

ANNUAL

REPORT

.....
2022/23





The Coorong District Council acknowledges and pays respect to the Traditional Custodians of the land and waters, the Ngarrindjeri and Ngarkat People whose ancestral lands are on which we live and share.

We acknowledge the deep feelings of attachment and relationship of Aboriginal people to country and pay our respects to Elders past and present. We also extend that respect to all First Nations Peoples.



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1.0	Draft	31 August 2023
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3.0	For Council adoption	17 November 2023
4.0	Final	28 November 2023

Welcome to the Coorong

Welcome to the Annual Report for the Coorong District Council. This report has been prepared to provide an account of Council's performance and achievements in 2022/23.

Our diverse economy is underpinned by premium agriculture (primarily grain growing and dairy farming), with fishing, nature based tourism and renewable energy also important industries.

The district includes vast riches of Indigenous cultural heritage, with the pristine coastline and natural ranges enveloped by stories and songs which have been passed down through generations.



5,576

Population in 2022

Source: Australian Bureau of Statistics (Estimated Residential Population)



5.8%

Population who identify as Aboriginal or Torres Strait Islander

Source: Australian Bureau of Statistics



720

Businesses

Source: Australian Bureau of Statistics



\$326m

Gross Regional Product

Source: Australian Bureau of Statistics



Major Industries

- > Primary production
- > Renewable energy
- > Commercial fishing

Source: Australian Bureau of Statistics



8.6%

Overseas-born population

Source: Australian Bureau of Statistics

Our Vision

A district that has pride in its communities, has a prosperous economy and lives in a valued environment. Our success comes from our diversity.

Our Mission

We will responsibly manage the natural and built environment. We will encourage economic growth for long term sustainability. We will enhance community wellbeing and a sense of community. We will demonstrate leadership for the benefit of residents and ratepayers.

Our Slogan

Room to Work, Room to Move and Room to Play.

Our Values



Integrity



Collaboration



Balance

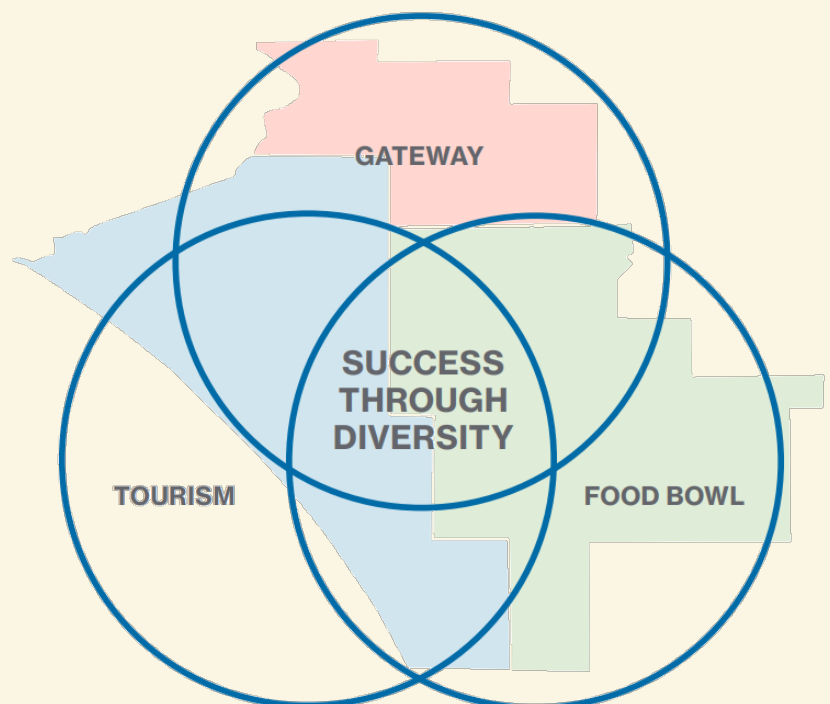


Responsibility

The Coorong District Council area is one of the most diverse in South Australia.

Spread over 8,832 square kilometres, it comprises three distinctively different zones; the tourism and grain gateway of Tailm Bend, wetlands and waterways of the lower lakes & Coorong and the food bowl of the Upper South East. Each is connected to the other and is unique in its character. Together they combine to present opportunity for current and future generations.

The district is home to the Murray River, Lakes & Coorong which is situated on lands of the Ngarrindjeri and Ngarkat People.



Message from the Mayor

As the first Mayor to be elected by the community at the November 2022 local government elections, it is my privilege and pleasure to present Council's Annual Report for 2022/23.

The past financial year could certainly be described as a period of contrasts – from finding a 'new normal' and rhythm as the pandemic subsided, through to completion of some of our community's most exciting new major projects - there has been no shortage of progress, development and continued learning across the district.

I was incredibly proud to witness the official opening of the Coorong Community Skate Park in April 2023. The project was partially externally funded through the Local Roads and Community Infrastructure Program, and provides a space to promote social inclusion while also meeting community health and wellbeing targets.

Projects like the skate park, road upgrades and facility redevelopment are often complemented by external grants, and we acknowledge this as an important funding source for Council. Without this assistance, the delivery of projects – large and small – could not be possible from our modest budget.

Finally, I wish to extend thanks to my fellow Councillors over the last twelve months – those outgoing, those remaining and those newly elected – for their support and commitment. We have all been united in our passion for this district and the best outcome for our residents.



Mayor Paul
Simmons

Message from the Chief Executive Officer

I am pleased to present the 2022/23 Annual Report, which outlines Council's progress against the purpose and goals set out in the Community Vision Plan 2021 – 2025.

The second largest River Murray flood event in 150 years undoubtedly left an imprint on community wellbeing and Council infrastructure not just in our district, but the greater Murraylands and Riverland regions. While the timing and water flows meant that the Coorong district remained safe and dry, Council was able to offer the services of our staff and plant & equipment (where relevant) to assist our neighbouring councils in their plight. We also thank the State Government for their coordinated approach in providing valued assistance.

It has also been pleasing to deliver several major pieces of work over the past twelve months in the strategic and infrastructure space. Specifically, adoption of the Growth Strategy highlights the opportunities for Council to direct its investment and research efforts as it seeks to maintain population growth for the district. From a regional perspective, commencement of the new waste management contract in August 2022 has been positively embedded in the community, with attention now turning to a business case for a bin replacement program and future consideration for a Food Organics & Garden Organics service. This cross-council project will continue into 2023/24 and beyond.

As always, I would like to thank our Council Members, staff and volunteers who continually collaborate to make our district the wonderful place that it is.



Bridget Mather PSM

Our Performance

Strategic Framework

Section 122 of the Local Government Act 1999 requires that Council develop, adopt and monitor an overarching four-year strategy to inform its asset management plans, capital works program and annual business plan.

The *Community Vision Plan 2021 – 2025* was developed in consultation with community and industry stakeholders during 2020/21 and adopted in February 2021. The plan has been incorporated into all aspects of Council's subsequent annual business plans, which will be the linking plan between the strategic goals and objectives identified plus associated budgetary considerations.

Schedule 4 of the Local Government Act 1999 requires that Council report its performance in implementation of the plan during the relevant financial year. The Community Vision Plan has been in place for a little over two years at 30 June 2023. A high-level performance summary is provided below, with a mid-term review to be undertaken late 2023/24.



Economy

9 actions
underway



Infrastructure

7 actions
underway



Community

9 actions
underway



Environment

14 actions
underway



Leadership

15 actions
underway

2022/23 Snapshot

Council's performance for 2022/23 has been reported against the strategic objectives which were developed under the *Community Vision Plan 2021 - 2025*. Performance has been measured by:

- > Results achieved in relation to the strategic outcomes
- > Progress in relation to initiatives identified in the budget
- > Milestones marked against prescribed funding parameters (where appropriate)

Key

Completed



On target



Objective 1: ECONOMY

Priority	Result	Commentary
Completion of Revitalising Raukkan Walking Trail	✓	Shelter, picnic setting and walking trail infrastructure components all complete. Official opening pencilled in for early 2024.
Implementation of first year findings of the Growth Strategy	✓	Strategy endorsed December 2022, acknowledging this is a living document and that circumstances may change requiring the strategy to be updated.

Objective 2: INFRASTRUCTURE

Priority	Result	Commentary
Footpath renewal and expansion program	✓	340 linear metres of footpath expansion undertaken and 450 linear metres of footpath renewal completed.
Upgrade Taillem Bend Train Park	✓	Project design incorporated into Streetscape Masterplan design, with fencing installation completed as part of 2022/23 Capital Works Program. Train shelter to be considered as part of future projects/budget.
Upgrade Meningie Aerodrome fencing	✓	Upgrades to perimeter fencing complete.
Significant investment in road reseals and unsealed road re-sheeting	✓	13.15 kilometres road resealing and 44.91 kilometres unsealed road re-sheeting completed.
Integration of asset register into new corporate business system	✓	Internal process developed whereby new assets are registered into corporate business system by finance department upon acquisition.

Objective 3: COMMUNITY

Priority	Result	Commentary
Support the awareness and relocation of library services to Coonalpyn Community Hub	✓	Relocated and launched September 2022.
Develop and implement a succession plan for long-term sustainable community volunteer programs	✓	Outcomes of the community engagement survey completed and presented to Council. Workshops addressing key challenges to be delivered over the coming year and regular communications established with community groups and sporting organisations.
Maintain relationship with Department for Environment and Water and neighbouring councils on Coorong Visitor Experience Masterplan	🔄	Council in receipt of draft masterplan; workshop to be held in September 2023 between Department for Environment and Water and Council Members.

Objective 4: ENVIRONMENT

Priority	Result	Commentary
Maintain communication and build awareness of opportunities for landholders in native vegetation, weed/pest animal control and carbon	✓	Communication maintained through the Coorong Tatiara Local Action Plan e-newsletter, grants information page and Council's website and social media.
Access a range of external opportunities to support economic growth, agriculture and environmental sustainability	✓	Key projects completed and/or underway; focusing on areas of carbon, climate, methane and groundwater systems. Completion of projects delivering improved carbon understanding in our landscape, dryland salinity management and water balance tools.

Objective 5: LEADERSHIP

Priority	Result	Commentary
Undertake the 2022 Local Government Election process	✓	Election process complete and Council Members for 2022 – 2026 term sworn in 22 November 2022.
Complete a review into Information Technology advancements (including hardware and corporate processes/efficiencies)	✓	ICT Strategy completed. Highest priority actions will be prioritised in 2023/24 with the balance in 2024/25. Key focus for 2023/24 - cyber security and telephone systems/network infrastructure.
Continue the review into Section 41 committees	C	Initial review of Terms of Reference undertaken. Subsequent briefings held in April and July 2023. Terms of Reference for active committees to be reviewed in 2023/24.



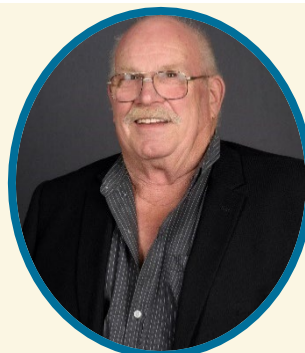
Council Members, Allowances & Meeting Attendance 2022 – 2026 Term

For the period 1 July – 11 November 2022; five Ordinary meetings and two Special meetings were held. For the period 22 November 2022 – 30 June 2023; seven Ordinary meetings and two Special meetings were held.



Mayor Paul Simmons[^]

Allowance \$43,180
Meetings attended 16



Deputy Mayor Jeff Arthur [^]

Allowance \$16,124
Meetings attended 14



Cr. Sharon Bland[^]

Allowance \$12,882
Meetings attended 13



Cr. Ruth Maidment^{*}

Allowance \$5,977
Meetings attended 10



Cr. Mick O'Hara^{*}

Allowance \$5,865
Meetings attended 9



Cr. Jonathan Pietzsch^{*}

Allowance \$6,802
Meetings attended 10



Cr. Brenton Qualmann[^]

Allowance \$10,795
Meetings attended 16



Cr. Lisa Rowntree[^]

Allowance \$12,382
Meetings attended 16

[^] Returning member at the 2022 Local Government Elections

^{*} Incoming member at the 2022 Local Government Elections

Allowance amounts include quarterly allowance, travel allowance (where applicable), and administrative allowance (where requested by a Council Member).

2018 – 2022 Term

Outgoing Members



Cr. Tracy Hill[#]

Allowance \$4,238
Meetings attended 5



Cr. Neville Jaensch

Allowance \$5,817
Meetings attended 5



Cr. Vern Leng

Allowance \$6,517
Meetings attended 4



Cr. Glynis Taylor

Allowance \$5,817
Meetings attended 6

[#] Resigned 20 September 2022

In addition to their allowances, the Mayor and Councillors received the following reimbursements from Council for performing and discharging official functions and duties:

Mayor Paul Simmons	NIL	Cr. Tracy Hill	NIL
Deputy Mayor Cr. Jeff Arthur	\$ 5,831	Cr. Neville Jaensch	NIL
Cr. Sharon Bland	NIL	Cr. Vern Leng	\$ 2,138
Cr. Ruth Maidment	NIL	Cr. Glynis Taylor	NIL
Cr. Mick O'Hara	\$ 926		
Cr. Jonathan Pietzsch	NIL		
Cr. Brenton Qualmann	NIL		
Cr. Lisa Rowntree	\$ 2,643		

Executive Leadership Team

Each senior executive officer receives a contract salary (in lieu of overtime payments), motor vehicle allowance (in lieu of Council supplied motor vehicle), provision of a laptop & tablet and reimbursement of all expenses relating to the performance of the position.

Salary packages range from \$144,000 to \$180,000 (excluding motor vehicle allowance).

No additional bonuses are payable.



L to R: Matt James (Director Roads & Infrastructure), Bridget Mather (Chief Executive Officer) and Myles Somers (Director Community & Corporate)

Gifts and Benefits

Council is required to provide a summary of details of any gifts above the value of \$50 provided to Council Members and staff.

Date	Contributor	Recipient	Description	Value	Action
25 July	Better World Arts	Chief Executive Officer	1 handcrafted cushion cover	\$64	Accepted; raffled in staff Christmas raffle
25 July	Better World Arts	Customer Service Team	1 table runner	\$99	Accepted
25 July	Better World Arts	Senior Community & Tourism Officer, Community Development Officer, Volunteer Management Officer	3 handkerchiefs, 1 digital print pouch, 1 cross body bag, 1 oven mit, 1 neck tie	\$230	Accepted
29 July	The Bend Motorsport Park	Chief Executive Officer	1 ticket – OTR Corporate Suite at the OTR SuperSprint	\$550	Not accepted
29 July	The Bend Motorsport Park	Mayor Paul Simmons	1 ticket – OTR Corporate Suite at the OTR SuperSprint	\$550	Accepted
2 December	SA Premier	Mayor Paul Simmons	2 tickets – 2022 VALO Adelaide 500 South Australia Suite	\$116	Accepted



MOTEL

Happy Daise
COFFEE SHOP

LAKESIDE

COFFEE

HOME RANGERS
PIES
PASTES
SOUP

Economy

Development Statistics

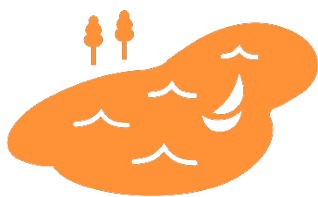
	Number
New dwellings	42
Swimming pools	4
Farm sheds	24
Land division	13
Change in use of building	3
Tourist facilities (additions/signage)	4
Commercial additions/alterations	13
Dwelling additions and alterations over \$2,000	1
Community projects	10
Commercial development (including primary production)	79
Other (ie. shipping containers, jetty, retaining walls)	195
Total development applications lodged	388

Growth Strategy

The progress of the Growth Strategy was interrupted in 2022/23 by the River Murray flooding event. In particular, a key project in the Wellington East Structure Plan was deferred to commence in 2023/24 due to the statewide Regional Plan for the Murraylands and Riverland Region also being deferred to the end of 2024. The Wellington East Structure Plan being a key contribution to the Regional Plan will now largely be delivered in 2023 and into early 2024.

Other progress included significant preparation of the Investment Prospectus (aimed for completion by the end of 2024). In addition, a more integrated internal support service for large scale developments has been implemented where developers can expect high level co-ordination of queries and responses to their needs. This becomes critical in developments such as large-scale land divisions involving infrastructure, property and development staff within Council. A 'one stop shop' approach supports developers through the often complex environment of planning, approvals and delivery of projects.

Visitor Servicing



Meningie Information Hub

2,412 VISITORS

Visitor data collected at the Meningie Information Hub only differentiates between Council or tourism related enquiries and does not break down to the visitor(s) locality.

Tailem Info Station

2,370 VISITORS

South Australians are still the strongest market to visit the Murray River, Lakes and Coorong region, followed closely by visitors from Victoria (who represented 30% of visitors).



Events

Throughout the year, there were many large and small ways in which Council supported its communities to thrive, presenting a positive social and economic opportunity for destinations and community stakeholders. A snapshot of major events during 2022/23 included:



2022 V8 Supercars Transporter Parade

The streets of Tailem Bend welcomed the Repco Supercars Championship with an impressive parade of B-Double transporters and the local Tailem Bend Auto Club cars. The parade was attended by over 1,500 locals and visitors celebrating the return of the OTR SuperSprint to The Bend Motorsport Park over the final weekend of July 2022.



Coonalpyn Library Relocation

In September 2022 Council celebrated the official opening of the newly relocated Coonalpyn Library. The occasion was celebrated at the library's new home at the Coonalpyn Community Hub, witnessed by over 40 residents and celebrated with an official opening and afternoon tea.



