



Annual Report
2019/20



ACKNOWLEDGEMENT OF COUNTRY

Coorong District Council Members acknowledge and pay respect to the Traditional Custodians of the land and waters, the Ngarrindjeri People whose ancestral lands are on which we meet today. 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 Nation People.

2019/20 Annual Report adopted by Council on 17 November 2020.

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Mayor's Message



Welcome to the Coorong District Council's 2019/20 Annual Report. I am pleased to present this report which integrates with our Strategic Management Plan 2016-2020.

Presently, a new Community Vision Plan 2021-2025 (which will replace the aforementioned plan), is in the early stages of consultation with the community to ascertain the services and projects residents want to see in their region in the years ahead. Council looks forward to engaging with residents, planning appropriately and delivering results efficiently.

Over the last twelve months we have seen the completion and opening of the Dickson Reserve Fixed Floating Pontoon, the upgrade of Myrtle and Pontt streets in Taillem Bend, continued work on the Murray Coorong Trail which snakes through the district and the ongoing contribution for various programs that Council supports. The Drought Communities funding also saw an important boost to many community, sporting and Council assets.

In summary of this past year, there is no glossing over of the pandemic that hit the world in early 2020. No corner of the world, including ours, was unaffected by the Coronavirus and the many complications it caused for individuals, business owners and healthcare providers. I am pleased, however, to say that Council was steadfast in its compliance and adaptations to COVID-19 guidelines and orders issued by the government. Council maintained continuous service to residents during this time.

As we look to the future with positivity, Council Members and staff are motivated to seek out fresh and inspiring ideas to drive tourists into the heart of our communities and landscapes, to encourage the taking up of residence and employment in our local neighbourhoods and industries, and to strive for excellence in service to our residents across the district.

Cr Paul Simmons
MAYOR

Corporate Vision and Values

Vision

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

Core Values

INTEGRITY

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

COLLABORATIVE

Working as a team to achieve common goals.

PROACTIVE

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

PROGRESSIVE

Making use of new ideas and opportunities.

SERVICE EXCELLENCE

Consistently delivering quality service outcomes for external and internal stakeholders.

ENJOY WORK

Achieving satisfaction and a sense of wellbeing from work.



Population

5,537
2016 Census



Road Network

1,520 kilometres unsealed roads
369 kilometres sealed roads



State Electorates

Hammond, Mackillop



Federal Electorate

Barker

District Information

The Coorong District Council is a progressive and proactive council recognised for its diverse communities, prosperous economy and unique & highly valued environment. Council is in a unique geographical location – the gateway to the tourism regions, situated on major transport corridors and the largest rural council in the state. The area comprises dryland and broadacre farming known as the Murray Mallee.

To keep abreast of regional trends and statewide impacts, Council is a member of:

- > Regional Development Australia Murraylands & Riverland – for collaboration with neighbouring councils regarding regional programs, initiatives and economic development
- > Murraylands & Riverland Local Government Association – to advocate for regional representation and undertake region wide beneficial projects
- > Limestone Coast Local Government Association – to provide an insight into similar regional local and state issues within the lower south east of the state
- > Murray River, Lakes & Coorong Tourism Alliance – to receive direct tourism advice, leverage partnership opportunities and achieve sustainable strategic outcomes for the district
- > Murray Darling Association Region 6 – to afford effective representation at state and federal levels for sustainable management of the Murray Darling Basin
- > Coorong Suicide Prevention Network – to work proactively for the improvement of the mental wellbeing of people across the district and in an effort to build more resilient communities





Image courtesy of:
Anne Lund, local artist
Pelicans - Lake Albert, lino print, 2020

Council Members

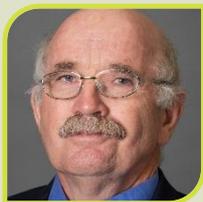
MALLEE WARD



Mayor Cr. Paul Simmons



Cr. Glynis Taylor



Cr. Neville Jaensch

PARKS WARD



Deputy Mayor Cr. Jeff Arthur



Cr. Lisa Rowntree



Cr. Brenton Qualmann

LAKES WARD



Cr. Sharon Bland



Cr. Vern Leng



Cr. Tracy Hill

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 2019/20:

- | | | |
|---|---|---|
| <ul style="list-style-type: none"> > Audit & Risk Committee > Chief Executive Officer Performance Review Committee > Coonalpyn Community Hall Committee > Coonalpyn Soldiers Memorial Swimming Pool & Caravan Park Committee > Coorong District Local Action Plan Committee | <ul style="list-style-type: none"> > Coorong Finance Committee > Coorong Infrastructure & Assets Committee > Meningie Airfield Management Committee > Meningie Cemetery Committee > Moorlands Hall Committee > Pangarinda Botanic Garden Committee > Taillem Bend Town Hall Committee | <ul style="list-style-type: none"> > Tintinara Aerodrome Management Committee > Tintinara Community Gymnasium Committee > Tintinara Community Men's Shed Committee > Tintinara Homes and Community Centre Committee > Tintinara War Memorial Hall Committee |
|---|---|---|

Corporate Governance

Policies Reviewed

- | | | |
|---|---|--|
| <ul style="list-style-type: none"> > Code of Practice – Proceedings of Council & Committee Meetings* > Community Engagement Policy > Complaints Handling Policy and Procedure under Council Members’ Code of Conduct > Corporate Credit Card Policy > Council Members’ Allowance, Benefits & Support Policy | <ul style="list-style-type: none"> > Debt Recovery & Financial Hardship Policy > Disposal of Council Land and Other Assets Policy > Emergency Management Policy > Fraud, Corruption, Misconduct and Maladministration Policy > Mayor Seeking Legal Advice Policy > Rate Rebate Policy | <ul style="list-style-type: none"> > Rating Policy > Public Interest Disclosure Policy > Volunteer Policy <p>Two policies were revoked during 2019/20:</p> <ul style="list-style-type: none"> > Healthy Eating Policy > Whistleblowers Protection Policy |
|---|---|--|

* Code of Practice reviewed in light of COVID-19 pandemic, which resulted in live streaming of Council meetings to the public.

