alternate the various roles of chairing the meeting, note taking and arranging the guest speakers. This Network is a valuable resource for organisations that provide service to clients within the Mallee to stay in touch with each other, keep up to date on referral processes and engage in general program and information sharing. It is also an avenue for service providers to learn more about the various organisations who are providing a guest speaker.

The composition of the Network members varies greatly which is mainly due to distance to travel & staff availability.

Over the past 12 months guest speakers have been sourced from a vast array of organisations and the Network has held several forums including –

- Services for Young People
- Multicultural Services
- What Works For You?
- Drug and Alcohol Services

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 currently an active volunteer of the SA Ambulance Service (SAAS) with the Taillem Bend team and also teaches SAAS volunteer students in her 'spare' time. 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. Anna's understanding and passion for community, her friendly manner, commitment to her role and strong work ethics are all positive attributes that help clients of the Transport Scheme to feel more at ease.

VOLUNTEER LUNCHEON

2013 Volunteer Appreciation Luncheon was held at the Cheese Factory at Meningie on Saturday 19th October. Volunteers, Management Board members and their families enjoyed a relaxing afternoon of dining and friendly conversation. Volunteers were recognised for their years of service. This event is held annually at various locations around the region, is quite well attended and gives the volunteers and Management Board members time to interact on a social level and get to know one another.



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 there is 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 for 48 weeks of the year, excluding public holidays. This service closes for 4 weeks over Christmas and New Year. The service has been in operation for many years and is owned and operated by Peter and Margaret Stone from Keith.

MMCTS are a booking agent this service for people living within the Council areas of The Coorong, Southern Mallee, Karoonda East Murray and Tatiara. This service has an eligibility criteria which includes

- unable to drive and
- unable to access family or friends and
- not able to take public transport due to a mobility issue.

Eligibility is assessed by MMCTS staff at the time of enquiry or each transport request as circumstances may have changed since the last transport. The service is door to door but for those clients who live outside of the main 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 with a volunteer driver. Depending on eligibility many of our clients are able to travel to a prearranged destination then transfer to the Medical Bus. This service plays an extremely a valuable role for people living in regional areas.

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.murraymalleetransport.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 staff. Phone – 8572 4288 Website – www.murraymalleetransport.com.au
Link SA Public transport	Murrayville to Murray Bridge – Monday → Friday Karoonda to Berri via Lameroo & 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.murraymalleetransport.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 staff. Phone – 8572 4288 Website – www.murraymalleetransport.com.au
Link SA Public transport	Karoonda to Murray Bridge via Taillem Bend – Friday only Karoonda to Berri via Lameroo & 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

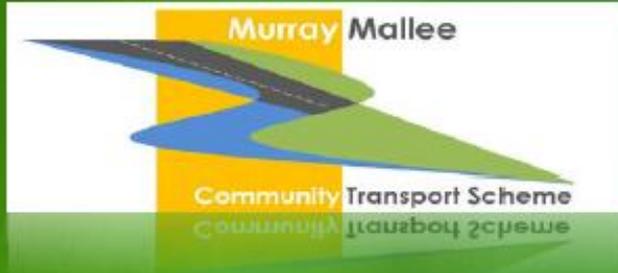
Transport within The Coorong District Council

<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 requesting transport. Phone – 8572 4288 Website – www.murraymalleetransport.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 staff. Phone – 8572 4288 Website – www.murraymalleetransport.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

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 (Cwith) 1988
- National Privacy Amendment (Private Sector) (Cwth) Act 2000
- State Records Act (SA) 1997
- Local Government Act 1999



Annual Financial Statements 2013 - 2014

Murray Mallee Community Transport Scheme
A Section 43 Regional Subsidiary of



MURRAY MALLEE COMMUNITY TRANSPORT SCHEME



S.43 Regional Subsidiary Members

General Purpose Financial Reports for the year ended 30 June 2014

TABLE OF CONTENTS

	<u>Page</u>
Board Certification of Financial Statements	2
Principal Financial Statements	
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Notes to, and forming part of, the Principal Financial Statements	
Note 1 - Significant Accounting Policies	7 - 9
Note 2 - Income	10
Note 3 - Expenses	11
Note 4 - Asset Disposal & Fair Value Adjustments	12
Note 5 - Current Assets	13
Note 6 - Infrastructure, Property, Plant & Equipment & Investment Property	14 - 15
Note 7 - Liabilities	16
Note 8 - Reconciliation of Statement of Cash Flows	17
Note 9 - Functions	18
Note 10 - Financial Instruments	19
Note 12 - Financial Indicators	20
Note 13 - Uniform Presentation of Finances	21
Note 14 - Superannuation	22
Audit Report	23
Board Certificate of Audit Independence	24
Audit Certificate of Audit Independence	25