Wellington East Reserve Opening

A \$455,000 transformation of the Wellington East Reserve, funded by the Australian Government's Murray-Darling Basin Economic Development Program and Council, was opened in October 2022. Activation of the reserve included installation of a floating pontoon (next to the boat ramp), new public toilets, barbecue facilities and shelters, an asphalt pathway and fresh landscaping elements.

Murray River, Lakes & Coorong Tourism Alliance

Council continues to invest in and support the Murray River, Lakes & Coorong Tourism Alliance which facilitates provision of a dedicated regional tourism manager and delivery of key initiatives including:

- Regional cooperative marketing plan
- Collaboration between industry, products and experiences
- Experience and supply development
- Leisure and business events
- Building industry capacity and capability
- Focus on supporting industry during high river/floods/recovery phase



Infrastructure



Infrastructure Snapshot



KERBSIDE WASTE



Tailem Bend: 1,189 kms
Coonalpyn/Tintinara: 1,229 kms
Meningie: 1,232 kms

ROADS GRADED



Capital Works

The 2022/23 Capital Works program was spearheaded by several key projects, including road related projects as detailed on pages 24 & 25.

Coorong Community Skate Park

2022/23 saw completion of the Coorong Community Skate Park – a project close to many Coorong residents’ hearts – after a lot of planning and advocacy. Following a lengthy design and approval process, construction was completed in March 2023. The facility comprises a 300m² skate park, street furniture and a Council-constructed footpath connection from West Terrace to the new facility. The project was jointly funded by Council & the Local Roads and Community Infrastructure Program, and officially opened in April 2023.



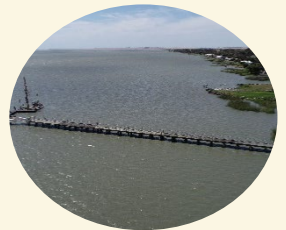
Meningie Aerodrome Fencing Upgrade

Perimeter fencing around the majority of the Meningie Aerodrome was upgraded under a jointly Council funded project. Vegetation maintenance was also undertaken to provide clear vehicle access to the fence line for future maintenance/site access. The project was delivered for \$90,000, with almost all of the funding contributed by the Regional Airports Program.



Meningie Lions Park Jetty Extension

Council was fortunate to partner with the Meningie Progress Association to secure an extension to the Meningie Lions Park Jetty. The project included construction of a secondary platform (at a lower level) to improve access to vessels using the boat ramp. Council’s support extended to the engagement of a marine engineer to design the extension, coupled with a financial contribution. Additional funding was granted through the Recreational Fishing, Boating and Camping Facilities Fund, enabling the project to be brought to completion at a total cost of \$70,000.



Streetscape Project

Throughout the course of 2022/23, extensive community engagement was undertaken to develop streetscape masterplans for Taillem Bend, Coonalpyn and Tintinara. This process resulted in high-level masterplans for each main street with key elements and design styles identified for future delivery. Each project within the masterplans will be treated as a ‘stage’, which Council can choose to construct as funding becomes available.



A funding strategy was endorsed by Council in late 2022/23, allowing key elements to be funded from within the 2024/25 Budget. This strategy involves securing two separate streams of external grant funding, combined with a cash contribution from Council. It is hoped that the external funding applications are successful and Council can look ahead to delivery of the identified key elements in 2024/25 onwards.



Coorong Community Skate Park

Community Facilities

Cemeteries

Weed spraying, rubbish collection, mowing and tree trimming were undertaken across all cemeteries within the district. A specialised invasive weed program saw the removal of boxthorn and cactus at the Taillem Bend cemetery, while 28 graves were pre-dug with a rock bearer at Meningie for future burials.

Town Halls

Annual floor resealing was undertaken at the Moorlands, Tintinara and Taillem Bend halls. All halls experienced steady community usage during 2022/23.



Community Wastewater

Condition assessments of all Community Wastewater Management Scheme pump chambers in Meningie, Taillem Bend, Tintinara and Wellington East were undertaken, resulting in a works program based on urgent, high or low prioritisation ratings. Eight chambers in Taillem Bend and six in Meningie (in total) were identified as needing immediate attention, and these works have been staged over three financial years (2022/23, 2023/24 and 2024/25).

Stage 1 resulted in three chambers in Meningie and two in Taillem Bend being reconditioned, including the rehabilitation of groundwater infiltration issues where required.

Right: Falkner Street (Meningie) chambers; before and after



Road Reconstruction

Within the 2022/23 Budget, Council adopted an ambitious renewal target to address a portion of Council's asset renewal backlog.

Significant achievements include:

- > 24 road renewal projects:
 - 7 sealed roads
 - 17 unsealed roads
- > New sealing works:
 - Seven Mile Road; from Noonameena township to Princes Highway
 - Wattle Street, Tailern Bend (included kerbing for stormwater management, asphalt surfacing and footpath connectivity)



Pottaloch Road

Road Renewal Program

Council's road renewal program was headlined by two flagship projects; Carcuma Road Upgrade and Poltalloch Road rehabilitation.

Carcuma Road, Tintinara

- > Road widening focus
- > 12.8km of existing sealed road and extension of seal for a further 2km
- > Jointly funded by Special Local Roads Program, Local Roads and Community Infrastructure Program and Council
- > Project cost: \$3.2 million

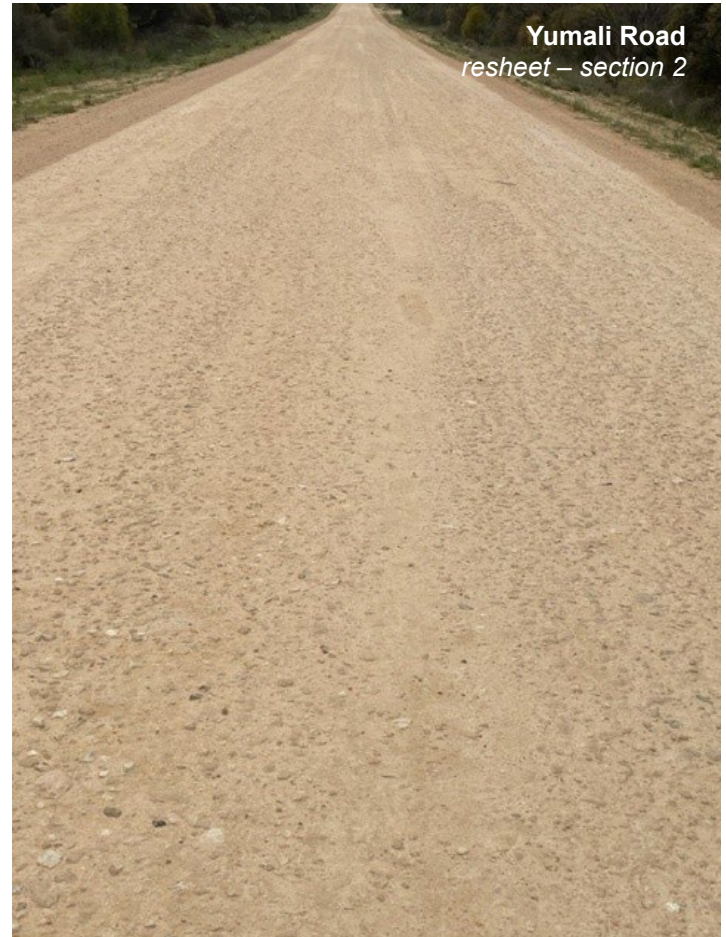
Poltalloch Road, Poltalloch

- > Rehabilitation of road pavement layers
- > Three year project, commenced in 2021/22
- > Jointly funded by Special Local Roads Program, Local Roads and Community Infrastructure Program and Council
- > Project cost: \$1.5 million

Council's road construction team trialled the use of a Polymer based road stabilisation additive on a resheet treatment on Yumali Road. This involved a three kilometre trial with the adoption of three different treatments.

- > Section 1: traditional resheet
- > Section 2: traditional resheet with stabiliser additive
- > Section 3: reshaping and addition of stabiliser to existing road pavement materials

Performance will be monitored over a twelve month period to gauge whether there are any significant benefits which may be transferrable to optimise future unsealed road renewal projects.





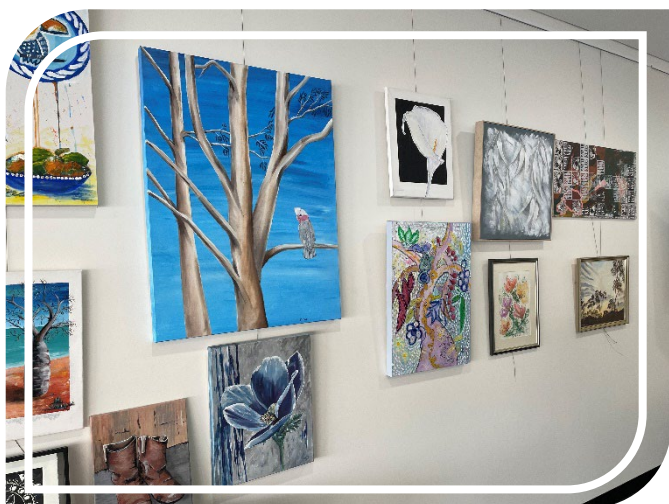


Community

Arts & Culture

The galleries located at Meningie and Tailem Bend continue to provide a social connection point for community members. Exhibitions staged across both galleries continue to be well supported by local artists and remain a great platform to showcase talent.

	Cooronggallery	Meningiegallery
 VISITORS	488	125
 EXHIBITIONS	6	3



Sport & Recreation

The *Integrated Murraylands Physical Activity Committee* (IMPAC) continues to focus and provide valued services to sport and recreation groups across the district. Auspiced by Council, programs deliver training and advice across a range of areas specific to sporting and volunteer organisations, with the framework having positive and long-term impacts on Council's sporting community.

The Office for Recreation, Sport and Racing's *STARCLUB Club Development Program* was discontinued in April 2023. A new statewide initiative – *Club of the Future* – and nationally aligned club development tool – *Game Plan* – have replaced the STARCLUB program.

IMPAC have secured funding from the Office for Recreation, Sport and Racing under the *Active State Collaboration Program* to deliver the *Active Women* and *Active Communities* program across the Murraylands region, commencing late 2023.

Youth Development

The official opening of the Coorong Community Skate Park in Meningie was a celebration of persistence and youth opportunity. The project was a collaboration between youth of Meningie, parents and community members who in April 2023, saw their community vision come alive. The park was officially opened by Tony Pasin, Federal Member for Barker.

Murray Coorong Trail

The Murray Coorong Trail is a multi-year collaborative project between the Rural City of Murray Bridge, Mid Murray Council, Coorong District Council and the Department for Environment and Water, spanning a distance of 450 kilometres (from Cadell in the Riverland to Salt Creek in the Coorong).

The section between Taillem Bend and Wellington East is complete, which included installation of interpretive signage. Approximately 3,500 people traversed this section of the trail during 2022/23.

Construction continued on the section of trail from the Meningie township to Seven Mile Road (where the trail intersects the Coorong). This section was jointly funded by Council and the State Open Space Grant Program.

Construction of the Raukkan Walking Trail was completed in mid-2022 and following consultation with Raukkan Community Council members, it is anticipated that an official opening is undertaken in early 2024.



Coorong Visitor Experience Masterplan

Council embarked on a collaborative partnership with the Alexandrina and Kingston councils and the Department for Environment and Water to progress the Coorong Visitor Experience Masterplan.

The masterplan will result in the Coorong being marketed as a destination that appears to naturally balance body, mind and spirit; offering all elements to enhance visitors' wellbeing. The plan will also heavily focus on visitor experience and economy in the Coorong National Park and surrounds.

Originally scheduled for completion in late 2022, the impacts of the River Murray flooding event will see the plan completed in late 2023.

Community Events, Grants & Donations

During 2022/23, Council's Community Events, Grants & Donations Program awarded funding in two rounds to support a range of sports, art and community facility projects which benefit the community. Recipients included:

	Amount (\$)		Amount (\$)
Lions Club of Tintinara	5,000	Border Downs Tintinara Football Club	3,989
Tailem Bend Returned Services League	5,000	Anglican Parish of Murraylands	3,500
Tintinara Action Club (auspicing Tintinara Playgroup)	5,000	Tailem Bend Historians Association	2,500
Tintinara Bowling Club	5,000	Friends of the Tintinara CWA Building	2,000
Coonalpyn Progress Association (auspicing Mosaic and Leadlighting Group)	4,800	Tailem Bend Progress Association – Christmas Parade	2,000
Coonalpyn Golf Club	4,590	SA Country Women's Association – Coomandook Branch	1,300
Meningie Sailing Club	4,320	Coorong Conversations Matter	1,000

Community Resilience Program

With the social fabric of our communities impacted by the recent pandemic, bushfires, ageing population and changes within our local sporting body framework, the importance of building long-term sustainability has been forefront to help ensure our communities remain vibrant and active into the future.

The employment of a dedicated part-time officer has seen implementation of a program aimed at building capacity, upskilling, building confidence and working towards resilience and sustainability of community groups.

The program has delivered 17 workshops and training opportunities across the district, attended by 177 community members who represent a cross-section of 25 local sporting clubs and 76 community groups.

Supported by the project officer, community groups and sporting clubs within the district have successfully secured over a collective \$300,000 in grant funding to carry out facility improvements.



Volunteer Management



137
VOLUNTEERS



2,900
VOLUNTEER
HOURS



17
PROGRAMS



EVENTS & ACHIEVEMENTS

> Volunteer Handbook & On-Boarding

Council's Volunteer Handbook has undergone a review, as has the engagement and on-boarding process. This now includes a police check (where relevant) and risk assessment of program-specific tasks.

> National Volunteers' Week

Tuesday 16 May 2023 saw 136 volunteers from across the district gather at The Bend Motorsport Park for Council's annual volunteer recognition event. A sea of red reflected the theme of 'The Change Makers' as guests were acknowledged for their service and tireless contributions.

SERVICE AWARDS



20 years

John White (*Declared Plant Crew*)

Pauline Merritt (*Tailem Bend Cemetery*)

30 years

Bob Lloyd (*Meningie RSL*)

50 years

Brian McLoughlin (*Tailem Bend Rowing Club*)

Jenny Elbourne (*Meningie Hospital Auxiliary*)



VOLUNTEER PROGRAMS

(the programs listed below are not inclusive of the full suite of programs available)

- | | | |
|-------------------------------|-----------------------------|-------------------------------------|
| > Cemetery beautification | > Swimming pool canteen | > Declared plant crew |
| > Town beautification | > Wetlands beautification | > Tailem Info Station & Rail Museum |
| > Meningie Lions Jubilee Park | > Pangarinda Botanic Garden | |

Animal Management

	Number
Total dogs registered	1842
Total cats registered	384
Wandering dog complaints/issues	68
Dog returns without expiation	62
Dogs impounded	6
Dogs claimed by owner	1
Dogs euthanased	0
Dogs re-homed through rescue organisation	5
Barking dog complaints	23
Dog attacks (person/stock/another dog)	3

Local Nuisance

	Number resolved
Noise complaints (generators/motors)	2
Noise complaints (roosters)	6
Gas gun complaints	0
Illegal dumping	25
Nuisance animals/insects	13
Wandering stock (fencing issues)	8
Offences under the Act that were expiated/persecuted	0
Nuisance abatement notices issued	1
Civil penalties negotiated	0
Smoke complaints	3
Odour complaints	1
Unightly premises	4

Libraries

Through an annual contribution, Council continues to support the delivery of public library services across five sites. *Coorong Libraries* continue to provide a place of community connection, learning and wellbeing with library activation being a focus.

	Registered library members	Non-school based members
Coomandook	296	102
Coonalpyn	51	40
Meningie	544	245
Tailem Bend	660	483
Tintinara	386	165

Mosquito Management

Council continued to follow the SA Health Mosquito Management Subsidy Program for the 2022/23 season. Following the detection of Japanese Encephalitis virus in early 2022, an enhanced surveillance program was undertaken. At all times, Council followed the responses detailed in the appropriate mosquito management plan.

Mosquito traps were setup and collected on a fortnightly basis across the district. Trapping sites included:

- > Meningie (two sites)
- > Narrung (one site)
- > Tailem Bend (one site)

Mosquitoes were then sent to Victoria for species identification and viral analysis. Large numbers of mosquitoes were trapped during the first five months of the season, with a decrease in trappings seen from late February. Ross River Virus was detected in mosquito samples at a number of sites throughout the season. There were no instances of Japanese encephalitis detected.

Environment



Native Vegetation

The Coorong District Local Action Plan (LAP) received \$50,000 from BHP Olympic Dam to support an aquatic reed planting project on Lakes Albert & Alexandrina and the Coorong, Lower Lakes and Murray Mouth region.

The project aim is to establish reeds to prevent lake-shore erosion, explore the blue carbon potential, improve wetland biodiversity of the area and further develop harvesting and planting.

Establishing vegetation on the bed of the lake will help improve knowledge of the interaction between vegetation, soil biota and acid sulphate soils, as well as the prevention of erosion of the bed during periods of exposure.



Vegetation Restoration

During 2022/23, native vegetation was restored on two sites on the Pottaloch Peninsula (adjacent Lake Albert), where the land use is currently cropping and intermittent grazing. The sites – in their restored state – will help to reduce wind erosion and dryland salinity and has stimulated employment at the Raukkan nursery, where staff propagated seedlings.

The LAP also provided various forms of support to Friends of the Coorong for their annual planting day. Plants, stakes & guards and staff attendance at the event saw 300 assorted native trees, shrubs and ground covers planted at Parnka Point on National Tree Day.

Strategic Planning

With funding support from the Murraylands and Riverland Landscape Board, the Coorong District Local Action Plan Strategic Direction was updated, facilitated by Strategic Matters. Sustainability Officers conducted three workshops with Local Action Plan committee members to workshop present and future natural resource, sustainable agriculture and environmental issues. Linkages between the Local Action Plan and Council's Growth Strategy and Community Vision Plan were also identified.