Representation Quota

Council consists of three Wards represented by a Mayor and eight Council Members. The information below compares Coorong District Council’s representation quota with neighbouring and other comparable councils. The Representation Quota is determined by dividing the total number of electors for the area of the Council by the number of members of the Council.

Council’s Representation Quota as advised by the Local Government Association of South Australia for the period 1 July 2019 to 30 June 2020 is 420. Statement of the average Representation Quota for councils of a similar size (number of electors) to ours are:

Council	Electors	Council members (inc. Mayor)	Representation quota	Number of wards
Clare & Gilbert Valleys	6,799	10	679	0
Coorong	3,784	9	420	3
Grant	5,475	10	547	3
Adelaide Plains	6,187	10	618	3
Mid Murray	6,527	10	652	3
Naracoorte Lucindale	5,841	11	531	0
Northern Areas	3,399	9	377	4
Renmark Paringa	6,498	9	722	0
Tataira	4,478	10	447	0
Wakefield Regional	4,782	10	478	3

In accordance with the existing provision in Section 12 of the Local Government Act 1999, Council is required to review all aspects of the composition of the Council, including Ward boundaries, at least once in every eight years. Council last undertook a representation review in 2013 and the next Representation Review is scheduled for 2020/21.

Corporate Documentation

> 2019/20 Fees & Charges Schedule	> Register of Assets	> Code of Conduct (Council Members and Staff)
> Register of By-Laws	> Register of Interests (Council Members and Staff)	> Code of Practice
> Register of Community Land	> Register of Gifts (Council Members and Staff)	- Meetings of Council
> Register of Delegations	> Register of Council Members' Allowances and Benefits	- Proceedings of Council
> Register of Public Roads	> Long Term Financial Plan 2021 – 2030	> 2019/20 Annual Business Plan
> Register of Salaries		> Buildings Asset Management Plan
> Strategic Management Plan 2016 - 2020		

Confidential Orders

Council is committed to the principles of open and accountable government. Council also recognises that on occasions it may be necessary, in the broader community interest, to restrict public access to discussion and/or documents. During 2019/20 Council considered 63 items in accordance with section 90(2) and 91(7) of the Local Government Act 1999. Council reviewed all previous confidential motions and reinstated 15 items.

The grounds on which Council considered the matter and determined to exclude the public from the discussion and related documentation are outlined in the table below:

	Number of times used:
90(3)(a) Information which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)	29
90(3)(b) Information the disclosure of which: (i) could reasonably be expected to confer a commercial advantage of a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and (ii) would, on balance, be contrary to the public interest	1
90(3)(c) Information the disclosure of which would reveal a trade secret	3
90(3)(d) Commercial information of a confidential nature (not being a trade secret) the disclosure of which: (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and (ii) would, on balance, be contrary to the public interest	3
90(3)(e) Matters affecting the security of the council, members of employees of the council, or council property, or the safety of any person	3
90(3)(f) Information the disclosure of which could reasonably be expected to prejudice the maintenance of law, including by affecting (or potentially affecting) the prevention, detection or investigation of a criminal offence, or the fair to a right trial	1
90(3)(g) Matters that must be considered in confidence in order to ensure that the council does not breach any law, order or direction of a court of tribunal constituted by law, any duty of confidence, or other legal obligation or duty	14
90(3)(h) Legal advice	6
90(3)(k) Tenders for the supply of goods, the provision of services or the carrying out of works	3

Corporate Governance and Legislative Responsibilities

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(s) in 2019/20.

Ombudsman Liaison

The Ombudsman did not conduct any investigations into Council affairs during 2019/20.

Community Land

The management of Council's Community Land is governed by Division 4 of the Local Government Act 1999, which requires Council to prepare and adopt management plan(s) for its community land, and to manage community land in accordance with those management plan(s). Council owns and controls 247 pieces of land classified as community land. There was no movement regarding Council's community land management plans during 2019/20.

Freedom of Information

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	0
Access refused	0

Risk Management

During 2019/20 Council undertook three considerable pieces of work within its risk management system:

- > Improvement of the risk management system, to make it more robust and fit for purpose
- > Review and improve Council's preparedness for emergency management
- > Build capability within business continuity

Council's Business Continuity Plan (BCP) took on learnings from real life activation due to the COVID-19 pandemic. Council now has a plan and team with strong capabilities to effectively manage situations that require activation of the BCP in the future.

Procurement

Council's Procurement Policy (last reviewed May 2018) ensures that Council continues to focus on procurement initiatives and improvements to reduce potential risk to Council. An important inclusion within the policy is the "buy local" clause which states that Council will provide reasonable opportunity for competitive local businesses to supply to Council.

During 2019/20 LGA Procurement were engaged to facilitate the procurement process of tenders, who in turn ensure that procurement is completed in line with Council's Procurement Policy. Invitations were released as follows:

Tender

- > Dickson Reserve Floating Pontoon Facility

Request for Quotation

- > Kerbing Capital Replacement
- > Footpath Capital Replacement
- > Seven Mile Road Upgrade – Design Works
- > Dickson Reserve Houseboat Mooring Posts
- > Tailern Bend Depot Fuel Storage Unit

In total, 27 significant projects were awarded and delivered by Council. Moving forward, Council strives to continue achieving excellence and high standards on the delivery of projects to the community across all Council locations.

Auditor-General

During 2019/20 Council was subject to an examination of credit card use and management for the period 1 July 2016 to 30 April 2018. The findings concluded that Council did not always manage its credit cards efficiently and economically, however Council has since taken steps to establish an overarching policy and robust procedures in this regard. Report findings were also tabled in the House of Assembly on 3 March 2020.

Australian Citizenship

During 2019/20 ten citizens were conferred at Australian citizenship ceremonies across the Council district.

Council Members and Senior Officers

Council Members - Allowances

The Local Government Act 1999 prescribes that all Council Members are entitled to receive a general allowance, plus, in respect to attending Council and Committee meetings, reimbursement for expenses incurred in travelling within the Council area. Reimbursement is also available for various other instances (ie. the care of a dependent, to enable Council Members to attend meetings).