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2014

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 2014 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: 17/09/2014

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2014

	Notes	2014 \$	2013 \$
INCOME			
User charges	2	3,857	4,268
Grants, subsidies and contributions	2	175,544	172,369
Investment income	2	3,396	3,412
Reimbursements	2	503	-
Total Income		183,300	180,049
EXPENSES			
Employee costs	3	123,955	122,124
Materials, contracts & other expenses	3	34,292	34,715
Depreciation, amortisation & impairment	3	7,397	7,985
Total Expenses		165,644	164,824
OPERATING SURPLUS / (DEFICIT)		17,656	15,225
Asset disposal & fair value adjustments	4	-	7,058
NET SURPLUS / (DEFICIT) transferred to Equity Statement		17,656	22,283
TOTAL COMPREHENSIVE INCOME		17,656	22,283

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

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

STATEMENT OF FINANCIAL POSITION for the year ended 30 June 2014

ASSETS	Notes	2014 \$	2013 \$
Current Assets			
Cash and cash equivalents	5	120,576	91,599
Trade & other receivables	5	18	652
Total Current Assets		<u>120,594</u>	<u>92,251</u>
Non-current Assets			
Infrastructure, property, plant & equipment	6	35,952	43,349
Total Non-current Assets		<u>35,952</u>	<u>43,349</u>
Total Assets		<u>156,546</u>	<u>135,600</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	7	6,261	4,985
Provisions	7	23,503	25,039
Total Current Liabilities		<u>29,764</u>	<u>30,004</u>
Non-current Liabilities			
Provisions	7	5,221	1,691
Total Non-current Liabilities		<u>5,221</u>	<u>1,691</u>
Total Liabilities		<u>34,985</u>	<u>31,695</u>
NET ASSETS		<u>121,561</u>	<u>103,905</u>
EQUITY			
Accumulated Surplus		<u>121,561</u>	<u>103,905</u>
TOTAL EQUITY		<u>121,561</u>	<u>103,905</u>

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 2014

	Notes	Accumulated Surplus	TOTAL EQUITY
2014		\$	\$
Balance at end of previous reporting period		103,905	103,905
Restated opening balance		103,905	103,905
Net Surplus / (Deficit) for Year		17,656	17,656
Balance at end of period		121,561	121,561
2013			
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

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

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

STATEMENT OF CASH FLOWS for the year ended 30 June 2014

	Notes	2014 \$		2013 \$
CASH FLOWS FROM OPERATING ACTIVITIES				
<u>Receipts</u>				
User charges		3,857	▾	4,268
Investment receipts		3,396	▾	3,412
Grants utilised for operating purposes		175,544	▾	172,369
Reimbursements		503	▾	-
<u>Payments</u>				
Employee costs		(121,961)	▾	(119,523)
Materials, contracts & other expenses		(32,362)	▾	(34,507)
Net Cash provided by (or used in) Operating Activities		28,977		26,019
 CASH FLOWS FROM INVESTING ACTIVITIES				
<u>Receipts</u>				
Sale of replaced assets		-		12,000
<u>Payments</u>				
Expenditure on renewal/replacement of assets		-		(26,261)
Net Cash provided by (or used in) Investing Activities		-		(14,261)
 Net Increase (Decrease) in cash held		 28,977		 11,758
Cash & cash equivalents at beginning of period	8	<u>91,599</u>		<u>79,841</u>
Cash & cash equivalents at end of period	8	<u>120,576</u>		<u>91,599</u>

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 2014

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 (17 / 09 / 2014).

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 2014 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 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 2012-2, AASB 2012-3, AASB 2012-5, AASB 2012-6, AASB 2012-10, AASB2013-3, AASB2013-8 and AASB2103-9..