The subsequent Local Action Plan Strategic Vision 2023 – 2028 augments the 2017 Strategic Management Plan and sets a direction that provides a long-term vision. The plan also considers the likely impacts of climate variability on current & planned activities, while applying principles of sustainability and adaptation in decision making.

Pangarinda Botanic Garden

Pangarinda Botanic Garden reached a significant milestone in 2022/23 – 30 years of operation and contribution by volunteers. To mark the occasion and celebrate its transformation, a recognition event was held in May 2023. In particular the efforts invested in the last four years which established a public toilet, installation of park bench style seats and mobility friendly trails were recognised.

Current and past volunteers and committee members were joined by Council representatives and Nick McBride MP (Member for Mackillop).

Council's environmental sustainability team continues to support the garden's existence year-round by:

- > Facilitating guided tours (seven conducted during 2022/23)
- > Coordinating weekly 'Wednesday volunteering sessions'
- > Engaging external contractors to spray tracks and walkways
- > Working with key stakeholders and Council Members, undertake a strategic planning process to develop a future vision plan for the garden



Council recognises the high environmental value that non-township reserves have on the district's environmental footprint. A healthy biological ecosystem is more resilient to environmental pressures and more able to recover from catastrophic events (such as bushfire or flooding). The more complex and biodiverse an ecosystem, the more able it is to maintain and restore diversity within our ecosystems, wherever possible.

Works were undertaken on these reserves to establish biodiversity value, regeneration and tree health, weed species and amount, habitat value and potential for threatened fauna and flora species.

This provides Council with a snapshot in time to track changes, measure investment, identify site specific threats and enable logical planning to guide and prioritise future on-ground works.

Landholder Engagement

Event	Purpose	Location	Attendance
Farm Walk – Improving Production on Non-Wetting Sands	Understand benefits of soil amelioration and plant growth response	Field	44
Workshop - Salinity Management	Future direction discussion regarding salt tolerant plant options	Coomandook	22
Workshop – Carbon Climate	Improve understanding of climate and forecasting, methane and livestock and climate footprints	Coonalpyn	44



Climate Change and Variability

Sustainability officers continue to build knowledge and awareness of the impact of climate change on the Coorong landscape by attending workshops and developing and building partnership opportunities.

Ongoing promotion of relevant climate variability and carbon management information and events is promoted through the Coorong Tatiara Local Action Plan e-newsletter and social media channels.

At landholder level, work has been delivered

to improve carbon knowledge and understanding. This has taken the form of farmer workshops and provision of climate management tools.

Water Security

The adoption of water security technologies and innovations continued to be promoted through a funding partnership with the Limestone Coast Landscape Board. This involved delivery of an online fact sheet and media updates on water security technologies in the areas of groundwater mixing/shandying, planning requirements and terminology.



Leadership

Strategic Partnerships

A key objective within Council's Community Vision Plan is to achieve business excellence, building strategic alliances to meet the communities' long-term needs from a regional perspective. Council's membership of the **Murraylands & Riverland Local Government Association** provides a mechanism for advocacy of regional issues, while **Regional Development Australia Murraylands & Riverland** act as a conduit between government, business and industry groups to achieve economic and social outcomes for the district. Council leverages the **Murray River, Lakes & Coorong Tourism Alliance** for marketing and promotion, destination development and advocacy in the Murray River, Lakes & Coorong region.

Community Engagement

Council engaged with the community for several key projects during 2022/23:

- > Streetscape Masterplanning (for potential upgrades to the main streets in Taillem Bend, Coonalpyn and Tintinara)
- > Meningie Lions Jubilee Park (for design of proposed upgrade to shelters and gym equipment)
- > Meningie Pelican Sculpture (regarding removal of sculpture and subsequent expression of interest in future preservation)
- > Review of Council's By-laws (completed in 2023/24)
- > 2023/24 Annual Business Plan and Budget
- > 2022 Local Government Elections
- > River Murray Flooding Event (dissemination of relevant information from key agencies and Council to residents during the flood period)

Several projects also included a public meeting/workshop element to the engagement period, which are branded under Council's "Let's Talk" initiative.

Learning & Development

Council's organisational development values include continual upskilling of employees. A snapshot of some employee training programs undertaken in 2022/23 include disability awareness, first aid, white card, work zone traffic management and an overview of business writing techniques.








Council Members accessed opportunities for training and development activities relevant to their roles and functions (either individually or full Council) including:

- > Mandatory Post-Election Training (Modules 1, 2 and 4) (*Module 3 to be delivered in 2023/24*)
- > Cyber Security

Conferences attended by members included the Local Government Association's annual general meeting and ordinary meeting plus the National General Assembly of Local Government.

Corporate Safety

Council takes a proactive approach to inspection of plant, equipment and community facilities. 877 safety inspections were carried out on the following facilities to ensure members of the public and staff have a safe place to live, work and play:

	Number
 Dog parks	291
 Playgrounds	260
 Community toilets	249
 Boat ramps & jetties	19
 Aerodrome	14
 Swimming pool	20
 Rail interfaces	24

NAIDOC Week

Council hosted three National Aboriginies and Islanders Day Observance Committee (NAIDOC) events in October 2022 to celebrate the history, culture and achievements of Aboriginal and Torres Strait Islander peoples for NAIDOC Week.

Events were held in Tintinara, Meningie and Taillem Bend featuring Ngarrindjeri cultural dance performances by the Rritjarukar dance group, flag raisings, sausage sizzles and a morning tea.

In 2022, the Tintinara event was held at the Tintinara War Memorial Hall for the first time (below), allowing the whole Tintinara Area School to attend and take part in the celebrations.



Elector Representation

The following changes to Council's elector representation came into effect at the November 2022 Local Government Elections as a result of the representation review ratified by the Electoral Commission of South Australia in December 2021:

- > The principal member of Council be a Mayor elected by the community
- > The Council area not be divided into wards (ie. wards to be abolished)
- > The elected body of Council shall comprise the Mayor and seven (7) area councillors, all of whom shall represent the whole of the Council area and shall be elected by the community at council-wide elections

Corporate Governance



Council Committees

The following committees formed under section 41 of the Local Government Act 1999 assist in streamlining Council business and management of community assets during 2022/23:

- > Audit & Risk Committee
- > Chief Executive Officer Performance Review Committee
- > Coonalpyn & District Soldiers Memorial Swimming Pool & Caravan Park Committee
- > Coorong District Local Action Plan Committee
- > Finance Committee
- > Meningie Cemetery Committee
- > Pangarinda Botanic Garden Committee
- > Roads & Infrastructure Committee
- > Tailem Bend Town Hall Committee
- > Tintinara Community Gymnasium Committee
- > Tintinara War Memorial Hall Committee

Council Registers and Codes

Council has adopted a range of registers and codes to assist in its administrative and decision making processes. Registers and codes are periodically reviewed to ensure they remain up to date with legislative requirements.

Registers

- > Register of Assets
- > Register of By-laws
- > Register of Community Land
- > Register of Delegations
- > Register of Council Members' Allowances & Benefits
- > Register of Gifts (Council Members and Staff)
- > Register of Interests (Council Members and Staff)
- > Register of Public Roads
- > Register of Salaries

Codes

- > Code of Conduct for Council Employees
- > Code of Practice for Access to Meetings of Council and Committees and Council Documents
- > Code of Practice for Proceedings of Council and Committee Meetings

Freedom of Information

	Number
Number of applications received	2
Number of applications determined	2
Applications brought forward	0
Access granted in full	2
Access granted in part	0
Application transferred	1
Access refused	0

Member Behaviour

Reporting obligations of Council Member integrity and behaviour commenced in November 2022:

- > There were no contraventions of Chapter 5 (Members of council) Part 4 (Member integrity and behaviour) Division 2 (Member behaviour).
- > The total costs incurred by Council in relation to dealing with complaints alleging contravention of Chapter 5 Part 4 Division 2 (and any such referrals to the Behavioural Standards Panel) equalled \$1,796.85. The sole complaint was dismissed and finalised in February 2023.
- > There were no contraventions of section 75G (Health and safety duties) of the Local Government Act 1999.
- > There were no costs incurred by Council in relation to compliance with section 75G (as above).

Internal Review of Council Decision

No requests were made under section 270 of the Local Government Act 1999 for an internal review of a Council decision.

Community Land

Council manages 248 parcels of community land. During 2022/23, no community land management plans were created or amended.

Two allotments in Wellington East were disposed of by private treaty through a registered real estate agent. There were no other major property acquisitions or disposals.

Procurement

During 2022/23 Council undertook tender procurement activities on eleven projects through the Local Government Association's procurement division. These included:

- > Carcuma Road Upgrade
- > Railway Corridor Sealing
- > Railway Terrace Stormwater Upgrade
- > Wattle Street Upgrade
- > Various Plant & Equipment



Representation Quota

The current representation quota (30 June 2023) for Coorong District Council is 483. For the purposes of this report, comparisons are made with all other South Australian councils, categorised pursuant to the Australian Classification for Local Government as a Rural Council (large), Regional Centres and Councils within the Murraylands/Riverland area.

Council	Electors	Council members (including Mayor)	Representation quota
Adelaide Plains	7,050	10	705
Clare & Gilbert Valleys	6,850	10	685
Coorong	3,864	8	483
Grant	5,607	10	560
Mid Murray	6,870	9	763
Naracoorte Lucindale	5,833	11	530
Tatiara	4,459	10	445
Wakefield	4,950	10	495

Council will next undertake a review of its representation in 2028.

Confidential Orders

Council is committed to the principles of open and accountable government. Council also recognises that it may be necessary, in the broader community interest, to restrict public access to discussion and/or documents. During 2022/23 Council considered 26 items in accordance with section 90(2) and 91(7) of the Local Government Act 1999. Council reviewed all previous motions and reinstated 32 items.

Number of times used		Number of times used	
90(3)(a)	10	90(3)(i)	0
90(3)(b)	0	90(3)(j)	0
90(3)(c)	0	90(3)(k)	0
90(3)(d)	7	90(3)(l)	0
90(3)(e)	2	90(3)(m)	0
90(3)(f)	0	90(3)(n)	0
90(3)(g)	1	90(3)(o)	1
90(3)(h)	9		

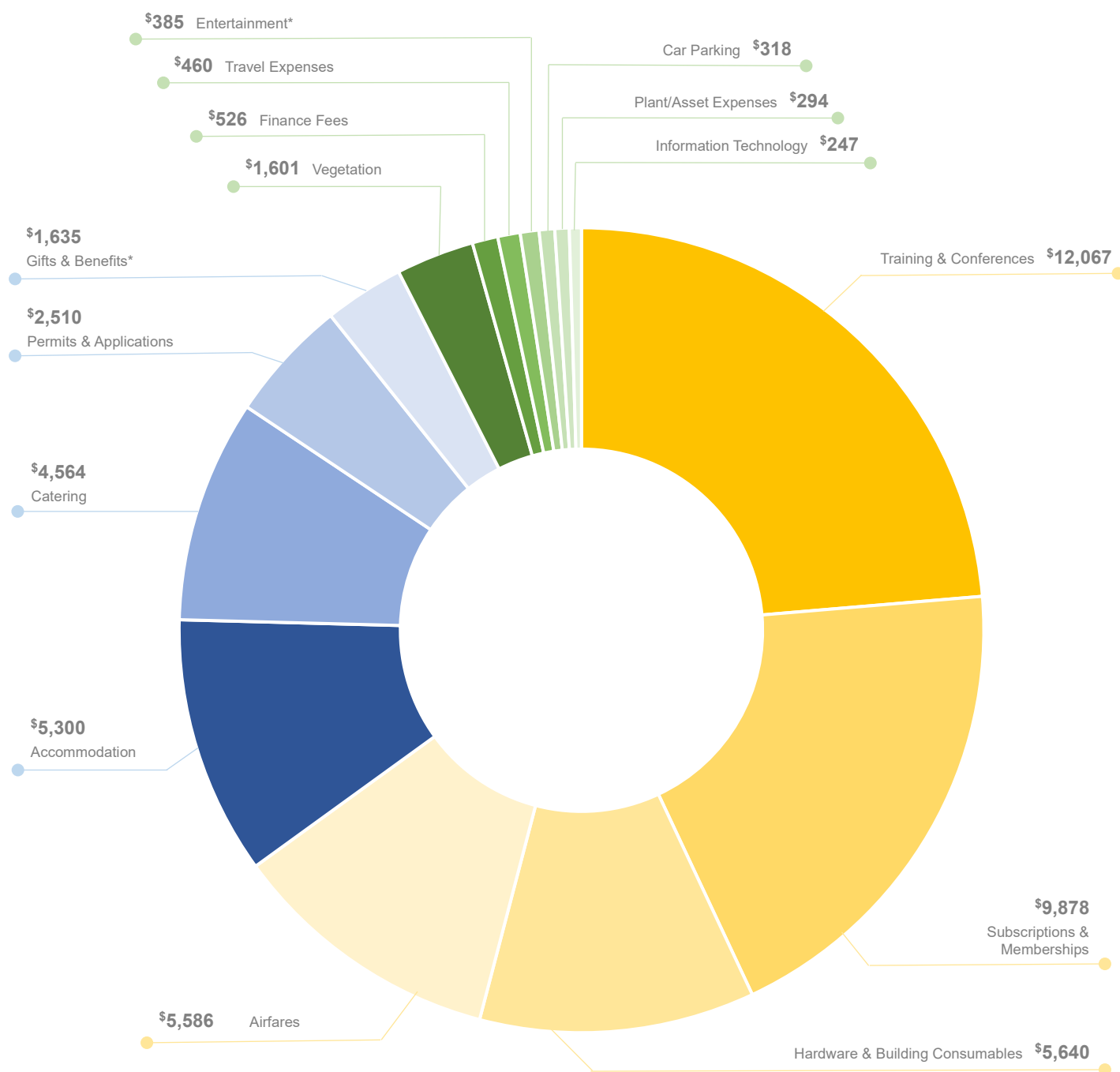
Date of meeting	Report title	S90(3) grounds	Status (as at 30 June 2023)
19/07/2022	Audit & Risk Committee – appointment of independent members	(a)	Released 12/11/2022
16/08/2022	Review of confidential item 190/21	(h)	Released 16/08/2022
20/09/2022	Election of Local Government Association president	(a)	Released 28/10/2022
20/09/2022	Election of Local Government Finance Authority board members	(a)	Released 28/10/2022
20/09/2022	Review of confidential item 115/22	(h)	Released 20/09/2022
18/10/2022	Joint councils key worker housing project	(d)	Current
18/10/2022	Review of confidential item 227/21	(h)	Released 18/10/2022
29/11/2022	2023 Australia Day awards	(o)	Released 30/01/2023
29/11/2022	Review of confidential item 264/21	(d)	Current
29/11/2022	Review of confidential item 267/21	(a)	Released 29/11/2022
20/12/2022	Annual confidential item review	(a) (d) (e) and (h)	Released 20/12/2022
20/12/2022	Code of conduct complaint (1)	(h)	Released 20/12/2022
20/12/2022	Code of conduct complaint (2)	(h)	Released 20/12/2022
24/01/2023	Question with notice	(d)	Current
21/02/2023	Intention to refund purchase amount to Tintinara Aged Homes resident	(a)	Current
21/02/2023	Review of confidential item 029/21	(g)	Current
21/02/2023	Code of conduct complaint	(h)	Released 21/03/2023
21/02/2023	Chief Executive Officer Performance Review Committee – minutes of meeting held 7 February 2023	(a)	Current
21/03/2023	Review of confidential item 046/23	(h)	Released 21/03/2023
18/04/2023	Review of confidential item (085/22 and 086/22)	(a)	Released 18/04/2023
18/04/2023	Advice provided by HLW Ebsworth Lawyers	(h)	Current
02/05/2023	Old Station Masters House – surplus State Government property	(d)	Current
16/05/2023	Review of confidential item (109/22)	(d)	Released 16/05/2023
16/05/2023	Audit & Risk Committee – minutes of meeting held 9 May 2023	(d) and (e)	Current
16/05/2023	Chief Executive Officer Performance Review Committee – minutes of meeting held 2 May 2023	(a)	Current
27/06/2023	Review of confidential item (152/22)	(a)	Released 27/06/2023

Credit Card Expenditure

Council has a corporate card facility provided by Bank SA with an overall purchasing limit of \$31,000. No cards are issued to Council Members and there are eight employees with allocated limits within the corporate facility.

Credit card reconciliation documents are uploaded to Council's website on a monthly basis. The total expenditure on credit cards for 2022/23 was \$51,011.

** Gifts & Benefits and Entertainment categories include expenses for Volunteer Recognition Events, wreaths for ANZAC & Remembrance Days, gifts for newly conferred Australian citizens and flowers under certain circumstances.*



Legal Expenditure

Recent local government reforms now require Council to provide an annual statement of the total amount of expenditure incurred for legal advice/purposes.

Council has a retainer for legal services with a small number of state-based legal firms. This is of benefit to Council in terms of immediate access to expert and expeditious legal advice without the administrative burden of receiving numerous small invoices for legal services.