Allowances for the 2019/20 period are:

- > **Mayor:** \$41,072.00 (use of mayoral motor vehicle surrendered in April 2020)
- > **Deputy Mayor:** \$12,835.00
- > **Council Members:** \$10,268.00
- > **Chair of Audit Committee:** Rex Mooney (July 2019 – April 2020) \$1,550.00, Michele Bennetts (April 2020 onwards) \$852.50
- > **Council Assessment Panel Presiding Member:** Bruce Ballantyne \$2,634.50
- > **Council Assessment Panel Independent Members:** Cherry Getsom \$1,550.91, Graham Gates \$1,676.03, Graham Gaston \$1,857.00

Council Members – Attendance at Meetings

During 2019/20 Council held twelve ordinary meetings and eight special meetings.

	Attendance
Mayor Cr. Paul Simmons	20
Deputy Mayor Cr. Jeff Arthur	19
Cr. Sharon Bland	18
Cr. Tracy Hill	20
Cr. Neville Jaensch	17
Cr. Vern Leng	17
Cr. Brenton Qualmann	20
Cr. Lisa Rowntree	20
Cr. Glynis Taylor	20

Council Members - Training

Training provide for Council Members related to the following topics:

- > Media liaison and management
- > Public Interest Disclosure Act
- > Changes to the Planning, Development and Infrastructure Act 2016

Other training/conferences attended included Murray Darling Association National Conference & Annual General Meeting, Local Government Association Conference & Annual General Meeting, National Local Roads & Transport Congress and Mayors Forum.

Senior Officers – Salary Packages

The following information reflects the number of senior executive officers and information on allowances and benefits as part of a salary package as at 30 June 2020.

Chief Executive Officer, contract consisting of:

- > Contract salary (in lieu of overtime payments)
- > Pay increase to be determined at annual performance review
- > Motor vehicle allowance in lieu of provision of Council supplied motor vehicle
- > Superannuation as per SA Superannuation and Local Government acts
- > Provision of a mobile telephone, laptop and tablet
- > Reimbursement of all expenses relating to the performance of the position

Director Community & Corporate and Director Infrastructure & Assets, contract consisting of:

- > Contract salary (in lieu of overtime payments)
- > Pay increase to be determined at annual performance review
- > Motor vehicle allowance in lieu of provision of Council supplied motor vehicle
- > Superannuation as per SA Superannuation and Local Government acts
- > Provision of a mobile telephone, laptop and tablet
- > Reimbursement of all expenses relating to the performance of the position

Audit & Risk Committee

Council's Audit & Risk Committee met three times during 2019/20. Its purpose is to comply with legal and regulatory obligations, establish and maintain an appropriate financial internal control framework, monitor the financial performance of Council and observe procedures around operational risk and compliance.

Membership and associated attendance at committee meetings comprised:

	Attendance
Rex Mooney (Independent Presiding Member)*	2
Michele Bennetts (Interim Presiding Member)**	1
Mayor Cr. Paul Simmons***	1
Cr. Sharon Bland	2
Cr. Tracy Hill	3
Cr. Lisa Rowntree	2
Cr. Glynis Taylor	3

* Resigned 16 April 2020

** Interim appointment made 21 April 2020

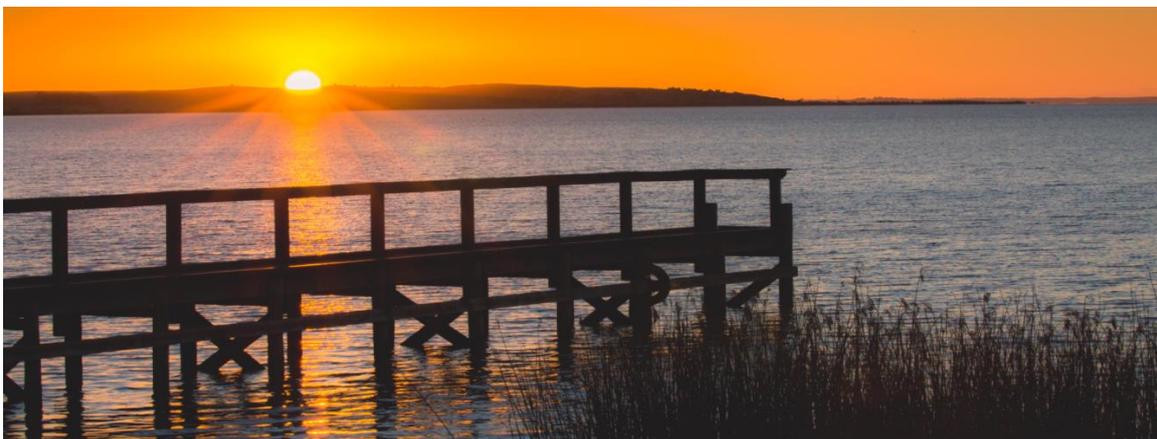
*** Resigned 21 April 2020 in order to maintain Councillors' membership as is, nor automatically required to be ex officio

The Audit & Risk Committee generally uses its work program to determine the matters for discussion at each meeting. The program is updated prior to each meeting and members can add to the program with the consensus of the Committee. The following reflects key considerations for the Committee during the review period:

- > Adoption of the 2018/19 Annual Financial Statements
- > Budget reviews in relation to budget variances
- > Monitoring of internal controls
- > Review of Treasury Management, Corporate Credit Card and Council Members Allowances, Benefits & Support policies
- > Review of the 2020/21 Draft Annual Business Plan & Budget
- > Review of the 2021 – 2030 Long Term Financial Plan

Auditor Remuneration

Council's external auditors for 2019/20 were Bentleys SA Pty Ltd, who have been appointed for the 2016 – 2021 period. The total remuneration for undertaking the annual audit of Council's financial statements and associated audit work was \$20,280.