(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 2014

Note 2 - INCOME

	Notes	2014 \$	2013 \$
USER CHARGES			
Client Contributions		3,857	4,288
		<u>3,857</u>	<u>4,288</u>
INVESTMENT INCOME			
Local Government Finance Authority		3,396	3,412
		<u>3,396</u>	<u>3,412</u>
REIMBURSEMENTS			
Other		503	-
		<u>503</u>	<u>-</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Other grants, subsidies and contributions		175,544	172,369
		<u>175,544</u>	<u>172,369</u>
<i>The functions to which these grants relate are shown in Note 2.</i>			
Sources of grants			
State government		139,804	137,336
Other		35,740	35,033
		<u>175,544</u>	<u>172,369</u>

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 3 - EXPENSES

	Notes	2014 \$	2013 \$
EMPLOYEE COSTS			
Salaries and Wages		94,359	97,562
Employee leave expense		16,855	12,329
Superannuation - defined contribution plan contributions	13	6,326	5,787
Superannuation - defined benefit plan contributions	13	3,935	3,780
Workers' Compensation Insurance		2,480	2,666
Total Operating Employee Costs		123,955	122,124
Total Number of Employees <i>(Full time equivalent at end of reporting period)</i>		2	2
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		750	750
Subtotal - Prescribed Expenses		<u>750</u>	<u>750</u>
<u>Other Materials, Contracts & Expenses</u>			
Contractors		16,091	14,761
Energy		740	643
Other Materials		2,323	2,432
Fuel		1,836	2,373
Vehicle Other Costs		2,485	4,635
Telephone		2,708	2,941
Insurance		3,433	2,929
Other Costs		3,926	3,251
Subtotal - Other Materials, Contracts & Expenses		<u>33,542</u>	<u>33,985</u>
		<u>34,292</u>	<u>34,715</u>
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Motor Vehicles		6,309	6,897
Office Equipment		1,088	1,088
		<u>7,397</u>	<u>7,985</u>

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	Notes	2014 \$	2013 \$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		-	12,000
Less: Carrying amount of assets sold		-	<u>4,942</u>
Gain (Loss) on disposal		<u>-</u>	<u>7,058</u>
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS			
		<u>-</u>	<u>7,058</u>

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 5 - CURRENT ASSETS

	Notes	2014 \$	2013 \$
CASH & EQUIVALENT ASSETS			
Cash on Hand		200	200
Cash at Bank		<u>120,376</u>	<u>91,399</u>
		<u>120,576</u>	<u>91,599</u>
TRADE & OTHER RECEIVABLES			
GST Recoupment		18	47
Prepayments		-	605
		<u>18</u>	<u>652</u>
<i>Amounts included in receivables that are not expected to be received within 12 months of reporting date.</i>		0	0

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2014

Note 6 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

ASSET CLASS	2013				2014			
	AT FAIR VALUE \$	AT COST \$	ACCUM DEP'N \$	CARRYING AMOUNT \$	AT FAIR VALUE \$	AT COST \$	ACCUM DEP'N \$	CARRYING AMOUNT \$
Motor Vehicles	-	45,237	(3,773)	41,464	-	45,237	(10,082)	35,155
Office Equipment	-	3,609	(1,724)	1,885	-	3,609	(2,812)	797
TOTAL PROPERTY, PLANT & EQUIPMENT	-	48,846	(5,497)	43,349	-	48,846	(12,894)	35,952
<i>Comparatives</i>	-	46,912	(16,897)	30,015	-	48,846	(5,497)	43,349

This Note continues on the following pages.

ASSET CLASS	2013 \$	CARRYING AMOUNT MOVEMENTS DURING YEAR \$							2014 \$
	CARRYING AMOUNT	Additions		Disposals	Depreciation	Impairment	Transfers	Net Revaluation	CARRYING AMOUNT
		New/Upgrade	Renewals						
Motor Vehicles	41,464	-	-	-	(6,309)	-	-	-	35,155
Office Equipment	1,885	-	-	-	(1,088)	-	-	-	797
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT	43,349	-	-	-	(7,397)	-	-	-	35,952
<i>Comparatives</i>	30,015	-	26,261	(4,942)	(7,985)	-	-	-	43,349

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 2014

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 2014

Note 7 - LIABILITIES

	Notes	2014		2013	
		\$	\$	\$	\$
TRADE & OTHER PAYABLES		Current	Non-current	Current	Non-current
Goods & Services		2,710		1,286	
Accrued expenses - employee entitlements		3,551		3,679	
		<u>6,261</u>	<u>-</u>	<u>4,965</u>	<u>-</u>
<i>Amounts included in trade & other payables that are not expected to be settled within 12 months of reporting date.</i>		-		-	
PROVISIONS					
Employee entitlements (including oncosts)		23,503	5,221	25,039	1,691
		<u>23,503</u>	<u>5,221</u>	<u>25,039</u>	<u>1,691</u>
<i>Amounts included in provisions that are not expected to be settled within 12 months of reporting date.</i>		5,221		1,691	