Governance	\$ 30,514
Human Resources	\$ 19,258
Property & Leasing	\$ 15,995
Planning	\$ 8,677
Externally Funded Projects	\$ 4,957
Rates	\$ 2,573
	\$ 81,974

Audit & Risk Committee

Council's Audit & Risk Committee met five times during 2022/23. Membership and associated attendance at committee meetings comprised:

1 July – 11 November 2022 <i>Three meetings held</i>		22 November 2022 – 30 June 2023 <i>Two meetings held</i>	
	Attendance		Attendance
Michele Bennetts* (Independent Presiding Member)	3	Michele Bennetts* (Independent Presiding Member)	1
Karyn Burton* (Independent Member)	3	Karyn Burton* (Independent Member)	2
Mark Rogers* (Independent Member)	3	Mark Rogers* (Independent Member)	2
Cr. Brenton Qualmann	3	Cr. Brenton Qualmann	2
Cr. Sharon Bland	3	Cr. Sharon Bland	2

* Sitting fee payable: \$775 per meeting, per member (includes travel); \$9,275 annual total

Auditor Remuneration

Council's external auditor for 2022/23 was Dean Newbery & Partners, who have been appointed for the period 1 July 2021 to 30 June 2026. The total remuneration for year two of the contract (annual audit of Council's financial statements and associated audit work) was \$22,790.

Other Sitting Fees

Coorong Assessment Panel members received a total sitting fee and travel allowance during 2022/23 in accordance with the Terms of Reference:

Presiding Member		Independent Members	
Cheryle Pedler	\$ 1,100	Andrew Humby	\$ 700
		Cameron Gibbons	\$ 700
		Cherry Getsom	\$ 700

Corporate Travel

Party	Details	Cost
Mayor	Interstate travel on Council business > National General Assembly of Local Government, Canberra, June 2023	\$ 3,566.46
Executive Leadership Staff	Interstate travel on Council business > Murray Darling Association 78 th National Conference and AGM, Albury, September 2022 > National General Assembly of Local Government, Canberra, June 2023	\$ 10,681.38



Appendices

APPENDIX 1

2022/23 Audited Financial Statements

APPENDIX 2

2022/23 Murraylands & Riverland Local
Government Association Annual Report

Coorong District Council
General Purpose Financial Reports
for the year ended 30 June 2023

Coorong District Council

General Purpose Financial Reports

for the year ended 30 June 2023

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Audited

**Coorong District Council
Annual Financial Statements
for the year ended 30 June 2023**

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 2023 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.



**Bridget Mather
CHIEF EXECUTIVE OFFICER**



**Paul Simmons
MAYOR/COUNCILLOR**

Date: 21 November 2023

Coorong District Council
Statement of Comprehensive Income
for the year ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000
INCOME			
Rates	2	11,065	10,669
Statutory charges	2	165	243
User charges	2	187	218
Grants, subsidies and contributions - Capital	2	999	1,421
Grants, subsidies and contributions - Operating	2	5,874	4,919
Investment income	2	112	24
Reimbursements	2	141	103
Other income	2	417	97
Total Income		18,960	17,694
EXPENSES			
Employee costs	3	5,548	4,743
Materials, contracts & other expenses	3	8,047	7,192
Depreciation, amortisation & impairment	3	5,161	4,248
Finance costs	3	89	103
Total Expenses		18,845	16,286
OPERATING SURPLUS / (DEFICIT)		115	1,408
Asset disposal & fair value adjustments	4	(120)	(1,463)
Amounts received specifically for new or upgraded assets	2	2,897	1,083
NET SURPLUS / (DEFICIT)		2,892	1,028
transferred to Equity Statement			
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	20,869	(106,264)
Total Other Comprehensive Income		20,869	(106,264)
TOTAL COMPREHENSIVE INCOME		23,761	(105,236)

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

Audited

Coorong District Council
Statement of Financial Position
as at 30 June 2023

		2023	2022
ASSETS	Notes	\$'000	\$'000
Current Assets			
Cash and cash equivalents	5	2,679	5,657
Trade & other receivables	5	1,460	1,299
Inventories	5	740	551
		<u>4,879</u>	<u>7,507</u>
Total Current Assets		<u>4,879</u>	<u>7,507</u>
Non-current Assets			
Financial assets	6	24	35
Infrastructure, property, plant & equipment	7	172,649	147,682
Total Non-current Assets		<u>172,673</u>	<u>147,717</u>
Total Assets		<u>177,552</u>	<u>155,224</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	8	2,951	4,127
Borrowings	8	342	404
Provisions	8	1,111	1,008
		<u>4,404</u>	<u>5,539</u>
Total Current Liabilities		<u>4,404</u>	<u>5,539</u>
Non-current Liabilities			
Borrowings	8	1,564	1,818
Provisions	8	242	286
Total Non-current Liabilities		<u>1,806</u>	<u>2,104</u>
Total Liabilities		<u>6,210</u>	<u>7,643</u>
NET ASSETS		<u>171,342</u>	<u>147,581</u>
EQUITY			
Accumulated surplus		36,767	34,036
Asset revaluation reserves	9	132,807	111,938
Other reserves	9	1,768	1,607
TOTAL EQUITY		<u>171,342</u>	<u>147,581</u>

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 2023

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2023	Notes	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period		34,036	111,938	1,607	147,581
Net Surplus / (Deficit) for Year		2,892	-	-	2,892
Other Comprehensive Income					
Gain on revaluation of infrastructure, property, plant & equipment		-	20,869	-	20,869
Transfers between reserves		(161)	-	161	-
Balance at end of period	9	36,767	132,807	1,768	171,342

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2022	Notes	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period		31,623	218,202	2,992	252,817
Net Surplus / (Deficit) for Year		1,028	-	-	1,028
Other Comprehensive Income					
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	(106,264)	-	(106,264)
Transfers between reserves		1,385	-	(1,385)	-
Balance at end of period	9	34,036	111,938	1,607	147,581

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 2023

		2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$'000	\$'000
Receipts:			
Rates - general & other		11,039	10,375
Fees & other charges		165	243
User charges		270	608
Investment receipts		115	148
Grants utilised for operating purposes		4,647	4,919
Reimbursements		141	103
Other revenues		419	20
Payments:			
Employee costs		(5,424)	(4,840)
Materials, contracts & other expenses		(8,533)	(6,662)
Finance payments		(92)	(105)
Net Cash provided by (or used in) Operating Activities		2,747	4,809
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts:			
Amounts specifically for new or upgraded assets		2,897	1,083
Grants utilised for capital purposes		999	1,421
Sale of replaced assets		336	490
Repayments of loans by community groups		22	79
Payments:			
Expenditure on renewal/replacement of assets		(8,192)	(5,411)
Expenditure on new/upgraded assets		(1,471)	(1,702)
Net Cash provided by (or used in) Investing Activities		(5,409)	(4,040)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments:			
Repayments of borrowings		(316)	(357)
Net Cash provided by (or used in) Financing Activities		(316)	(357)
Net Increase (Decrease) in cash held		(2,978)	412
Cash & cash equivalents at beginning of period	11	5,657	5,245
Cash & cash equivalents at end of period	11	2,679	5,657

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 2023

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 on a going concern basis using the historical cost convention 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 these Notes.

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 95-101 Railway Terrace, Tailem Bend.

3 Income recognition

3.1 Revenue

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

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

In other cases, AASB 1058 applies when Council enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

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

	Cash Payment Received	Annual Allocation	Difference
2020-21	3,069,499.00	3,134,234.00	-64,735.00
2021-22	4,931,266.00	4,072,470.00	858,796.00
2022-23	5,997,684.00	4,923,795.00	1,073,889.00

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

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

3.2 Construction Contract Revenue

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

For works undertaken on a fixed price contract basis, revenues are recognised over time using the input method, with costs incurred compared to total expected costs used as a measure of progress. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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

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

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

5 Inventories

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

6.2 Materiality

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

6.3 Subsequent Recognition

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

6.4 Depreciation of Non-Current Assets

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

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

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

6.5 Impairment

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

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

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023
Note 1 - Significant Accounting Policies

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 (other than grants) 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

Borrowings 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 initially recognised at fair value with any difference between fair value and proceeds recognised in the profit and loss. The loan is subsequently measured at amortised cost with interest being recognised using the effective interest rate method.

9 Provisions

9.1 Employee Benefits

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

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

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

Superannuation:

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 17.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

9.2 Provisions for reinstatement, restoration, rehabilitation.

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change. Council's policy to maximise recycling is extending the operational life of these facilities, and significant uncertainty exists in the estimation of the future closure date.

Council extracts and uses materials for infrastructure asset development (e.g. roads) from rubble pits excavated on private land throughout the district. Council is responsible for the remediation and restoration of these rubble pits and recognises a liability (in the form of a provision) on the Balance Sheet disclosed in Note 8 of the Financial Statements. The liability has been estimated based on internal rates calculated by Council engineering staff. Council undertakes an annual assessment of the key assumptions included in the liability estimate and updates the liability accordingly.

10 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.

11 New and amended standards and interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2022. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 2 - INCOME

	Notes	2023 \$'000	2022 \$'000
RATES REVENUES			
<u>General Rates</u>		8,660	8,337
Less: Mandatory rebates		(26)	(86)
Less: Discretionary rebates, remissions & write offs		(74)	(21)
		<u>8,560</u>	<u>8,230</u>
<u>Other Rates</u> (including service charges)			
Landscape levy		432	415
Waste collection		735	729
Water supply		59	60
Community wastewater management systems		1,188	1,184
		<u>2,414</u>	<u>2,388</u>
<u>Other Charges</u>			
Penalties for late payment		91	51
		<u>91</u>	<u>51</u>
		<u>11,065</u>	<u>10,669</u>
STATUTORY CHARGES			
Development Act fees		88	133
Town planning fees		19	39
Health & Septic Tank Inspection fees		-	11
Animal registration fees & fines		49	40
Water scheme fees		9	20
		<u>165</u>	<u>243</u>
USER CHARGES			
Cemetery/crematoria fees		33	31
Retail sales		21	8
Hall & equipment hire		9	4
Rent		54	53
Swimming pool		23	15
Waste transfer fees		44	96
Sundry		3	11
		<u>187</u>	<u>218</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 2 - INCOME (con't)

		2023	2022
	Notes	\$'000	\$'000
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		112	24
		<u>112</u>	<u>24</u>
REIMBURSEMENTS			
Environment protection control		19	-
Private works		3	6
Other		119	97
		<u>141</u>	<u>103</u>
OTHER INCOME			
Sundry		417	97
		<u>417</u>	<u>97</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
<i>Amounts received specifically for new or upgraded assets</i>		2,897	1,083
<i>Other grants, subsidies and contributions - Capital</i>			
Local Roads and Community Infrastructure Program		999	1,421
		<u>999</u>	<u>1,421</u>
<i>Other grants, subsidies and contributions - Operating</i>			
Untied - Financial Assistance Grant		2,891	2,839
Local Road Grant		984	998
Supplementary Special Local Roads		372	328
Landcare Grants		545	480
Black Summer Bushfire Recovery Grant		587	2
Roads to Recovery		398	136
Home and Community Care Grant		-	118
Library & Communications		4	8
Sundry		93	10
		<u>5,874</u>	<u>4,919</u>
		<u>9,770</u>	<u>7,423</u>
<i>The functions to which these grants relate are shown in Note 12.</i>			
Sources of grants			
Commonwealth government		2,873	2,831
State government		6,897	4,344
Other		-	248
		<u>9,770</u>	<u>7,423</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 3 - EXPENSE

	Notes	2023 \$'000	2022 \$'000
EMPLOYEE COSTS			
Salaries and Wages		4,581	4,040
Employee leave expense		617	366
Superannuation - defined contribution plan contributions	17	475	417
Superannuation - defined benefit plan contributions	17	47	49
Workers' Compensation Insurance		286	222
Other employment related costs		134	179
Less: Capitalised and distributed costs		(592)	(530)
Total Operating Employee Costs		5,548	4,743
 Total Number of Employees		 61	 57
<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		18	17
Bad and doubtful debts		-	2
Elected members' expenses		170	164
Election expenses		64	28
Lease expenses - short term leases		17	1
Subtotal - Prescribed Expenses		269	212
<u>Other Materials, Contracts & Expenses</u>			
Contractors		1,030	646
Contractors - discretionary		1,454	1,608
Energy - Gas		7	4
Maintenance		818	900
Legal expenses		82	94
Levies paid to government - Landscape levy		431	397
- Other levies		27	-
Parts, accessories & consumables		1,158	848
Road making materials		3	3
Fuel, oils & lubricants		403	324
Electricity		284	197
Water		82	73
Telephone & communications		73	65
Freight		4	2
Insurances (not including Workers Compensation)		342	293
Licences		316	319
Conferences and seminars		22	9
Office expenses, financial charges and travel costs		104	75
Subscriptions, donations & contributions		213	173
Marketing & advertising		47	45
Professional services		795	817
Sundry		83	88
Subtotal - Other Materials, Contracts & Expenses		7,778	6,980
		8,047	7,192

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 3 - EXPENSE con't

	2023	2022
Notes	\$'000	\$'000
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Structures	256	242
Sealed Roads	1,291	1,009
Unsealed Roads	1,936	1,330
Stormwater	113	105
CWMS	321	338
Water Supply	30	31
Kerb & Water	107	105
Footpaths	119	65
Plant & Equipment	314	327
Other Assets	157	149
Information Technology	26	72
Furniture & Fittings	1	-
Office Equipment	15	13
Buildings	475	462
	<u>5,161</u>	<u>4,248</u>
FINANCE COSTS		
Interest on Loans	89	103
	<u>89</u>	<u>103</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	2023	2022
Notes	\$'000	\$'000
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	336	490
Less: Carrying amount of assets sold	456	1,953
Gain (Loss) on disposal	<u>(120)</u>	<u>(1,463)</u>
 NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	 <u>(120)</u>	 <u>(1,463)</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 5 - CURRENT ASSETS

		2023	2022
	Notes	\$'000	\$'000
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		629	135
Deposits at Call		2,050	5,522
		<u>2,679</u>	<u>5,657</u>
TRADE & OTHER RECEIVABLES			
Rates - General & Other		923	840
Accrued Revenues		2	5
Debtors - General		149	232
Debtors - Infringements		3	3
GST Recoupment		177	178
Prepayments		194	18
Loans to community organisations		15	26
Total		<u>1,463</u>	<u>1,302</u>
Less: Provision for expected credit losses		<u>(3)</u>	<u>(3)</u>
		<u>1,460</u>	<u>1,299</u>
INVENTORIES			
Stores & Materials		740	551
		<u>740</u>	<u>551</u>

Aggregate write-downs and other losses recognised as an expense, and reversals of these, were recorded during FY23 to the value of \$224k. All such adjustments occurred principally as a result of incremental stock movements in rubble material over the last 12 months. These adjustments have been brought to account during FY23 to align physical quantities with the stock module.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 6 - NON-CURRENT ASSETS

		2023	2022
FINANCIAL ASSETS	Notes	\$'000	\$'000
Receivables			
Loans to community organisations		24	35
		<u>24</u>	<u>35</u>
TOTAL FINANCIAL ASSETS		<u>24</u>	<u>35</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

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

	Fair Value Level	2022 \$'000				2023 \$'000			
		Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Capital Work in Progress		-	144	-	144	-	240	-	240
Land	3	11,381	23	-	11,404	11,381	23	-	11,404
Structures	3	7,396	4,593	(5,305)	6,684	16,896	-	(7,320)	9,576
Sealed Roads	3	61,625	-	(22,876)	38,749	61,316	3,886	(24,021)	41,181
Unsealed Roads	3	89,498	-	(37,058)	52,440	89,494	3,046	(38,992)	53,548
Stormwater	3	4,161	2,063	(2,394)	3,830	9,248	-	(3,706)	5,543
CWMS	3	16,227	-	(6,811)	9,416	16,127	165	(7,089)	9,202
Water Supply	3	1,371	148	(645)	874	2,257	-	(1,000)	1,258
Kerb & Water	3	8,034	545	(2,770)	5,809	20,557	-	(6,984)	13,572
Footpaths	3	2,431	1,194	(915)	2,710	7,108	-	(2,116)	4,992
Plant & Equipment		-	5,810	(2,845)	2,965	-	6,158	(2,549)	3,610
Other Assets		-	3,737	(1,740)	1,997	-	3,782	(1,897)	1,884
Information Technology		-	240	(119)	121	-	353	(144)	208
Furniture & Fittings		-	378	(377)	1	-	378	(378)	-
Office Equipment		-	363	(299)	64	-	363	(314)	49
Buildings	3	18,914	2,597	(11,037)	10,474	28,611	-	(12,230)	16,382
Total IPP&E		221,038	21,835	(95,191)	147,682	262,995	18,394	(108,740)	172,649
Comparatives		305,775	27,185	(79,926)	253,034	221,038	21,835	(95,191)	147,682

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 2023

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

2022 \$'000		Carrying Amounts Movement During the Year \$'000							2023 \$'000	
Carrying Amount	Additions		Disposals	Dep'n	Adjustments	Transfers		Net Reval'n	Carrying Amount	
	New / Upgrade	Renewals				In	Out			
Capital Work in Progress	144	2	238	-	-	-	-	(144)	-	240
Land	11,404	-	-	-	-	-	-	-	-	11,404
Structures	6,684	10	602	-	(256)	(3)	48	-	2,491	9,576
Sealed Roads	38,749	-	3,887	(164)	(1,291)	-	-	-	-	41,181
Unsealed Roads	52,440	-	2,964	(2)	(1,936)	-	82	-	-	53,548
Stormwater	3,830	-	-	-	(113)	-	-	-	1,826	5,543
CWMS	9,416	-	165	(58)	(321)	-	-	-	-	9,202
Water Supply	874	-	-	-	(30)	-	-	-	414	1,258
Kerb & Water	5,809	-	93	(14)	(107)	-	-	-	7,791	13,572
Footpaths	2,710	214	77	-	(119)	-	-	-	2,110	4,992
Plant & Equipment	2,965	1,143	-	(198)	(314)	-	14	-	-	3,610
Other Assets	1,997	44	-	-	(157)	-	-	-	-	1,884
Information Technology	121	113	-	-	(26)	-	-	-	-	208
Furniture & Fittings	1	-	-	-	(1)	-	-	-	-	-
Office Equipment	64	-	-	-	(15)	-	-	-	-	49
Buildings	10,474	-	166	(20)	(475)	-	-	-	6,237	16,382
Total IPP&E	147,682	1,526	8,192	(456)	(5,161)	(3)	144	(144)	20,869	172,649
Comparatives	253,034	1,702	5,408	(1,953)	(4,248)	3	332	(332)	(106,264)	147,682

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 2023

Note 7 (con't) – 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.