Sunset, Lake Albert

Annual Business Plan Performance Measures



Theme 1 – Community Wellbeing

A caring, healthy and resilient community

Performance Measure	Outcome
<p>Beautification of Council reserves</p> <p>Volunteers are provided clear direction and support regarding what is required.</p>	<p>Achieved – technical and coordination support provided by three external bodies.</p>
<p>Council Local Action Plan staff work collaboratively with Natural Resource Management* and landholders in the management of declared plants and woody weeds.</p> <p><small>* transitioned to the Murraylands and Riverland Landscape Board as of 1 July 2020</small></p>	<p>Achieved – 51 landholders supported to complete weed and pest animal control.</p>
<p>Indigenous Australians</p> <p>Work collaboratively with the Kungan Ngarrindjeri Yunnan authority to provide support to the local Indigenous populations.</p>	<p>Achieved - in 2020 the Ngarrindjeri Aboriginal Corporation was formed and superceded the Kungan Ngarrindjeri Yunnan authority. Council is currently forming relationships with this new prescribed body.</p>
<p>Work collaboratively with the Raukkan Community Council to assist them achieve long term integrated sustainability for their local community.</p>	<p>Achieved - COVID-19 delayed this work as access to the area was closed. New relationships are being formed over 2020/21. Drought Communities Programme and Murray Coorong Trail funding are part of this new relationship.</p>
<p>Develop a Reconciliation Action Plan (RAP).</p>	<p>Achieved - registered with Reconciliation SA to complete a 'Reflect'/Stage 1 RAP. This will be finalised in 2020/21.</p>
<p>Access and Inclusion</p> <p>Develop a Disability Access & Inclusion Plan.</p>	<p>Achieved – due for adoption in 2020/21.</p>

Community Capacity

Youth are recognised as an important part of the Districts future

Achieved - Council continues to resource youth, recreation and community capacity building.

Recreation facilities are recognised as an important part of the districts liveability element.

Achieved – continued relationship with STARCLUB assists with community participation in this regard.

Libraries

The initiatives of the Libraries Forward Plan are implemented.

Not achieved – budget review underway.

Volunteers

Introduce a Volunteer Management Program.

Achieved – program was a key task for Council's Volunteer Management Officer during 2019/20.



Camping grounds, Narrung



Theme 2 – Infrastructure & Townships

A strong sense of civic pride and well-maintained townships

Performance Measure	Outcome
Signage	
Continue to develop and implement tourism wayfinding and signage systems and infrastructure.	Achieved – various tourism and history signage installed.
Public Spaces and Infrastructure	
Implement a robust and fit for purpose monitoring regime of our public spaces and infrastructure.	Achieved – Skytrust system rolled out to capture hazards in public spaces.
Public Space Improvements	
Improve the functionality and economic potential of Dickson Reserve Taillem Bend.	Achieved – houseboat mooring and floating pontoon boat mooring facilities scoped out and finalised.
Improve the allocation for park furniture and investigate other park improvements.	Achieved – external funding sourced to provide capital upgrade to Council’s park and reserve facilities.
Waste Management	
Improve waste management.	Achieved – ongoing review and contract management of Council’s waste contract.
Footpaths	
Maintain footpaths.	Achieved – new footpaths provided as a result of external funding.
Community Wastewater Management Systems (CWMS)	
Maintain operations of CWMS.	Achieved – Taillem Bend Waste Water Treatment Plant upgraded.
Taillem Bend Public Toilets	
Design plans for upgrade.	Achieved – construction scheduled 2020/21.



Theme 3 – Prosperity & Sustainability

A prosperous and sustainable district

Performance Measure	Outcome
Murray Coorong Trail	
Deliver two stages of the Murray Coorong Trail.	Achieved – implementation temporarily halted due to COVID-19.
Tourism	
Implementation of the Murray River, Lakes and Coorong brand.	Achieved – maintained branding during COVID-19 'welcome back' campaign.
Maintain strong relationship with Regional Development Australia Murraylands & Riverland.	Achieved – Chief Executive Officer maintains membership on the Murray River, Lakes & Coorong Tourism Alliance.
Risk Management	
Review the Risk Management Policy.	Achieved - Risk Policy, Framework and Communications Plan to be adopted at October 2020 Audit & Risk Committee meeting.



Pelican Path, Meningie



Theme 4 – Leadership & Collaboration

Collaborative and respectful relationships amongst community, Elected Members and Council staff

Performance Measure	Outcome
Improved streamlining and IT lead procedures for Council activity	
Implement on-line timesheets.	Not achieved - review of corporate business system underway.
Implement on-line regulatory inspection forms.	Achieved – regulatory forms updated and available on Council’s website.
Corporate Communications	
Review our current corporate communication channels.	Achieved – internal resourcing allocated to carry out review and implement recommendations moving forward.
Human Resources	
Review current human resources policy and procedures.	Achieved - a revised Performance & Development Review has been developed, with training to be scheduled. Alignment with a corporate training plan is awaiting COVID-19 restrictions to be lifted so Council can engage with registered training organisations in a full capacity once again.
Work Health & Safety	
Recommendations and actions in the Work Health Safety annual plan are actioned.	Achieved – partial (on track to be completed by September 2020).
Develop a Safety Culture.	Achieved – safety item appears on all internal meeting agendas. Safety statistics reported monthly to Council.

Mowantjie Willauwar Conservation Park





Community Development

Coonalpyn Fresh Food Project

Council were successful in receiving \$17,603 in funding under the SA Health – Wellbeing SA – SA Healthy Towns Challenge program. This funding was to support the development and implementation of the “Coonalpyn Fresh Food Project.” The project aimed to make fresh food accessible to the residents of Coonalpyn through the coordination of a weekday delivery service of fresh fruit, vegetables and meat in partnership with local food suppliers.

Due to logistical challenges the project was re-scoped to deliver the Coonalpyn Community Garden Project - a partnership project between the Coonalpyn Community Hub and Council, bringing community volunteers together to establish and provide ongoing maintenance of the garden.

With COVID-19 restrictions in place, funding partners extended the program timelines and the project recommenced in May 2020 with a completion date of December 2020.

Community Events

In order to deliver a conservative, sustainable budget during 2019/20, Council did not commit funds to its Community Events, Grants & Donations program. Separate to this program, Council did receive requests and commit to offer funding support for the following events/activities/community groups:

- > Lake Indawarra Paddle SA: \$500
- > Peake Baptist Church Christmas Carols: \$500
- > Meningie Christmas Festival: \$1,000
- > Sherlock Community Country Music Festival: \$1,000

- > Coonalpyn Communication Network: \$11,000
- > Taillem Bend Christmas Parade were approved \$1,000 in funding support, however retracted their request due to being financially stable

NAIDOC Week

Council participated in National Aborigines and Islanders Day Observance Committee (NAIDOC) Week by hosting two flag raising ceremonies across the district. To further promote NAIDOC Week an additional ceremony was held at Taillem Bend.