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

Note 8 - RECONCILIATION TO STATEMENT OF CASH FLOWS

(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	2014	2013
Total cash & equivalent assets	5	<u>120,576</u>	<u>91,599</u>
Balances per Cash Flow Statement		<u>120,576</u>	<u>91,599</u>

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

Net Surplus (Deficit)	17,656	22,283
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	7,397	7,985
Net increase (decrease) in unpaid employee benefits	1,994	2,601
Net (Gain) Loss on Disposals	-	(7,058)
	<u>27,047</u>	<u>25,811</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	634	(272)
Net increase (decrease) in trade & other payables	1,296	480
Net Cash provided by (or used in) operations	<u>28,977</u>	<u>26,019</u>

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

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	2014	2013	2014	2013
	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community Services	183,300	180,049	165,644	164,824	17,656	15,225	175,544	172,369	156,546	135,600
TOTALS	183,300	180,049	165,644	164,824	17,656	15,225	175,544	172,369	156,546	135,600

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 2014

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 2.5% and 2.75% (2012: 2.75% and 3.5%).</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

2014	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	120,576	-	-	120,576	120,576
Receivables	18	-	-	18	18
Total	120,594	-	-	120,594	120,594
Financial Liabilities					
Payables	2,710	-	-	2,710	2,710
Total	2,710	-	-	2,710	2,710
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

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 2014

Note 11 - FINANCIAL INDICATORS

	2014	2013	2012
<p>These Financial Indicators have been calculated in accordance with <i>Information Paper 9 - Local Government Financial Indicators</i> 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.</p>			
Operating Surplus Ratio	10%	8%	8%
Operating Surplus Rates - general & other less NRM levy			
<p><i>This ratio expresses the operating surplus as a percentage of operating revenue.</i></p>			
Net Financial Liabilities Ratio	-47%	-34%	-29%
Net Financial Liabilities Total Operating Revenue less NRM levy			
<p><i>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.</i></p>			
Asset Sustainability Ratio	0%	179%	233%
Net Asset Renewals Infrastructure & Asset Management Plan required expenditure	*	*	*
<p><i>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.</i></p> <p><i>Amounts shown above an asterisk (*) indicate that depreciation expense has been used as a proxy, pending finalisation of the Infrastructure & Asset Management Plan.</i></p>			

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2014

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

	2014		2013	
	\$	\$	\$	\$
Income		183,300		180,049
<i>less</i> Expenses		165,644		164,824
Operating Surplus / (Deficit)		17,656		15,225
<i>less</i> Net Outlays on Existing Assets				
Capital Expenditure on renewal and replacement of Existing Assets	-		26,261	
<i>less</i> Depreciation, Amortisation and Impairment	7,397		7,985	
<i>less</i> Proceeds from Sale of Replaced Assets	-		12,000	
		(7,397)		6,276
<i>less</i> Net Outlays on New and Upgraded Assets				
Capital Expenditure on New and Upgraded Assets (including investment property & real estate developments)	-		-	
<i>less</i> Amounts received specifically for New and Upgraded Assets	-		-	
<i>less</i> Proceeds from Sale of Surplus Assets (including investment property and real estate developments)	-		-	
		-	-	-
Net Lending / (Borrowing) for Financial Year		25,053		8,949

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2014

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 (9.25% in 2013/14; 9% in 2012/13). 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 2012/13) 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 statement of financial position, 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 2014.

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 I 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 2014, 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 7 day of November 2014, at Adelaide, South Australia

234 Weymouth St
Adelaide SA 5000

PO Box 75
Henley Beach SA 5022

0419 620 906 / 0408 832 848
08 8336 6397

✉ ianmcdonald@creativeauditing.com.au

✉ nancytran@creativeauditing.com.au

MURRAY MALLEE COMMUNITY TRANSPORT SCHEME

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2014

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 2014, 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



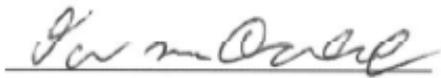
Helen Luke
REGIONAL CO-ORDINATOR MMCTS

DATE: 17/09/2014

STATEMENT OF AUDITOR INDEPENDENCE

I confirm that, for the audit of the financial statements of SA Model Council for the year ended 30 June 2014, 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 2014

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

PO Box 75
Henley Beach
SA 5022

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

Email: imd1962@bigpond.net.au