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

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

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

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

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

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

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

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

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

Plant, Furniture & Equipment

Office Equipment	4 years
Office Furniture	10 to 20 years
Vehicles and Road-making Equip	5 to 30 years
Other Plant & Equipment	5 to 20 years

Building & Other Structures

Buildings – masonry	50 to 100 years
Buildings – other construction	20 to 40 years
Park Structures – masonry	50 to 100 years
Park Structures – other construction	20 to 50 years
Playground equipment	5 to 15 years
Benches, seats, etc	10 to 20 years

Infrastructure

Sealed Roads – surface	15 to 25 years
Sealed Roads – structure	20 to 50 years
Unsealed Roads	10 to 20 years
Bridges – concrete	80 to 100 years
Paving & Footpaths, Kerb & Gutter	80 to 100 years
Drains & Culverts	80 to 100 years
Flood Control Structures	80 to 100 years
Dams and Reservoirs	80 to 100 years
Bores	20 to 40 years
Reticulation Pipes – PVC Other	25 to 80 years
Other Assets	4 to 25 years

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Land & Land Improvements

Council being of the opinion that it is not possible to attribute a value sufficiently reliably to qualify for recognition, land under roads has not been recognised in these reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure. The last revaluation was undertaken by Maloney Field Services Property Consultants and Valuers as at 1 July 2015 and pursuant to Council's election are disclosed at deemed costs. Additions are recognised on a costs basis.

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

Buildings & Other Structures

Buildings and other structures were revalued as at 30 June 2023 by Brightly Software Pty Ltd. All acquisitions after the revaluation are recorded at cost. Other Structures were revalued based on a desktop revaluation (indexation) as at 30 June 2023 by Brightly Software Pty Ltd. All acquisitions after the revaluation are recorded at cost.

Buildings depreciation expense has increased in line with replacement cost movement and has been slightly impacted by movement in values between components that have different useful lives.

Infrastructure

Sealed Roads, Unsealed Roads and Community Wastewater Management System assets were valued by Brightly Software Pty Ltd in conjunction with Council Officers, as at 30 June 2022. All acquisitions made after the respective dates of valuation are recorded at cost.

Accounting standards require assets using the revaluation model to be revalued with sufficient regularity to avoid material misstatement. Common practice in local government is for assets to have a full revaluation every 3-5 years. Council is reviewing asset management plans with the intention to undertake revaluations within this specified period.

Stormwater

Stormwater drainage infrastructure was valued by Brightly Software Pty Ltd, during the reporting period ended 30 June 2023 via a desktop (indexation) revaluation. All acquisitions made after the respective dates of valuation are recorded at cost.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Water Supply

Water Supply assets were valued by Brightly Software Pty Ltd during the reporting period ended 30 June 2023.

Water Supply depreciation expense has increased in line with replacement cost movement.

Kerb and Water

Kerb and Water assets were valued by Brightly Software Pty Ltd during the period ending 30 June 2023. A desktop valuation was conducted and also reviewed and updated unit rates and remaining useful life.

Kerb and Water depreciation expense has increased in line with replacement cost movement.

Footpaths

Footpath assets were valued by Brightly Software Pty Ltd during the period ending 30 June 2023. A desktop valuation was conducted and also reviewed and updated unit rates and remaining useful life.

Footpaths depreciation expense has increased in line with replacement cost movement and has been impacted by the removal of residual values from approximately 50% of these assets.

Plant, Furniture & Equipment

These assets are recognised on the cost basis.

All other assets

These assets are recognised on the cost basis.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 8 - LIABILITIES

		2023		2022	
		\$'000		\$'000	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		1,860	-	1,960	-
Payments received in advance		859	-	2,028	-
Accrued expenses - employee entitlements		216	-	120	-
Accrued expenses - other		16	-	19	-
		<u>2,951</u>	<u>-</u>	<u>4,127</u>	<u>-</u>
BORROWINGS					
Loans		342	1,564	404	1,818
		<u>342</u>	<u>1,564</u>	<u>404</u>	<u>1,818</u>

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

PROVISIONS

Long Service Leave Employee entitlements (including oncosts)	542	88	362	163
Annual Leave Employee entitlements (including oncosts)	569	-	646	-
Future reinstatement / restoration, etc	-	154	-	123
	<u>1,111</u>	<u>242</u>	<u>1,008</u>	<u>286</u>

Movements in Provisions - 2023 year only
(current & non-current)

	<i>Future Reinstatement</i>	<i>Leave & Other Provision</i>
Opening Balance	123	1,171
Add Unwinding of present value discounts	-	-
Additional amounts recognised	31	-
(Less) Payments	-	-
Unused amounts reversed	-	-
Add (Less) Remeasurement Adjustments	-	-
Closing Balance	<u>154</u>	<u>1,171</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 9 - RESERVES

ASSET REVALUATION RESERVE		1/7/2022	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2023
	Notes	\$'000	\$'000	\$'000	\$'000
Land		8,531	-	-	8,531
Sealed Roads		66,803	-	-	66,803
Unsealed Roads		16,992	-	-	16,992
Stormwater		1,956	1,826	-	3,782
CWMS		7,399	-	-	7,399
Water Supply		856	414	-	1,270
Buildings		6,036	6,237	-	12,273
Structures		3,293	2,491	-	5,784
Other Assets		72	-	-	72
Footpaths		-	2,110	-	2,110
Kerb & Water		-	7,791	-	7,791
TOTAL		111,938	20,869	-	132,807
	Comparatives	218,202	(106,264)	-	111,938

OTHER RESERVES		1/7/2022	Transfers to Reserve	Transfers from Reserve	30/6/2023
Water Schemes Reserve		122	-	-	122
Meals on Wheels Replacement		8	-	-	8
Tintinara Airfield		33	-	-	33
Open Spaces		45	-	-	45
Committed Funds Reserve		68	-	-	68
Community Wastewater Management		1,331	161	-	1,492
TOTAL OTHER RESERVES		1,607	161	-	1,768
	Comparatives	2,992	211	(1,596)	1,607

Audit Report - Financial Statements
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023
Note 9 - 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).

(Other Reserves)

Tintinara Airfield Reserve

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

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 at a future point in time.

Community Wastewater Management Scheme

Community Wastewater Management Scheme services charges raised under Section 155.

Water Scheme Reserve

Water scheme reserve for the provision of restoration of water scheme infrastructure for Wellington East and Peake.

Meals on Wheels Replacement

A reserve initially set aside for transportation of meals to the community using Council vehicles and for the provision of such running costs.

Audited

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 10 - ASSETS SUBJECT TO RESTRICTIONS

The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained. As at 30th June 2023, Council did not hold any assets that were subject to restrictions.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 11 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2023 \$'000	2022 \$'000
Total cash & equivalent assets	5	2,679	5,657
Balances per Cash Flow Statement		2,679	5,657

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

Net Surplus (Deficit)	2,892	1,028
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	5,161	4,248
Net increase (decrease) in unpaid employee benefits	124	8
Change in allowances for under-recovery	-	2
Grants for capital acquisitions treated as Investing Activity	(3,896)	(1,083)
Net (Gain) Loss on Disposals	120	1,463
	4,401	5,666
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(172)	(416)
Net (increase) decrease in inventories	(189)	(124)
Net increase (decrease) in trade & other payables	(1,324)	1,057
Net increase (decrease) in other provisions	31	47
Net Cash provided by (or used in) operations	2,747	6,230

(c) Financing Arrangements

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

Corporate Credit Cards	31	31
LGFA Cash Advance Debenture facility	2,322	2,357

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 12 - FUNCTIONS

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

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Business Undertakings	1,277	1,267	964	927	313	340	-	-	177,552	155,224
Community Services	672	172	1,419	977	(747)	(805)	587	120	-	-
Culture	22	13	87	74	(65)	(61)	3	8	-	-
Economic Development	7	4	417	318	(410)	(314)	-	-	-	-
Environment	1,807	1,730	2,204	2,280	(397)	(550)	552	480	-	-
Recreation	26	15	1,056	779	(1,030)	(764)	-	-	-	-
Regulatory Services	164	195	728	684	(564)	(489)	-	10	-	-
Transport	1,875	1,462	7,418	4,801	(5,543)	(3,339)	1,840	1,462	-	-
Public Works	3	6	114	1,115	(111)	(1,109)	-	-	-	-
Council Administration	13,107	12,830	4,438	4,331	8,669	8,499	3,891	4,260	-	-
TOTALS	18,960	17,694	18,845	16,286	115	1,408	6,873	6,340	177,552	155,224

Due to changes in business systems software, assets are no longer identified by function type. As such, all assets have been placed against Business Undertakings function type.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 12 (con't) - COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

Business Undertakings

Caravan Parks, Gravel Pits/Quarries, Development of Land for Resale, Marinas, Markets/Saleyards, Off-street Car Parks – fee paying, Private Works, Property Portfolio, Sewerage/CWMS, Water Supply – Domestic.

Community Services

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

Culture

Library Services, Mobile Libraries Services, Static Libraries, Other Library Services, Cultural Services, Cultural Venues, Heritage, Museums and Art Galleries, and Other Cultural Services.

Economic Development

Employment Creation Programs, Regional Development, Support to Local Businesses, Tourism, and Other Economic Development.

Environment

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

Recreation

Jetties, Parks and Gardens, Sports Facilities – Indoor, Sports Facilities – Outdoor, Swimming Centres – Outdoor, and Other Recreation.

Regulatory Services

Dog and Cat Control, Building Control, Town Planning, Clean Air/Pollution Control, Litter Control, Health Inspection, Parking Control, and Other Regulatory Services.

Transport

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

Private Works

Various works including kerbing, cross-over and other remediation work carried out by Council and on-charged back to relevant third parties.

Council Administration

Governance, Administration, Elected Members, Organisational, Support Services, Accounting/Finance, Payroll, Human Resources, Information Technology, Communication, Rates Administration, Records, Occupancy, Contract Management, Customer Service, Other Support Services, Revenues, LGGC – General Purpose, and Separate and Special Rates.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 13 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

**Bank, Deposits at Call, Short
Term Deposits**

Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned.

Terms & conditions: Deposits are returning fixed interest rates between 1% and 5% (2022: 0.3% and 1.05%). Short term deposits have an interest rate between 1% and 4% (2022: 0.1% and 1%).

Carrying amount: approximates fair value due to the short term to maturity.

Receivables - Rates & Associated

Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & conditions: Secured over the subject land, arrears attract interest of 5.80% (2022: 5.05%). 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: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

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: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

Carrying amount: approximates fair value.

Coorong District Council

Notes to and forming part of the Financial Statements

Note 13 - FINANCIAL INSTRUMENTS (con't)

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: initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate

Terms & conditions: secured over future revenues, borrowings are repayable and interest is charged at fixed (and / or variable) rates between 3.5% and 6.5% (2022: 3.6% and 5.7%)

Carrying amount: approximates fair value.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 13 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2023	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Financial Assets</u>					
Cash & Equivalents	2,679	-	-	2,679	2,679
Receivables	1,460	-	-	1,460	1,460
Other Financial Assets	-	24	-	24	24
Total	4,139	24	-	4,163	4,163
<u>Financial Liabilities</u>					
Payables	2,951	-	-	2,951	2,951
Current Borrowings	395	-	-	395	342
Non-Current Borrowings	-	1,769	-	1,769	1,564
Total	3,346	1,769	-	5,115	4,857
2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Financial Assets</u>					
Cash & Equivalents	5,657	-	-	5,657	5,657
Receivables	1,299	-	-	1,299	1,299
Other Financial Assets	-	35	-	35	35
Total	6,956	35	-	6,991	6,991
<u>Financial Liabilities</u>					
Payables	4,127	-	-	4,127	4,127
Current Borrowings	395	-	-	395	315
Non-Current Borrowings	-	2,164	-	2,164	1,905
Total	4,522	2,164	-	6,686	6,347

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

	30 June 2023		30 June 2022	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$'000	%	\$'000
Other Variable Rates	-	-	2.8	11
Fixed Interest Rates	4.37	1,906	4.26	2,209
		1,906		2,220

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 13 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

Risk Exposures:

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

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

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

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 14 - COMMITMENTS FOR EXPENDITURE

	2023	2022
Notes	\$'000	\$'000
Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the Financial Statements as liabilities:		
Buildings	951	350
Roads & Footpaths	681	1,829
Plant & Equipment	1,035	938
	<u>2,667</u>	<u>3,117</u>
These expenditures are payable:		
Not later than one year	2,667	3,117
Later than one year and not later than 5 years	-	-
Later than 5 years	-	-
	<u>2,667</u>	<u>3,117</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 15 - FINANCIAL INDICATORS

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

	2023	2022	2021
Operating Surplus Ratio			
<u>Operating Surplus</u>	0.6%	8.0%	4.0%
Total Operating Income			

This ratio expresses the operating surplus as a percentage of total operating revenue.

Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	11%	4.0%	5.6%
Total Operating Income			

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

Adjustments to Ratios

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

Adjusted Operating Surplus Ratio	-3.2%	3.5%	-6.6%
Adjusted Net Financial Liabilities Ratio	28%	18%	17%

Asset Renewal Funding Ratio

<u>Outlays on Existing Assets</u>			
Asset Renewals - IAMP	97%	92%	54.8%

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 16 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis, adjusted for timing differences associated with prepaid Federal assistance Grants required to be recognised as revenue on receipt in accordance with Australian Accounting Standards.

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.

	2023 \$'000	2022 \$'000
Income		
<i>Rates</i>	11,065	10,669
<i>Statutory charges</i>	165	243
<i>User charges</i>	187	218
<i>Grants, subsidies and contributions - Capital</i>	999	1,421
<i>Grants, subsidies and contributions - Operating</i>	5,874	4,919
<i>Investment income</i>	112	24
<i>Reimbursements</i>	141	103
<i>Other income</i>	417	97
	<u>18,960</u>	<u>17,694</u>
Expenses		
<i>Employee costs</i>	(5,548)	(4,743)
<i>Materials, contracts and other expenses</i>	(8,047)	(7,192)
<i>Depreciation, amortisation and impairment</i>	(5,161)	(4,248)
<i>Finance costs</i>	(89)	(103)
	<u>(18,845)</u>	<u>(16,286)</u>
Operating Surplus / (Deficit)	115	1,408
<i>Timing adjustment for grant revenue</i>	(702)	(810)
Adjusted Operating Surplus / (Deficit)	(587)	598
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(8,192)	(5,411)
Add back Depreciation, Amortisation and Impairment	5,161	4,248
Proceeds from Sale of Replaced Assets	336	490
	<u>(2,695)</u>	<u>(673)</u>
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including investment property & real estate developments)	(1,471)	(1,702)
Amounts received specifically for New and Upgraded Assets	2,897	1,083
	<u>1,426</u>	<u>(619)</u>
Annual Net Impact to Financing Activities	<u>(1,856)</u>	<u>(694)</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 17 – SUPERANNUATION

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.5% in 2022-23; 10% in 2021-22). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2021-22) of "superannuation" salary.

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2021. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to Other Superannuation Schemes

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 18 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

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 2,485 km of road reserves of average width 20 metres.

2. POTENTIAL INSURANCE LOSSES

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

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

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

3. BANK GUARANTEES

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to \$38,750 (2022: \$50,000) at reporting date.

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

4. LEGAL EXPENSES

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of nil appeals against planning decisions made prior to reporting date.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 19 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

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

	2023	2022
	\$	\$
Salaries, allowances & other short term benefits	750,640	669,206
Post-employment benefits	72,366	75,935
Long term benefits	68,954	28,968
Termination benefits	-	-
TOTAL	891,960	774,109

Allowances / benefits incurred in the ordinary course of performing the KMPs role, and amounts paid as direct reimbursement of expenses incurred on behalf of Council have not been included above.

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

	2023	2022
	\$	\$
Contributions for fringe benefits tax purposes	-	-
Planning and building applications fees	120	2,296
Rentals for Council property	-	-
TOTAL	120	2,296

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

One close family member of key management personnel are employed by Council in accordance with the terms of the Award, and as recorded in the public Register of Salaries maintained in accordance with section 105 of the *Local Government Act* 1999.

Key management personnel or close family members (including related parties) lodged a total of one planning and building applications during the year. In accordance with the Local Government Act 1999, these persons declared conflicts of interest and took no part in the assessment or approval processes for these applications.

One planning and building approval, with and without conditions, was granted during the year; zero remain to be finalised at the end of the year. Total fees for this application (all of which are payable on lodgement) amounted to \$120.

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Independent Auditor's Report

To the members of the Coorong District Council

Opinion

We have audited the accompanying financial report of the Coorong District Council (the Council), which comprises the statement of financial position as at 30 June 2023, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

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

Council's Responsibility for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that the audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or

error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of financial report.

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

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

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

DEAN NEWBERY



SAMANTHA CRETEN
Director

29/11/2023

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INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE COORONG DISTRICT COUNCIL

Opinion

In our opinion, the Coorong District Council (the Council) has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to the Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2022 to 30 June 2023.

Basis for opinion

We have audited the Internal Controls of the Council under the requirements of *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2022 to 30 June 2023 have been conducted properly and in accordance with law.