Conducting the Welcome to Country was guest speaker Ngarrindjeri Elder Aunty Valda Rigney, followed by addresses by Mayor Paul Simmons, Adrian Pederick MP and Tony Pasin MP. A special performance by Rritjaruka – The Willy Wagtails, a local Meningie Ngarrindjeri dance troupe, was held to support the occasion.

NAIDOC Week celebrations are held across Australia each July to celebrate the history, culture and achievements of Aboriginal and Torres Strait Islander peoples. It is an important part of this reconciliation process.



Rritjaruka – The Willy Wagtails

Arts and Culture

Council recognises the significant benefits that arts have on our communities and continued to support the program during 2019/20.

The Coorong Gallery delivered another successful calendar of exhibitions comprising of both community and travelling exhibitions.

- > Country Arts SA Touring Exhibition - Robyn Stacey – Ray of Light
- > 2019 SALA Exhibitions held in Tailem Bend, Tintinara and Meningie
- > First Impressions – Print making
- > Country Arts SA Touring Exhibition - Kunyi June Anne McInerney - My paintings speak for me
- > Inquisitive Country Boy by - local exhibitor John Barrie

The Meningie Information Hub hosted eight exhibitions during 2019/20 comprising local artists, while the Tintinara Customer Service Centre hosted one exhibition during the South Australian Living Artists (SALA) festival.

Initiatives delivered across the district were restricted due to both COVID-19 and a reduced budget.

Community Libraries

Council provided ongoing support for the delivery of public library services through the provision of funding that supports five (5) libraries across the region. A total of 2,053 members are registered with One Card Library memberships with 1,067 being non-school based memberships. During 2019/20 a total of 52,737 items were borrowed.

During 2019/20 limited promotional activities were undertaken which included:

- > Promoting ongoing awareness of library services
- > Dissemination of library news and events through Council's social media and newsletter platforms

Volunteers

Council delivers a range of volunteer programs with approximately 180 active volunteers who contribute to an estimated 27,600 hours to community programs including town beautification, environmental initiatives, visitor servicing and general assistance across the district.

Council appointed a part time Volunteer Management Coordinator in May 2020 to manage the growing demands of volunteer management as required by legislation. Council has developed a volunteer management framework and introduced a suite of documents including processes, policies and procedures. Council places a great level of value on its volunteers and is committed to providing leadership for the community and ensuring efficient and effective management of the community's resources.

Youth Development

Council continues to support youth activities across the district through the Mobile Skate Ramp, Imagination Playground, Hoopinotor, BMX Track and Giant Games resources available for hire. COVID-19 impacted youth and community activities during the latter part of 2019/20, which consequently limited engagement and program development.



Volunteers, Tailem Info Station

Public Health & Regulatory Services

Food Safety

Council is one of 21 councils across the state participating in the Food Safety Rating Scheme. This scheme provides a five star rate to businesses to proudly let customers know food safety standards have been met. COVID-19 restrictions limited Council's food safety activities during 2019/20, including postponement of annual food safety training.

Mosquito Management

Council continued its engagement with the University of South Australia to implement a mosquito management plan across the Council area. The work undertaken to understand the environment and conditions that encourage the proliferation of mosquito-borne diseases continues to be an important and effective activity across the district.

Animal Management

	Number
Total dogs registered	1,971
Wandering dog complaints/issues	61
Dog returns without expiation	48
Dogs impounded	13
Dogs claimed by owner	3
Dogs euthanased	2
Dogs re-homed through rescue organisation	8
Barking dog complaints	19
Dog attacks (person/another dog/stock)	8

Local Nuisance & Litter Control

	Number (Resolved)
Noise complaints – generators, motors etc	3 (3)
Noise complaints – roosters	4 (4)
Gas gun complaints	1 (1)
Illegal dumping	31 (31)
Nuisance animals/insects	15 (15)
Wandering stock (fencing issues)	15 (15)
Smoke complaints	3 (15)
Odour complaints	4 (4)
Unightly premises	3 (3)
Offences under the Act that were expiated	0
Offences under the Act that were prosecuted	0
Nuisance abatement notices issued	0
Civil penalties negotiated	0



Food awareness session, Meningie Kindergarten

Home & Community Care

Commonwealth Home Support Programme

Council auspices delivery of the federal government's Commonwealth Home Support Programme (CHSP) through the Tailem Bend Community Centre. The program provides services that assist senior Australians access entry-level support services to live independently and safely at home. It covers the Hills, Mallee and Southern Service area (this includes the Coorong district, Karoonda, Lameroo, Murray Bridge, Mount Barker, Adelaide Hills, Strathalbyn and Yankalilla).

A prime objective of CHSP funding is to provide services that enable clients to have more independence. The Tailem Bend Community Centre meets this objective by providing home modifications, accommodating wheelchairs and walkers at all outings and providing support (through staff and volunteers) for clients to attend events and activities that they otherwise may have been unable to access. 86% of eligible Coorong residents received support in this regard during 2019/20.

In 2019/20, of the 3,233 clients who used CHSP services:

- > 38% were from Tailem Bend
- > 18% were from Meningie
- > 13% were from smaller Coorong townships (ie. Coonalpyn, Culburra, Coomandook, Ki Ki)
- > 7% were from Tintinara

CHSP activities included:

- > A trip to ABC Adelaide studios
- > A silent disco held at Jallarah Homes
- > A dolphin river cruise at Port Adelaide
- > Melbourne Cup luncheon at Tailem Bend Town Hall
- > Christmas lunch

Community events included:

- > Meningie Food Fair
- > Tailem Bend Christmas Parade

Sport & Recreation

STARCLUB

The STARCLUB Murraylands program continues to be the leader in the state with the most clubs registered and STARCLUB recognised clubs in South Australia. Within the Council district there are 22 clubs that are registered with the STARCLUB program, with 7 having achieved STARCLUB recognition. Over 85% of sporting clubs in the Council district are engaged in the STARCLUB program.

The STARCLUB Field Officer continues to support clubs with regards to funding opportunities.

The following clubs were successful in receiving STARCLUB grant funding during 2019/20 to improve the quality of sport and active recreation opportunities:

- > Lake Albert Golf Club
- > Lake Albert Gun Club
- > Peake and Districts Sporting Club
- > Tailem Bend Bowling Club
- > Tailem Bend Cricket Club
- > Tailem Bend Football Club
- > Tailem Bend Netball Club
- > Tintinara Golf Club
- > Tintinara Netball Club



Tailem Bend Bowling Club members celebrating STARCLUB funding



Infrastructure & Townships

Road Network

Unsealed Roads

29.2 kilometres of unsealed roads were re-sheeted during 2019/20. Works included Carcuma, Emu Springs, Flowery Plain, Gumwell and Jones roads.

Road Reconstruction

26 sealed roads/intersections were reconstructed as part of Council's road re-sealing program. This included a combination of spray seal and asphalt reconstruction totalling 84,626.3 square metres. Works included the Old Dukes Highway, Second Avenue and Fiebig, Kulkawarra Tauragat Well and Yumali roads.

Kulde Road received an upgrade to a standard suitable for heavy vehicle movement. Over 13 kilometres of road was widened and shoulders sealed.

Road Upgrades

Myrtle Place, Pontt Street and Trilby Road were all upgraded from existing unsealed roads to sealed roads. Myrtle Place and Pontt Street were also kerbed to manage the stormwater runoff from the roadway.

Waste Management

862 tonnes of domestic waste was collected in 2019/20. This compares to 930 tonnes collected in 2018/19, which is a positive diversion from landfill.

263 tonnes of recyclable waste was collected in 2019/20. This compares to 278 tonnes from 2018/19. Green organics waste collected was 255 tonne in 2019/20 compared to 327 tonne in 2018/19.

Capital Works

Major Projects

The feature project of the 2019/20 Capital Works Program was the Dickson Reserve Activation project. This project included the creation of a houseboat mooring facility including installation of mooring posts and the construction of a floating pontoon facility. This will allow vessels of all sizes (ranging from small recreation vessels to the Captain Proud) to moor and enjoy the Taillem Bend area.

The Taillem Bend train received some much needed safety improvements including new fencing and compliant access to the rear of the train tender.

During 2019/20 works commenced on two major grant funded projects with completion spanning subsequent financial years (Meningie North Jetty Upgrade 2020/21, Raukkan Walking Trail Project 2021/22). Work has started on replacement of the Taillem Bend Toilet Block project and the Coorong Civic Centre Streetscape Upgrade, with completion due in 2020/21.



Pontt Street sealing, Taillem Bend

Drought Communities Program

In partnership with the Federal Government, Council delivered \$1 million of projects through the Drought Communities Program. The following projects were completed in round one as at 30 June 2020, with a further round scheduled for completion by 31 December 2020:

- > Tailem Bend Street Sealing
- > Peake Public Toilet Upgrade
- > Raukkan Gallery Restoration
- > Meningie Footpath Upgrade
- > Sherlock Public Toilet Upgrade
- > Coomandook Footpath Upgrade
- > Tailem Bend Cricket Clubrooms fit-out
- > Meningie Lions Jubilee Park upgrade (power boards, power points and lighting)
- > Town Cemetery Upgrades at Peake, Coonalpyn, Tintinara, Meningie and Tailem Bend



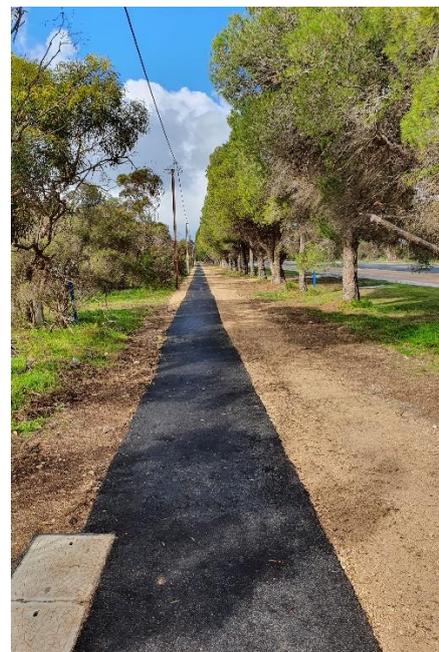
Footpath and kerb sealing works, Meningie

Community Facilities

A major milestone for the Community Facilities department was the upgrade of the Tailem Bend Wastewater Treatment Plant. The upgrade provided a 33% increase in capacity from its existing average daily flow capacity of 250 kL/day up to 325 kL/day. This will allow for an additional 110 connections to the Community Waste Management System. The modifications also provides an increase in peak flow capacity to nearly double the existing capacity for shorter periods to allow for extra flows from visitors patronising Tailem Bend businesses as they travel to and from the South East.

In addition to the treatment plant upgrade, the following work was successfully completed throughout the district:

- > Installation of new automatic irrigation systems at the Meningie RSL Memorial Park and Dukes Highway Coonalpyn Road Reserve (adjacent to the SA Ambulance Service station)
- > Installation of new gutters at the Meningie Chambers Building
- > Replacement of a significant quantity of deteriorated walkway boards at Meningie North Jetty
- > Installation of a new junior multi-play equipment station (including new rubber soft-fall) at the Tailem Bend Train Park
- > Installation of a new swing set at Brownies Park, Tintinara
- > Installation of a new mezzanine staircase and security wall at the Tailem Bend Hall
- > Renovations to Coonalpyn Town Hall with new carpet to the entry foyer, new staircases to the stage, door replacement to the kitchen & mezzanine and internal and external masonry repairs



Footpath works, Coomandook



Prosperity & Sustainability

Environmental Sustainability

Local Action Plan (LAP)

A memorandum of understanding has been in place since 2010 with the Tatiara District Council to work together to deliver sustainable agriculture and environmental projects. This partnership has seen the delivery of several large scale on ground works projects. Work continues in many areas including bushfire landscape recovery, sandy soils projects, management of environmentally significant council managed lands and Tatiara Creek management.