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

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

The Council's Responsibility for the Internal Controls

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

Our Independence and Quality Control

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

Assurance Practitioner's Responsibilities

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

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

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

Limitation on Use

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

Limitations of Controls

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

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

DEAN NEWBERY



SAMANTHA CRETEN
Director

29/11/2023

Audited

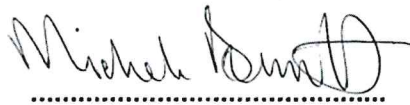
**Coorong District Council
Annual Financial Statements
for the year ended 30 June 2023
CERTIFICATION OF AUDITOR INDEPENDENCE**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Coorong District Council for the year ended 30 June 2023, the Council's Auditor, Dean Newbery, 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*.



Bridget Mather
CHIEF EXECUTIVE OFFICER



Michele Bennetts
PRESIDING MEMBER AUDIT COMMITTEE

Date: 21 November 2023

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Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Coorong District Council for the year ended 30 June 2023, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, 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*.



SAMANTHA CRETEN

Director

DEAN NEWBERY

29/11/2023

2022/23

ANNUAL REPORT

MURRAYLANDS & RIVERLAND LOCAL GOVERNMENT ASSOCIATION



Murraylands and Riverland Local Government Association



Constituent Councils



The Rural City of
MURRAY
BRIDGE



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MRLGA OVERVIEW

Mission

Being a unified local government sector working in the best interest of the region and our communities.

Our Charter

- Speaking with one voice
- Building partnerships
- Working with the LGA
- Planning for and with the region
- Coordinating resources and representation
- Enhancing efficiencies

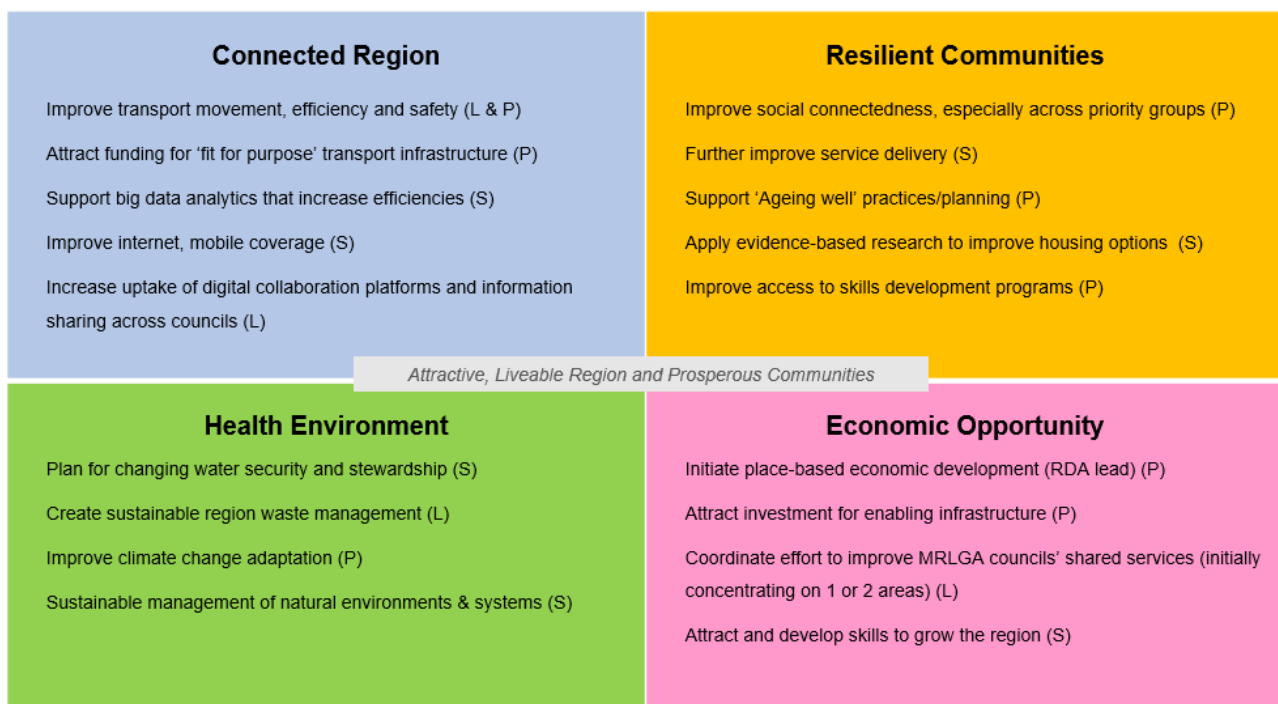
Values and Behaviours

Integrity, Leadership, Collaboration, Credibility, Unity

Role

Working to the MRLGA Charter, the Association motivates, advocates and represents its eight constituent Councils to advance cooperation, strategic partnerships and governance arrangements that oversee programs and projects in the region. Through its coordination of effort, the Association leads and assists its councils with evidence-based approaches to high level planning, communication and representation. The MRLGA works closely with Local Government Association SA, Commonwealth and State Governments, as well as regional partners including Regional Development Australia Murraylands and Riverland (RDA MR) and Murraylands & Riverland Landscape Board.

Strategic Framework

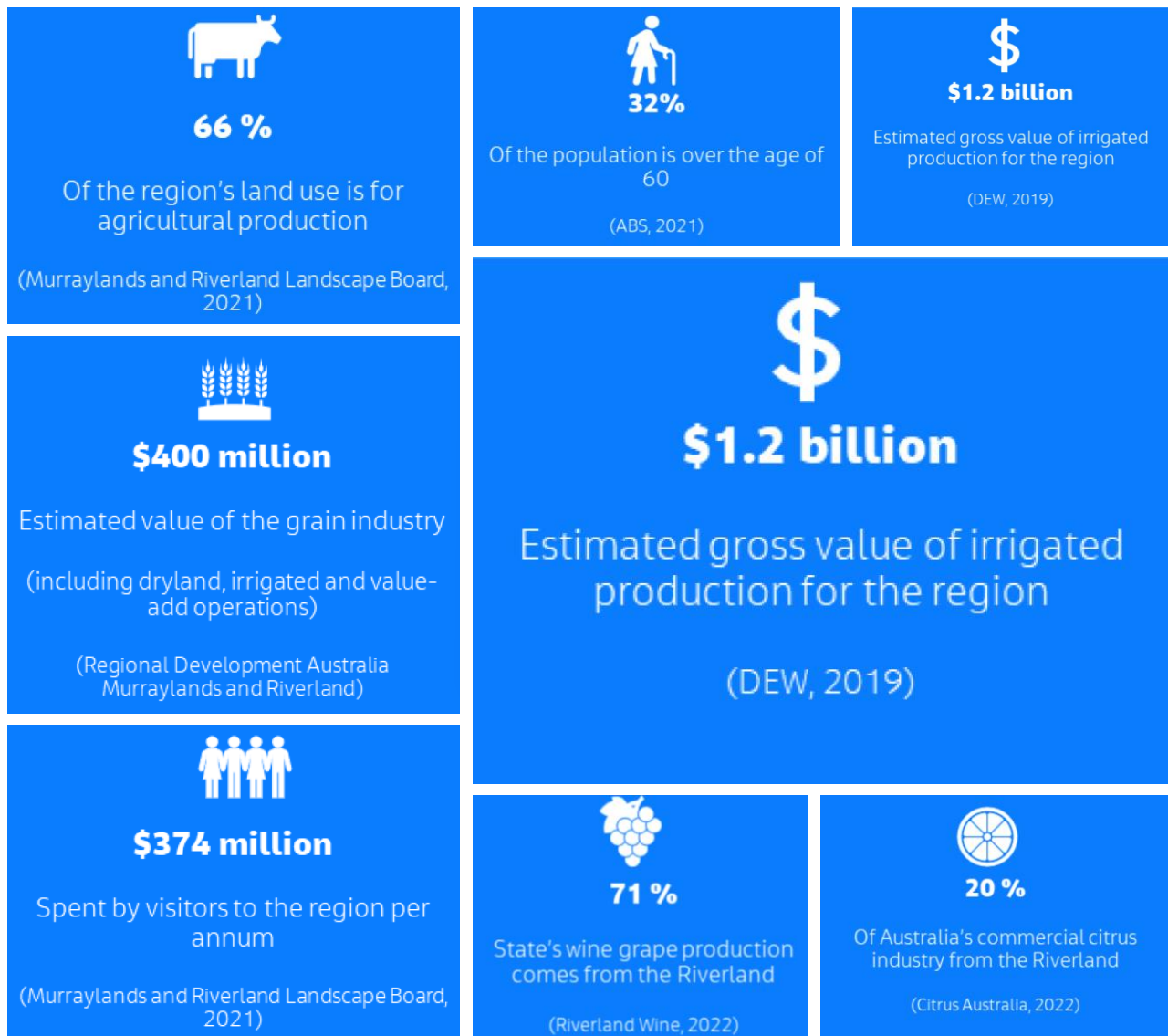


REGIONAL STATISTICS

The Murraylands and Riverland's Gross Regional Product is estimated at **\$4.64 billion**, which represents 3.73% of the state's GSP (Gross State Product).

GRP \$4.64 billion <small>NIEIR 2022</small>	Population 73,243 <small>ABS ERP 2022</small>	Local jobs 31,137 <small>NIEIR 2022</small>
Largest industry (by employment) Agriculture, Forestry and Fishing <small>NIEIR 2022</small>	Local businesses 6,672 <small>ABS 2022</small>	Employed Residents 32,496 <small>NIEIR 2022</small>

In the Murraylands and Riverland region, Agriculture, Forestry and Fishing had the largest total **exports** by industry, generating **\$2.736 billion** in 2021/22.



PRESIDENT'S REPORT



*MRLGA President
Mayor Caroline Phillips*

The Murraylands and Riverland Local Government Association, along with its eight constituent councils, continued in 22/23 towards its goal of working collaboratively to be a unified local government sector working in the best interest of the region and our communities.

As Regional Councils continue their amazing efforts across the state to serve local communities, it was important that in our role as listeners and leaders we take time to talk to our neighbouring councils about shared regional issues and opportunities. Through this collaboration we set ourselves up for greater conversations, the sharing of ideas and solutions, networking, co-operation, efficiencies, support and progress. And on behalf of the Association, I wish to thank everyone, including Board Members, CEO's, Committee Members and staff for your ongoing collaborating as a sector. It is through collaboration we can achieve our goal of unity, and together we are stronger.

The year began with a continuing Board from 21/22. Many of whom were long serving elected members and Mayor's in Local Government and I'd like to acknowledge their contributions made over the years and decades of service, including Mayor Peter Hunt, Mayor Leon Stasinowsky, Mayor Dave Burgess, Mayor Neil Martinson, Mayor Brenton Lewis and Mayor Jeffrey Nickolls. Since joining the MRLGA Board I have sat with each of them at many board meetings to discuss pressures in regional communities and opportunities for strategic collaboration. The Association wishes to extend its thanks for their time, experience and collaboration, for without it, we wouldn't be where we are today to continue ongoing work.

During the first quarter of the year, the Association welcomed a new CEO, Carron McLeod. Her story, not too dissimilar to some, of growing up in region (Berri, SA) and after pursuing career opportunities in cities and interstate, ultimately decided to return to South Australia, and in this case drop her feet in a regional role. Her background in Infrastructure, Planning, Architecture and Environmental Design at both Local and State Government management positions has afforded her the opportunity to develop skills sets across a range of strategic portfolios that support the continued progress of MRLGA. I'd like to thank Ms McLeod for her strong approach to collaboration and working with others, and incrementally bringing new strategic ideas to the table.

The first quarter also saw key achievements across two regional Strategy's' including Transport, and Waste and Resource Recovery;

Through ongoing collaboration via the Regional Transport and Assets Committee, our Infrastructure leaders oversaw the 2030 Regional Transport Plan, Regional Road Hierarchy Plan and database that prioritise roads for funding. It subsequently led to a collection of grant applications through the Special Local Roads Program and the region receiving \$3.5 million in road funding. This was the largest sum received in the region to date and is a credit to the Infrastructure Managers and MRLGA for it's ongoing co-ordination to build applications up to a scope and quality that attract this scale of funding.

The ongoing collaboration to oversee the regional road network helps to list a pipeline of projects to demonstrate to State and Federal Government about regional road demands. Some councils already use the discipline and procedures developed through the 2030 Regional Transport Plan to pursue other funding opportunities to improve their road networks. This is continually encouraged and, indeed, is the prerogative of each of the councils. Together, there is opportunity to take information contained in regional plans and advocate for network improvements across the region.

The Regional Road Hierarchy Plan provides a classification system which considers the interaction of local government roads with the main arterial routes managed and owned by the state and federal governments. The Hierarchy has now been advanced to include road construction and maintenance standards and has been captured in a cloud-based Geographic Information System. As the project continues to develop, a framework for the strategic management of our roads is beginning to unfold and will undoubtedly prove to be a valuable tool for future planning and advocacy.

Another key milestone achieved was the execution of a joint Waste Services Contract between 5 participating regional Councils; Berri Barmera Council, Coorong District Council, District Council of Loxton Waikerie, Renmark Paringa Council and Rural City of Murray Bridge. LGA Procurement were engaged to run the tender

and after a much anticipated process, it successfully resulted in a new regional contract. This lays the foundation for further advancement in waste and resource management and recovery as a region. The state requirement for a Regional Waste and Resource Recovery Strategy was a positive outcome for regions as it enabled it to develop its own targets and pathways for diversion from landfill, recycling and efficiencies (different to that of metro councils) whereby it could factor in regional constraints. We also saw the collective efforts at Local Government level influence other private and public investment in the region, and on that note it welcomed the announcement that Peats Soil would be receiving funding from the Australian Government to build a composting facility in the Riverland.

As quarter two began to roll in, the Local Government elections were held and voting closed on 10 November 2022. The outcome of the 2022 elections resulted in 6 new Mayors welcomed to the region and subsequently the MRLGA Board. We formally extend our congratulations to Mayor Ella Winnall of Berri Barmera Council, Mayor Trevor Norton of District Council of Loxton Waikerie, Mayor Simone Bailey of Mid Murray Council, Mayor Peter Hunter of Renmark Paringa Council, Mayor Wayne Thorley of Rural City of Murray Bridge and Mayor Ron Valentine of Southern Mallee District Council. Mayor Paul Simmons of Coorong District Council and I were fortunate to be voted in as returning Mayors and have been delighted to welcome new people to the regional conversation.

For incoming Mayors, their onboarding was one that could only be described as expeditious. Each of whom upon being sworn in were swiftly catapulted into the epicenter of a State Emergency; The River Murray Flood. Their leadership, along with CEO's and staff across all Councils to guide preparation, response and recovery in conjunction with State services was a credit to their dedication to the role, community and fortitude as they embarked on efforts to remove, reduce or limit the impact of flood on people, property and assets where it could. Over the course of many months, MRLGA observed outstanding achievements across the region and sector from CEO's, Staff, Mayor's, Elected Members and Volunteers of all flood impacted Councils and surrounds. We extend our sincerest congratulations to the leadership, dedication, empathy, advocacy, time, courage and fortitude displayed by all in the lead up to and during the state emergency flood. Everyone performed their roles in a manner that was simply 'above and beyond', and I'm sure family, friends and colleagues will never forget it and are immensely proud.

The scale of the preparedness placed an immediate impost and large draw on local government resources, as significant numbers of staff were deployed into emergency preparedness. A visit to all Councils was done during preparedness and recovery phases of the flood, connecting with teams, listening to the issues and seeing how the impact (of a drawn-out emergency) was being experienced by local government staff. In light of resources being focused on flood preparedness, MRLGA had a two pronged approach; a) to carry on business as usual where it could (noting many CEO's, Directors and Managers who sit on committees were in full scale emergency preparedness and respect for their time and priorities was to be provided) and b) listen, observe and identify gaps where it may be able to offer skills, management, advocacy or support. A few examples of how this developed and took the form of, include:

- Attending ZEST meetings for a bird's eye view of the situation and listening to Agency, Department and Council reports. Where needs and assistance requests were emerging and/or when there were individual and shared challenges for Councils, we could be a breadth of it. That intel later led to supporting Berri Barmera Council and its Infrastructure Department for levee construction over a two week period in November/December and Mid Murray Council over Christmas/New Year holiday to provide existing staff a short relief.
- It developed a strong partnership with Wellbeing SA leaders that led to a \$90,000 grant coming into the region (which has since grown into another \$90,000 and \$125,000 funding (with no co-contribution required)). Wellbeing SA then followed this up with a visit in January 2023 with the MRLGA Board. Over the course of the partnership, we saw Wellbeing SA staff who are trained, qualified and experienced in Mental Health and Wellbeing programs liaising with Council staff delivering community services, wellbeing or grants on ground. Insight into the operations of SA Health, Housing SA during state emergency's and collective identify learnings and areas for improvement.
- Linking to the Australian Psychology Society and brokering access to their Disaster Response Network and Program, that offers free sessions and services to staff enduring emergency's. MRLGA released the offer to all flood impacted Councils as part of its collaboration.
- Setting up an interim Land Use Planning Committee whereby Councils Planning Department heads were able to convene to discuss the complexity of planning issues that were arising. Upon the first committee meeting it became apparent that the issues required all seven state agency's to be working together in consultation with Local Government, and that the issues were beyond the scope for Local Government delegation. This led to MRLGA advocating for the immediate establishment of a working group to be led by PLUS, which succeeded and the working group collaboratively developed the first release (Flood) Code amendment.
- Liaising with the LGA Local Government Functional Support team, and similarly identifying gaps and

- opportunity's for the sector to be supported, informed or efficient.
- Facilitated planning technical support from Onkaparinga City Council and Mitcham City Council to flood impacted Councils (until PLUS established the working group).
- Inviting the Deputy Premier to meet with the Board and enable advocacy to be highlighted for a 'collective review' / 'lessons learned' process, as opposed to internal/separated reviews. The meeting also highlighted the decision to review a decision for no mental health and wellbeing (post flood) funding to be set aside in the 23/24 budget.