Significant externally funded projects during 2019/20 include:

	Amount
Tatiara Creek Management Plan (State)	\$10,000
Sherwood Fire Recovery Area (Cmwth)	\$20,000

The Coorong Tatiara Local Action Plan (CTLAP) continues to deliver projects across a wide range of areas delivering benefits in the areas of environmental enhancement, sustainable agriculture and land management. Key project themes across the 2019/20 reporting period included:

- > Revegetation
- > On farm water security
- > Bushfire recovery projects
- > Pest animal and weed control
- > Dryland salinity management
- > Wetland and turtle management
- > Enhancing and managing sandy soils
- > Promoting advances in on farm technology
- > Working with volunteers in our environment

Managing Pests and Weeds

External funds amounting to \$243,158 was received under the “Communities Combating Pests and Weed Impacts During Drought” program for weed and pest animal control activities.

Incentives for land managers targeted African Boxthorn, African Love Grass, and Silverleaf Nightshade weeds. The project also targets rabbits and foxes.

The project has offered:

- > 50% of overall pest plant control costs to participating farm businesses
- > Subsidised baits for fox and rabbit control
- > Access to Portable Rotor Wipers for African Lovegrass control
- > Technical advice through one on one support
- > Coordinated landholder workshops

An additional funding application has been made to continue this work into the 2020/21 financial year.

20 Million Trees

This project augmented critical habitat within the Coorong and Tatiara districts. The project restored 117 hectares of habitat within the RAMSAR listed wetlands through establishing 55,720 trees across a number of private properties. It has also restored 34 hectares of Grey Box Grassy Woodlands by planting trees and associated understorey.

Coorong Environmental Projects

The CTLAP team continue to attract funding to contribute towards environmental related projects specifically within the Coorong local government area. These projects range from:

- > Supporting, promoting and organising farm forestry field days
- > Implement a monitoring program at a breeding hotspot for River Murray short & long necked turtles
- > Working with the Pangarinda Botanic Garden Committee to upgrade existing tracks and further develop vehicle and walking access tracks throughout the site to reduce the opportunity of spread of soil borne fungus diseases and other weeds into areas where rare and endangered native plants are growing

Lined Catchments and Water Harvesting

2019/20 saw the delivery of four lined water harvesting catchments and one weather station in the Salt Creek/Woods Well area, working in collaboration with four farm businesses. This project included a live demonstration to Coorong livestock producers of how to build a lined catchment in four unique situations.

Water Security

With funding support from the National Landcare Program - Smart Farms Program (an Australian Government Initiative), the CTLAP and Coorong Water Security Advisory Group undertook the "Coorong Water Security Innovations Applied Project" for the 2018 – 2020 period. As well as the delivery of Water Security Technology Tours the project has included the production of fact sheets, technical notes and testing innovative water security technologies.

The following externally funded projects carry over to 2020/21:

	Amount
Lined Catchments Water Harvesting (State)	\$370,000
Water Security Innovations Applied (Cmwh)	\$69,320

Dryland Salinity

A range of works in the area of addressing and improving our understanding of dryland salinity across our district took place during 2019/20. This work included:

- > Investigating the extent, cause and impact of increases in the area of dryland salinity
- > Fine tuning saltland pasture options and understanding of how to overcome soil constraints
- > Improved understanding, interpretation and promotion of regional recharge, plant water use and groundwater data
- > Producing up to date and accessible technical information to support land managers
- > Continuing to work with local groups to share information

Sandy Soils

The Coorong district landscape is largely based on sandy soils. During 2019/20 and into the ensuing financial year, the CTLAP supports our land managers to manage these soils for optimum land management outcomes, as well as aiming to increase crop & pasture growth and production.

This work delivers additional land management benefits in the areas of wind erosion, ameliorating dryland salinity through improved water use and recognising & treating soil acidity which is becoming more prevalent across the district.



Landholder education session, Malinong

Environmental Sustainability – External Funding Summary

The following table depicts the vast array of externally funded projects managed by the CTLAP, both during 2019/20 and into the future.

Project	Funding Body	Start Date	End Date
Pests and Weeds Projects			
Communities Combatting Pests and Weeds During Drought Program	Commonwealth	July 2019	July 2020
Water Security Projects			
Coorong Lined Catchment Project	State	July 2019	July 2021
Soils Projects			
Meningie-Field Healthy Soils Group	Private	May 2019	May 2021
Sub Regional Sandy Soils & Acidity Project*	State	February 2020	September 2020
Community Engagement Projects			
Community Grant 2019/20	State	July 2019	September 2020
Ag Knowledge Grants – Coomandook Ag Bureau and Mallee Sticky Beak Tours	State	August 2019	June 2021
Environmental Projects			
Ag Knowledge Grants – Farm Forestry	State	September 2019	June 2021
River Murray Turtle Protection	Commonwealth	September 2019	June 2021
Pangarinda – Tracks and Trails	Commonwealth	September 2019	June 2021
Salinity Projects			
Applying Coorong Dryland Salinity Review	State	October 2019	September 2020
Mallee Seeps Project	Commonwealth	February 2019	September 2020
Responding to Dryland Salinity Now*	Commonwealth	June 2019	June 2021
Tatiara District Local Action Plan Projects			
Tatiara Creek Restoration Projects	State	April 2019	September 2020
Sherwood Canopy Cover	Commonwealth	January 2020	June 2021
Soil Probes and Weather Stations	Commonwealth	April 2020	January 2021

* Denotes benefits across the Coorong and Tatiara local government areas

Development Services

Development Statistics

	Number
New dwellings	14
Swimming pools	4
Hay sheds	10
Land division	11
Change in use of building	5
Tourist facilities (additions/signage)	5
Commercial additions/alterations	7
Demolition of existing dwellings	3
Dwelling additions and alterations over \$2,000	6
Domestic outbuildings and minor additions/alterations	37
Commercial development (including primary production)	27
Other (ie. shipping containers, jetty, retaining walls, variations)	32
Total development applications lodged	161

Tourism and Events

Tourism Development

Across the district COVID-19 had a significant impact on the tourism industry, which saw many operators temporarily close or reduce operations as a result of travel restrictions placed on regional, interstate and international travel. As domestic restrictions gradually eased from June 2020, the industry saw a welcome return of visitors.