During these times we observed the strong organisational cultures that exist in our regional Councils. No doubt the healthy cultures and positive working environments that are nurtured in the 'everyday' played a major role in the Local Government sector shining for its efforts during the event. And in many cases built a deeper trust between community and Council.

An acknowledgement of thanks is to also go out to the many regional and metro Councils who provided resources, equipment, reporting templates and other support to all flood impacted Councils. Within the region a special acknowledgement goes to Coorong District Council and Director of Infrastructure, Matt James and District Council of Karoonda East Murray Martin Borgas for staff resource and equipment during levee construction, we thank Mark Coulter and Anthony McKenzie for their fantastic work.

As the region approaches its one-year milestone (to the date of the declared emergency) business as usual has returned for many. Recovery though, continues along side this and to varying degrees through river side towns. MRLGA hope to continue to support its constituent councils through the recovery journey and recognise the importance of collaboration and efficiency during emergency events. The more we can do to plan and be prepared for future emergency's only helps staff, community's, businesses, assets, environment and region to endure and recover. As such, we'll continue to offer the MRLGA platform for collaboration and to support advancements in joint planning and preparation.

Side step across into MRLGA business as usual, and one project that was placed on hold during the flood was the MRLGA Water Advocacy Paper. Now due for completion in late 2023. The purpose of the paper is to strategically acknowledge the importance of water to the region in all facets. With the Murray Darling Basin Plan subject to formal review in 2024-26, it took a proactive role to start building the foundations for collaborative agreements and shared opportunities and challenges. With the peak of the flood now passed, the paper has been revived and engagement with First Peoples and stakeholders to recommence.

In closing, I sincerely wish to thank all constituent councils and MRLGA Board Members for the opportunity to be the MRLGA President. The work and service undertaken by our CEO for the Association is valued and I can see our cumulative team work, cooperation and collaboration building with each year passing.

I also wish to thank Deputy President, Mayor Paul Simmons for not only stepping into the role, but representing the region through his involvement in the SA Regional Organisation of Councils. Through his role as Deputy, Mayor Simmons brought a calm and experienced approach to board and planning day sessions at MRLGA as well as SAROC and I wish to recognise the many days of contributions he has made in 22/23.


















As I look to the next 12-18 months, I see the benefit of MRLGA platforms. With new state and federal governments elected, it is important that local government demonstrate a coordinated and cohesive approach to preparing place based regional strategy's and advocating for their communities.

We also acknowledge the Mayors and Councilors who served the first of a four year term to its communities. There's a lot of work that goes unseen in roles, plenty of expectation and a responsibility to carry out our duties in the interest of all, with impartiality. Congratulations on your achievements in the first year, and together we can continue growing the regional community of 73,000 onwards and upwards.

Lastly, as change naturally occurs in the region and we endeavor to keep up with the pressure, expectations and an emerging modern world, it highlights the importance of collaboration. We exist beyond our own council boundaries and quite often we can gain more by working together at all levels of Council and all levels of Government. Thank you again for the work you do in all regional communities and the MRLGA looks forward to consolidating on its current work, as together we collaborative, identify and advance the sector where we can for the benefit of the region and our community's.

Mayor Caroline Phillips
MRLGA President

MRLGA Board

	Vice President		President					
	Berri Barmera Council	Coorong District Council	District Council of Karoonda East Murray	District Council of Loxton Waikerie	Mid Murray Council	Renmark Paringa Council	Rural City of Murray Bridge	Southern Mallee District Council
BOARD								
	Mayor Ella Winnall +8 Councillors	Mayor Paul Simmons +7 Councillors SAROC Rep	Mayor Caroline Phillips +6 Councillors SAROC Rep	Mayor Trevor Norton +10 Councillors	Mayor Simone Bailey +8 Councillors	Mayor Peter Hunter +8 Councillors	Mayor Wayne Thorley +9 Councillors	Mayor Ron Valentine +6 Councillors
CEO NETWORK	Acting CEO	CEO	CEO	CEO	CEO	CEO	CEO	CEO
								
	Craig Grocke	Bridget Mather	Martin Borgas	David Beaton	Ben Scales	Tony Siviour	Heather Barclay	Lachlan Miller
MRLGA CEO	Murraylands and Riverland LGA							
								
	Carron McLeod							

Board Members (July '22 to November '22)

Berri Barmera Council (BBC)	Mayor Peter Hunt (President)
Coorong District Council (CDC)	Mayor Paul Simmons
District Council of Karoonda East Murray (DCKEM)	Mayor Caroline Phillips (Deputy President)
District Council of Loxton Waikerie (DCLW)	Mayor Leon Stasinowsky
Mid Murray Council (MMC)	Mayor Dave Burgess
Renmark Paringa Council (RPC)	Mayor Neil Martinson
Rural City of Murray Bridge (RCMB)	Mayor Brenton Lewis
Southern Mallee District Council (SMDC)	Mayor Jeffery Nickols

Board Members (Nov '22 to June '23)

Berri Barmera Council (BBC)	Mayor Ella Winnall
Coorong District Council (CDC)	Mayor Paul Simmons (Deputy President)
District Council of Karoonda East Murray (DCKEM)	Mayor Caroline Phillips (President)
District Council of Loxton Waikerie (DCLW)	Mayor Trevor Norton
Mid Murray Council (MMC)	Mayor Simone Bailey
Renmark Paringa Council (RPC)	Mayor Peter Hunter
Rural City of Murray Bridge (RCMB)	Mayor Wayne Thorley
Southern Mallee District Council (SMDC)	Mayor Ron Valentine

Deputy Delegates (Proxy Members, Nov '22 to June '23)

Berri Barmera Council (BBC)	Cr Trevor Scott
Coorong District Council (CDC)	Cr Jeff Arthur
District Council of Loxton Waikerie (DCLW)	Cr Clive Matthews
District Council Karoonda East Murray (DCKEM)	Cr Russell Norton
Mid Murray Council (MMC)	Cr Jen Davis and Cr John Forrester
Renmark Paringa Council (RPC)	Cr Margaret Howie
Rural City of Murray Bridge (RCMB)	Cr Andrew Baltensperger
Southern Mallee District Council (SMDC)	Cr Chris Mead

South Australian Regional Organisation of Councils (SAROC) Representatives (July '22 to Oct '23)

Berri Barmera Council	Mayor Peter Hunt (President)
District Council of Karoonda East Murray	Mayor Caroline Phillips (Deputy President)

South Australian Regional Organisation of Councils (SAROC) Representatives (Oct '22 to June '23)

Coorong District Council	Mayor Paul Simmons (Deputy President)
District Council of Karoonda East Murray	Mayor Caroline Phillips (President)

CEO Network

Berri Barmera Council	Dylan Strong
Coorong District Council	Bridget Mather
District Council of Loxton Waikerie	David Beaton
District Council of Karoonda East Murray	Martin Borgas
Mid Murray Council	Ben Scales
Renmark Paringa Council	Tony Siviour
Rural City of Murray Bridge	Michael Sedgman (1 July '22 - 12 May '23)
Rural City of Murray Bridge	Heather Barclay (12 May '22 - 30 June '23)
Southern Mallee District Council	Matthew Sherman
Murraylands and Riverland Local Government Association	Carron McLeod

MRLGA CEO Network and Committees

At the January 2023 Board Meeting, Committees were rationalised to 1 representative per Council, creating a committee of 8 people, plus MRLGA CEO and President. The membership from 20 January 2023 is provided below.

Regional Transport and Asset Committee

BBC	David Pluckhahn	Manager Infrastructure Services
CDC	Matt James	Director Infrastructure & Assets
DCLW	Greg Perry	Director of Infrastructure Services
DCKEM	Calvin Hoyer	General Manager, Infrastructure
MMC	David Hassett	Director Infrastructure & Field Services
RPC	Stephen Whitehead (until Feb '23) Tarik Wolf (Feb – Jun '23)	Director Infrastructure & Environmental Services
RCMB	Heather Barclay (until March '23) Tim Tol (March – June '23)	General Manager Assets & Infrastructure
SMDC	Matthew Sherman	CEO
MRLGA	Carron McLeod	CEO
MRLGA	Mayor Caroline Philips	Ex officio, MRLGA President

Regional Public Health and Wellbeing Committee

BBC	Andrew Haigh	Manager Community Development
CDC	Myles Somers	Director Community and Corporate Services
DCKEM	Katrina Fromm	Deputy Chief Executive Officer
DCLW	Cheryle Pedler	Manager Environmental Services
MMC	Jake McVicar	Director Environmental Services
RPC	Tim Pfeiffer	Manager Community Development
RCMB	Kriston Manson	General Manager Community Development
SMDC	Shilo Wyatt	Manager Property & Development Services
MRLGA	Mayor Caroline Philips	Ex officio, MRLGA President
MRLGA	Carron McLeod	Chief Executive Officer

Water Paper Working Group

MRLGA	Carron McLeod	Chief Executive Officer
MDA Region 5	Cr Peter Raison	Region 5, Mid Murray Council
MDA Region 5	Cr Andrew Kassebaum (Chair)	Chair Region 5, Berri Barmera Council
MDA Region 5 - Proxy	Cr Peter Walker	Member Region 5, DCLW
MDA Region 6	Cr Melissa Rebbeck	Chair Region 6, Alexandrina Council
MDA Region 6	Bridget Mather	Exec Member Region 6, CDC
MDA Region 6 - Proxy	Tracey Strugnell	Coorong District Council
Murray Darling Ass.	Mark Lamb	Chief Executive Officer
MRLGA	Mayor Caroline Philips	Ex officio, MRLGA President

Local Government Regional Planning Committee Representatives

Murraylands Council	Michael Sedgman	Chief Executive Officer, Rural City of Murray Bridge
Riverland Council	David Beaton	Chief Executive Officer, District Council Loxton Waikerie

Zone Emergency Management (Chaired by SES)

MRLGA	Carron McLeod	CEO (Attendee)
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Murraylands Riverland Plan, Steering Committee Representatives

	D. Mutton	(Chair)
RDA MR	Ben Fee	CEO
PIRSA	Barb Cowey	Regional Co ordinator
Landscape Board MR	Andrew Meddle	CEO
MRLGA	Carron McLeod	CEO
Murraylands Council	Michael Sedgman	CEO, Rural City Murray Bridge
Riverland Council	David Beaton	CEO, District Council Loxton Waikerie
C.I.T	Greg McCarron	Community Representative
	H. Loller	Community Representative
	W. Jackson	Murraylands and Riverland Aboriginal

		Representative
	Sheryl Giles	Murraylands and Riverland Aboriginal Representative

MRLGA Board:

The MRLGA Board met quarterly. Membership of the Board is filled by the Principal Members (Mayor) of each Constituent Council. Meetings of the Board were held on:

1. Friday 26 August 2022
2. Friday 9 December 2022 (postponed due to State Emergency Floods)
3. Friday 20 January 2023
4. Thursday 20 April 2023
5. Wednesday 10 May 2023

The meetings of the Board also provided a forum for updates from:

- LGA SA Secretariat
- Regional Development Australia, Murraylands and Riverland
- PIRSA
- Landscape Board, Murraylands and Riverland
- Wellbeing SA
- Members of Parliament

SA Regional Organisation of Councils

The South Australian Regional Organisation of Councils (SAROC) is a Committee of the LGA that meets bimonthly to focus on key issues affecting country Councils.

MRLGA representatives at SAROC in 2022/23 were President, Mayor Peter Hunt and Deputy President Mayor Caroline Phillips from July to November 2022. In January 2023, the SAROC Representatives voted in were Mayor Caroline Phillips and Mayor Paul Simmons.

MRLGA supports SAROC by attending meetings, submitting items of business and preparing regional reports. The committee met on:

- 21 July 2022
- 14 September 2022
- 28 October 2022
- 19 January 2023
- 2 March 2023
- 11 May 2023

A link to the 2022-23 SAROC Annual Business Plan (as adopted by the LGA Board of Directors, pages 43-51) is provided below outlining the key priorities, projects and deliverables set by the region for LGA.

https://www.lga.sa.gov.au/data/assets/pdf_file/0021/1147008/Public-LGA-Board-of-Directors-Agenda-19-May-2022.pdf

An overview of the initiatives listed in the Annual Business Plan for 22/23 include:

- Housing supply and affordability
- Digital Connectivity
- Regional Medical workforce
- Hoarding and Squalor
- Planning Reforms
- Jetties – Asset Management
- Coastal Management
- Water Policy
- Circular Economy and regional waste management
- Cat Management
- Rating equity and mandatory rebates

CEO Network

The MRLGA CEO Network is established as a strategic advisory group to the MRLGA Board as well as to assist and advise the MRLGA CEO in governance, project delivery and the development and implementation of the Annual Business Plan, or other plans. As the name suggests its membership is the CEOs of the eight constituent councils. The Charter outlines at Clause 7.11.8 that the Network will operate on an informal basis, and is therefore not subject to formal meeting procedures.

The Network provided a range of support including oversight, updates, feedback, guidance and discussion regarding :

- Onboarding and establishment of the new CEO
- MR (Drought Resilience) Plan
- MRLGA's role in the Flood
- 22/23 SLRP
- Water Position Paper
- Waste and Resource Recovery Strategy (and Contracts) and future resourcing
- VIC Cross Border Commissioner update
- Using Regional Plans (by DTI) to advocate for freight routes

The MRLGA wishes to acknowledge the enormous dedication that regional CEO's play each and every day in our region to:

- Support healthy teams and cultures amongst staff and working environments at Council's
- Guiding successful services, governance, reporting and oversight to Council operations
- Providing leadership, strategic thinking (for micro and macro applications) and professionalism to the local government sector and more.

The role they play is instrumental in setting the tone of successful Council operations, and without them the MRLGA would not be as enhanced and capable as it is without them, both individually and collectively.

The 22/23 year was significantly consumed by planning, preparation, responding and recovering to flood for many of them.

Beginning in October 2022, the peak struck in January 2023 but recovery is ongoing even though business as usual returned early 2023. The State has described the event as one of the largest emergency's the state has endured and the outstanding efforts from all flood impacted CEO's and Staff warrant the highest recognition and respect. In recognition of the CEO's from flood impacted Councils we list (from the border, south):

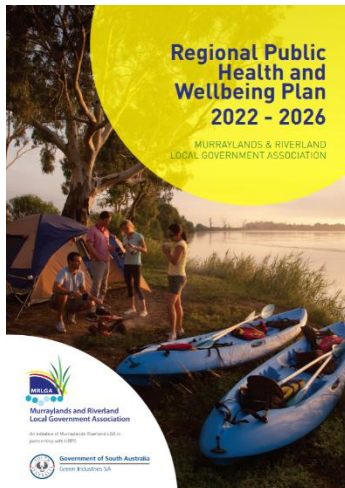
- Tony Siviour, Renmark Paringa Council
- David Beaton, District Council of Loxton Waikerie
- Dylan Strong, Berri Barmera Council
- Ben Scales, Mid Murray Council,
- Michael Sedgeman and Heather Barclay, Rural City of Murray Bridge
- Bridget Mather, Coorong District Council

MRLGA also wishes to acknowledge CEO, Martin Borgas of District Council of Karoonda East Murray who provided operational staff and equipment to a neighbouring council for immediate levee construction during the event. It goes to show that no matter the size of a Council, the spirit of giving and supporting others in tough times exists in our regional community.

Overall the year for regional CEO's across the region was a success. Constantly going above and beyond to position Council's to be the best they can and through their leadership, they continue to advance regional Councils. Now business has returned back to normal for many flood impacted Councils, MRLGA looks forward to engaging with the network and providing a platform for these amazing leaders to collaborate and continue to identify the opportunities that benefit the regional community.

Placed Based Regional Strategies *(Collaborating for efficiency and community. Delivered through Committees)*

Statutory strategy pursuant to the Public Health and Wellbeing Act

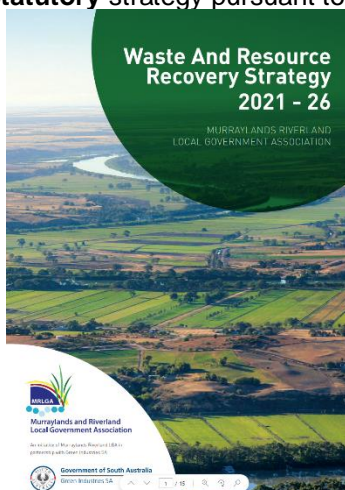


The MRLGA Regional Public Health and Wellbeing Committee includes Directors, from each of the 8 constituent councils with the Public Health and Wellbeing portfolio.

Key activities included:

- Strategy was released in 2022.
- Compilation and finalising of Section 52 (*Public Health Act 2011*) reports for the Deputy Chief Public Health Officer for submission by September 2022.
- An external services agreement with RDAMR to provide PH&W Co-ordination services was placed on hold and reviewed. A further review of the nature and scale of administration and resource support required by MRLGA to deliver parts of the regional strategy is underway.
- Goal 3 of the Strategy relates to Emergency Management. MRLGA undertook the following activities in accordance with the Strategy:
 - Obtained funding for wellbeing resources during the floods.
 - Participate and respond to decisions of the Murray and Mallee Zone Emergency Management Committee
 - Share resources to help ensure our community is prepared and knows how to respond in an emergency.
 - Participated in emergency management and disaster response planning.

Statutory strategy pursuant to the Waste and Resource Recovery Strategy

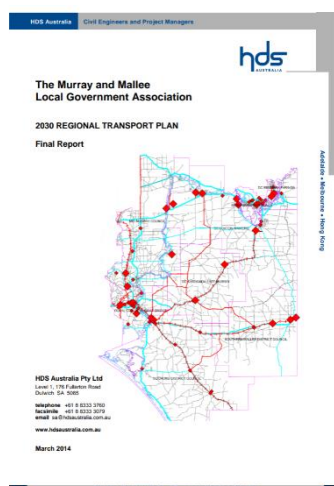


The MRLGA Regional Waste & Resource Recovery Committee includes Directors from each of the 8 constituent councils.

Key activities included:

- Establishment of a Regional Waste and Resource Recovery Committee was established in January 2023.
- Award and contract execution of a regional wide waste services contract.
- Establishment of a Regional Performance Working Group, with representation from all 5 regional councils participating in the waste services contract, and a 6 regional council is an observatory capacity.
- Submission to the CEO Network tabling resourcing options and needs to support delivery of the strategy.
- Partnership building with other Councils in regards to the scope and methods for Education Officers on waste strategy's and kerbside pick up changes.

Collaborative strategy enabling better funding to the region for roads.



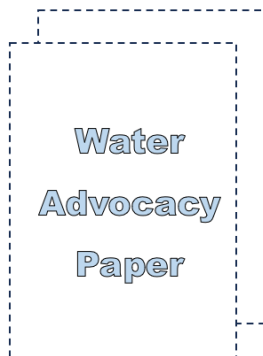
MRLGA Regional Transport and Assets (RTA) Committee is a forum that brings together the Directors of Infrastructure, Assets and Environment from each of the 8 constituent councils.

Key activities of the committee included:

- An update to the 2030 Regional Transport Plan during 22/23 which included;
 - Update to the Regional Roads Action Plan
 - Walker Flat Road in District Council of Karoonda East Murray was upgraded to a regionally significant freight route.
 - Co-ordinated the application process for Councils to the Special Local Roads Program.
 - Subsequent submission of four projects for SLRP funding in May 2023.
 - Enhancement of MRLGA Regional Roads GIS
 - Roads Construction and Maintenance Standards Update

Following a report developed through SAROC on regional roads, the MRLGA participated in a working group with DIT to begin to discuss the findings of the report.

Collaborative piece to facilitate early discussions ahead of stakeholder engagement for Murray Darling Basin Plan (2.0).



MRLGA successfully received a grant from Building Better Regions Fund (BBRF) in 21/22 to support the development of a water position paper. Jacobs Consulting were engaged to prepare the paper in response to stakeholder workshops, working group meetings, census data and specialist knowledge on the Murray Darling Basin. Meetings with the Working Group were held across up to 2022.

The paper intends to :

- Acknowledge the regions dependency on water, and begin to decipher the role Local Government can play in water advocacy and water management,
- Identify advocacy topics to support local and regional communities, industries, the environment, first nations and stakeholders,
- Identify opportunities if/when all levels of government can collaborate for the betterment of easier process' and less politicised environments
- Acknowledge the Murray Darling Basin Plan review will commence soon, and how the MRLGA and its constituent councils can prepare for the review
- Identify opportunities where Local Government can adopt best practice water management principles as well as plan for and respond to moments of flood and drought.

The document is accompanied by a Regional Impact Statement. The paper was delayed while floods occurred and is planned for finalisation in late 2023.

In addition to looking within the regional sector for collaboration, efficiency, shared resources, knowledge or other opportunities, the Association collaborated other Regional LGA's.

Regional LGA's, Chief Executive Officers

The Regional LGA's CEO Group is an informal meeting of Executive Officers of the Regional Local Government Associations. Functions of the Management Group include:

- Provide input into SAROC Business Plan and the Agenda
- Develop a working relationship with the LGA Management team
- Advocate on behalf of the regions and regional initiatives
- Share information and provide collegiate support
- Coordinate collaborative project activity

Meetings of the Management Group were held on:

1. Thursday, 8 July 2021
2. Monday, 6 September 2021
3. Tuesday, 8 February 2022
4. Thursday, 28 April 2022

The Association also availed itself to other opportunities occurring in the region including:

Future Drought Fund

In 20/21 two South Australian regions were selected to participate in a pilot year to develop Regional Drought Resilience Plans. The plans in SA were funded by the Australian Government's Future Drought Fund Program: Regional Drought Resilience Planning Program to the approximate value of \$1.18m.

The MRLGA were invited to participate in a joint partnership with Regional Development Australia, Murraylands and Riverland (RDAMR) and Landscape Board, Murraylands and Riverland to develop a regional drought resilience plan.

For more information on the background, process or a copy of the plan, please visit:



- MR Plan landing page
<https://www.mrplan.com.au/theplan>
- The Process
[https://rdamr.com.au/information/mrplan/#:~:text=The%20Murraylands%20and%20Riverland%20Plan%20\(MR%20Plan\)%20is%20about%20supporting,Riverland%20towards%20achieving%20this%20vision.](https://rdamr.com.au/information/mrplan/#:~:text=The%20Murraylands%20and%20Riverland%20Plan%20(MR%20Plan)%20is%20about%20supporting,Riverland%20towards%20achieving%20this%20vision.)
- Future Drought Fund, Regional Drought Resilience Program
<https://www.agriculture.gov.au/agriculture-land/farm-food-drought/drought/future-drought-fund/regional-drought-resilience-planning#daff-page-main>

The Murraylands and Riverland (MR) (Drought Resilience) Plan was finalised as draft in May 2022 and submitted to PIRSA and CSIRO for review. In November 2022 CSIRO released a report on its review and provided 19 items of feedback. The Steering Committee reviewed the feedback and comments to the CSIRO report were submitted back as part of next steps to the funding program.

Operational (external) Service Agreements

The list below outlines the Service Agreements MRLGA held in 22/23 to support operations:

- Regional Development Australia (Murraylands and Riverland), Public Health and Wellbeing Co-ordinator Services (in Q1 and Q2)
- Payroll and BAS services provided by EKM Accounting (22/23).

2022 / 2023 Audit

The 22/23 external audit was undertaken by Dean Newbery (ABN 30 164 612 890)

Financial Statements prepared by Formula Accounting (ABN 50 410 043 228)

Murraylands and Riverland Local Government Association

General Purpose Financial Reports

for the year ended 30 June 2023

Murraylands and Riverland Local Government Association
General Purpose Financial Reports
for the year ended 30 June 2023

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Auditor Certificate of Audit Independence	

Murraylands and Riverland Local Government Association
Statement of Comprehensive Income
for the year ended 30 June 2023

		2023	2022
	Notes	\$	\$
INCOME			
Council Subscriptions	2	215,204	199,695
Grants, Subsidies and Contributions	2	116,232	82,783
Investment income	2	27,332	6,478
Total Income		<u>358,768</u>	<u>288,956</u>
EXPENSES			
Employee costs	3	179,892	-
Materials, contracts & other expenses	3	80,791	373,836
Total Expenses		<u>260,683</u>	<u>373,836</u>
OPERATING SURPLUS / (DEFICIT)		<u>98,085</u>	<u>(84,880)</u>
Other Comprehensive Income			
Total Other Comprehensive Income		<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>98,085</u>	<u>(84,880)</u>

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

Murraylands and Riverland Local Government Association

Statement of Financial Position

as at 30 June 2023

		2023	2022
	Notes	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	4	1,057,115	897,507
Trade & other receivables	4	2,366	30,071
		<u>1,059,481</u>	<u>927,578</u>
Total Current Assets		<u>1,059,481</u>	<u>927,578</u>
Total Assets		<u>1,059,481</u>	<u>927,578</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	5	62,841	41,515
Provisions	5	12,492	-
		<u>75,333</u>	<u>41,515</u>
Total Current Liabilities		<u>75,333</u>	<u>41,515</u>
Total Liabilities		<u>75,333</u>	<u>41,515</u>
NET ASSETS		<u>984,148</u>	<u>886,063</u>
EQUITY			
Accumulated surplus		984,148	886,063
TOTAL EQUITY		<u>984,148</u>	<u>886,063</u>

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

Murraylands and Riverland Local Government Association

Statement of Changes in Equity

for the year ended 30 June 2023

		Acc'd Surplus	TOTAL EQUITY
2023	Notes	\$	\$
Balance at end of previous reporting period		886,063	886,063
Restated opening balance		886,063	886,063
Net Surplus / (Deficit) for Year		98,085	98,085
Balance at end of period		984,148	984,148

2022			
Balance at end of previous reporting period		970,943	970,943
Restated opening balance		970,943	970,943
Net Surplus / (Deficit) for Year		(84,880)	(84,880)
Balance at end of period		886,063	886,063

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

Murraylands and Riverland Local Government Association

Statement of Cash Flows

for the year ended 30 June 2023

		2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$	\$
Receipts:			
Council Subscriptions		242,909	170,922
Investment receipts		27,332	6,478
Grants utilised for operating purposes		116,232	82,783
Other revenues		-	7,856
Payments:			
Employee costs		(146,059)	-
Materials, contracts & other expenses		(80,806)	(400,871)
Net Cash provided by (or used in) Operating Activities	6b	<u>159,608</u>	<u>(132,832)</u>
Net Increase (Decrease) in cash held		<u>159,608</u>	<u>(132,832)</u>
Cash & cash equivalents at beginning of period	6	<u>897,507</u>	<u>1,030,339</u>
Cash & cash equivalents at end of period	6	<u>1,057,115</u>	<u>897,507</u>

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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 on a going concern basis using the historical cost convention 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 Association'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 these Notes.

1.4 Rounding

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

2 The Local Government Reporting Entity

The Association is a Regional Subsidiary under Section 43 and Schedule 2 of the SA Local Government Act 1999.

The Constituent Councils are:

Berri Barmera Council
Coorong District Council
District Council Loxton Waikerie
District Council Karoonda East Murra
Mid Murray Council
Renmark Paringa Council
Rural City of Murray Bridge
Southern Mallee District Council

All funds received and expended by the Group have been included in the Financial Statements forming part of this Financial Report.

3 Income recognition

3.1 Revenue

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

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

In other cases, AASB 1058 applies when Association enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the Association to acquire or construct a recognisable non-financial asset that is to be controlled by the Association. In this case, the Association recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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, except for trade receivables from a contract with a customer, which are measured at the transaction price.

5 Payables

5.1 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.

5.2 Payments Received in Advance & Deposits

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

6 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.

7 New and amended standards and interpretations

The Association applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2022. New standards and amendments relevant to the Association are listed below. The Association has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

8 Superannuation

The Association contributed the statutory 10.5% Superannuation Guarantee to the nominated superannuation fund of the Executive Officer.

9 Provisions

9.1 Employee Benefits

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

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based on-costs) to be made in respect of services provided by employees up to the reporting date.

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. No payment is made for untaken sick leave.

10 Contingent Liabilities and Contingent Assets

At 30 June 2023, the Association is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in this financial report.

11 Events after the end of the reporting period

There are no events subsequent to 30 June 2023 that need disclosure in the financial statements.

12 Economic Dependence

The Association is dependent on the Local Councils within its jurisdiction and other funding bodies for the majority of the revenue used to operate the business. At the date of this report, the Board believe that the Local Councils and other bodies will continue to fund the Association.

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 2 - INCOME

	2023	2022
Notes	\$	\$
COUNCIL SUBSCRIPTIONS		
<u>General Subscriptions</u>	<u>215,204</u>	<u>199,695</u>
	215,204	199,695
INVESTMENT INCOME		
Interest on investments:		
Local Government Finance Authority	<u>27,332</u>	<u>6,478</u>
	27,332	6,478
GRANTS, SUBSIDIES, CONTRIBUTIONS		
Other grants, subsidies and contributions		
Regional Capacity Buildings	40,000	42,783
Community Wellbeing Alliance	40,000	40,000
Building Better Regions	<u>36,232</u>	<u>-</u>
	116,232	82,783
Sources of grants		
Commonwealth government	76,232	42,783
State government	<u>40,000</u>	<u>40,000</u>
	116,232	82,783

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 3 - EXPENSE

	Notes	2023 \$	2022 \$
EMPLOYEE COSTS			
Salaries and Wages		150,000	-
Employee leave expense		12,492	-
Superannuation	1.8	15,750	-
Workers' Compensation Insurance		1,650	-
Total Operating Employee Costs		179,892	-
 Total Number of Employees		 1	 -
<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		2,900	3,200
Elected members' expenses		3,025	3,200
Subtotal - Prescribed Expenses		5,925	6,400
<u>Other Materials, Contracts & Expenses</u>			
Accounting Services		3,726	-
Administration Support		-	7,433
CEO Succession Planning		1,950	21,793
Computer & Software		2,076	2,347
Executive Officer Contract Services		-	121,780
Insurance		6,725	4,804
Meeting Expenses		2,281	2,140
Office Expenses		5,184	-
Project Expenditure		50,268	202,719
Website Maintenance		50	4,116
Sundry		2,606	304
Subtotal - Other Materials, Contracts & Expenses		74,866	367,436
		80,791	373,836

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 4 - CURRENT ASSETS

		2023	2022
CASH & EQUIVALENT ASSETS	Notes	\$	\$
Cash on Hand and at Bank		103,704	156,621
Deposits at Call		953,411	740,886
		<u>1,057,115</u>	<u>897,507</u>
TRADE & OTHER RECEIVABLES			
Subscriptions - General & Other		2,366	16,500
GST Recoupment		-	13,571
		<u>2,366</u>	<u>30,071</u>

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 5 - LIABILITIES

		2023		2022	
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		-	-	15	-
Payments received in advance		40,000	-	40,000	-
Accrued expenses - other		10,347	-	-	-
GST Payable		12,494	-	1,500	-
		<u>62,841</u>	<u>-</u>	<u>41,515</u>	<u>-</u>
PROVISIONS					
AL Employee entitlements (including oncosts)		12,492	-	-	-
		<u>12,492</u>	<u>-</u>	<u>-</u>	<u>-</u>

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 6 - 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	2023 \$	2022 \$
Total cash & equivalent assets	4	1,057,115	897,507
Less: Short-term borrowings		-	-
Balances per Cash Flow Statement		<u>1,057,115</u>	<u>897,507</u>

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

Net Surplus (Deficit)	98,085	(84,880)
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	27,705	(20,917)
Net increase (decrease) in trade & other payables	21,326	(27,035)
Net increase (decrease) in other provisions	12,492	-
Net Cash provided by (or used in) operations	<u>159,608</u>	<u>(132,832)</u>

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits **Accounting Policy:** initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned

Terms & conditions: Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 4.3% as at 30 June 2023 (2022: 1.05%)

Carrying amount: approximates fair value due to the short term to maturity.

Receivables - Trade and other debtors

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.

Carrying amount: approximates fair value.

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 Association.

Terms & conditions: Liabilities are normally settled on 30 day terms.

Carrying amount: approximates fair value.

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2023	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	1,057,115			1,057,115	1,057,115
Receivables	2,366			2,366	2,366
Total	1,059,481	-	-	1,059,481	1,059,481
<u>Financial Liabilities</u>					
Payables	22,841			22,841	22,841
Total	22,841	-	-	22,841	22,841

2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	897,507			897,507	897,507
Receivables	30,071			30,071	30,071
Total	927,578	-	-	927,578	927,578
<u>Financial Liabilities</u>					
Payables	1,515			1,515	1,515
Total	1,515	-	-	1,515	1,515

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7 - FINANCIAL INSTRUMENTS (con't)

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 Association.

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 Association is the carrying amount, net of any impairment. All Association investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Note 4 in relation to individual classes of receivables, exposure is concentrated within the Association'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 Association'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 Association 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. The Association also has available a range of bank overdraft and standby borrowing facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. The Association 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.

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 8 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Association include the Mayors/Chairpersons of the constituent Councils and the CEO. The following total compensation was paid:

	2023	2022
	\$	\$
CEO salary and superannuation	165,750	-
CEO Contract	-	121,780
Member Allowance	3,025	3,200
TOTAL	168,775	124,980

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

During the reporting period, no Key management Personnel or parties related to them had any transactions on more favourable than those available to the public.

OTHER RELATED PARTIES

Amounts received from Related Parties during the financial year and owed by Related Parties at the end of the financial year (inclusive of GST).

	2023	2022
	\$	\$
Berri Barmera Council	23,726	21,630
Coorong District Council	19,923	17,559
District Council Loxton Waikerie	27,074	24,080
District Council Karoonda East Murra	10,343	9,444
Mid Murray Council	26,004	22,800
Renmark Paringa Council	22,000	19,165
Rural City of Murray Bridge	41,320	35,420
Southern Mallee District Council	13,343	11,632
SLRP Surcharge	31,472	37,965
TOTAL	215,205	199,695

Description of Services provided to all Related Parties above:

The Association's primary purpose focuses on the wealth, wellbeing and social cohesion of these communities via a sustainable approach of productive landscapes and natural environment. Its focus is on the key roles of local government.

Thank you

To the MRLGA Board, CEO Network, Committees, Berri Barmera Council, Coorong District Council, District Council of Karoonda East Murray, District Council of Loxton Waikerie, Mid Murray Council, Renmark Paringa Council, Rural City of Murray Bridge, Southern Mallee District Council, Elected Members, Landscape Board MR, Regional Development Australia MR, PIRSA, SAROC, LGA, engaged consultants, ZEMC, ZEST, SAPOL, Wellbeing SA, SA State Government Departments, MDA, MDBA, LGFA, First Nations and our vibrant, passionate, hard working and connected community. Thank you for your ongoing efforts to nurture the Murraylands and Riverland region to a :

Connected Region, Resilient Community, Economic Opportunity and Healthy Environment .





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