During this time Council completed and continued to work on a range of tourism development initiatives and infrastructure projects, with the key focus being on trail development and visitor servicing. Council's approach to tourism development is to strategically align its own objectives to those of both the state and regional tourism authorities.

Visitor Information

The Meningie Information Hub extended its hours to seven days a week in order to accommodate growing visitor numbers. Prior to COVID-19 the Meningie Information Hub recorded an increase of 967 visitors compared to the same time (March) in 2019.

Council resumed care and control of the Tailem Info Station and Rail Museum in late 2019 and commenced recruiting new volunteers prior to the onset of COVID-19.

Wayfinding and Signage

Council installed innovative stobie pole signage at Coonalpyn as well as additional interpretive signage for the Tailem Bend Historic Rail Trail.

Murray River, Lakes & Coorong Tourism Alliance

Council continues to support the Murray River, Lakes & Coorong Tourism Alliance. A major project for 2019/20 saw a restart campaign following easing of COVID-19 regional travel restrictions. Another key initiative included a signage review, due for completion in 2020/21. This will see signage at major entry points to the tourism district reskinned and replaced with striking images and state branding. The South Australian Tourism Commission contributed financially to this initiative.

Murray Coorong Trail

During 2019/20 a partnership between the Department of Water and three partner councils (Coorong, Mid Murray and Murray Bridge) was finalised, which represented a significant milestone in the project's delivery.

Revitalising Raukkan Project

Following the successful announcement and receipt of funding under the Murray Darling Basin Economic Development Program, Council commenced early stages of planning for the Revitalising Raukkan project. This will see the development of a walking & riding trail, associated infrastructure and interpretive signage in and around Raukkan which will enhance their opportunities for tourism and economic development.



Leadership & Collaboration

Organisational Development

Learning and Development

Council's organisational development values include the continual upskilling of its employees. A snapshot of some employee training programs undertaken in 2019/20 include introduction to local government, fire warden & extinguisher training, chemical accreditation, work zone traffic management and financial management.

Corporate Safety & Planning

Council revised its Work Health Safety & Return to Work Plan to systematically address gaps identified at the audit in October 2019. A partnership with the Local Government Association Workers Compensation Scheme will see the bulk of these actions completed by September 2020, with the remainder to be completed by September 2021.

Safety

A total of 74 reports were received for the 2019/20 financial year compared to 77 during 2018/19.

- > 19 injury/illness (report only, first aid etc)
- > 14 damage to Council property/mechanical failure
- > 12 near misses
- > 9 hazards
- > 7 public damage/third party property
- > 7 environmental incidents
- > 4 vandalism incidents
- > 2 contractor incidents
- > Lost Time Injuries:

2018/19	0
2019/20	5 (all cases have been appropriately managed including two on return to work plans and three fully returned to work)

Employee Statistics

As at 30 June 2020:

- > 62 employees
- > 49 full time equivalent

Employee Recognition

As part of Council's employee reward and recognition program, "Employee of The Year" awards were distributed in 2019/20. Ashlee Crossman and Derek White were the recipients in their respective fields of work.

Information Technology and Communications

Records Management

Council maintains compliance with the State Records Act 1997. The 2019/20 period saw transition to the General Disposal Schedule (GDS 40) which applies to records made and received by Council.

Information Technology

Council transitioned to the NBN during the height of the COVID-19 pandemic, which increased internet speeds by up to ten fold and also reduced costs as a result of the cessation of non-active telephone line connections.

Other major system upgrades that commenced in 2019/20 included a review of mobile devices, migration to Office 365, managed IT services and corporate business software contract reviews and various hardware replacement. Projects will carry over and be finalised in 2020/21.s

Strategic Management

Strategic Management Plan

Council entered the fourth and final year of its 2016 – 2020 Strategic Management Plan, which delivers against the following four key themes:

- > Community Wellbeing
- > Infrastructure & Townships
- > Prosperity & Sustainability
- > Leadership & Collaboration

The plan and overarching framework maintained capacity for Council to undertake strategic projects based on the above, yet also capitalising on growing tourist visitation and inhibiting population loss.

High level objectives and specific strategies were woven into elements of Council's annual business plan over the last four years, which also guided Council's capital projects and operational workload. Council's strategic plan also satisfies section 122 of the Local Government Act 1999 by providing a vision for the district that reflects community issues and needs.

As Council looks to the next four years, the formation of an internal project group will take place in early 2020/21 to review the scope, current trends & challenges and community engagement requirements of the newly titled *Community Vision Plan 2021 – 2025*. The final plan will be presented to Council for adoption by February 2021.

Long Term Financial Plan

Assumptions are used in the development of a ten year Long Term Financial Plan regarding the economic climate and predicting variables that may impact on Council operations. Over time, the accuracy of predictions decreases and create challenges in the ability to accurately predict the capital expenditure requirements for Council's ensuing needs.

Two informal gatherings were held in May 2020 for Council Members to gain an in-depth understanding of how the Long Term Financial Plan would look with varying scenarios.

As an extra step in ensuring accuracy and provision of high quality information, the services of an external financial professional were utilised to guide and assist in the preparation, review and presentation of the Long Term Financial Plan. This financial expertise has been central in the provision of sound and dependable information. The resultant Long Term Financial Plan (adopted by the Audit & Risk Committee in June 2020 and due for full Council consideration in early 2020/21) represents the direction in which Council Members want to head into the future, ensuring long term financially sustainable targets.

Asset Management Plan

Council recognises that proper asset management practices are fundamental to our long term sustainability. The Fleet & Plant Asset Management Plan takes into account the type, performance, cost and age of assets to forecast decisions about asset renewal, maintenance and replacement.

As at 30 June 2020 the overall asset consumption ratio of 54% indicates that the fleet and plant assets are worth approximately half of the original purchase costs.

The Asset Management Plan is reviewed annually during budget deliberations and amended to recognise any changes in service levels as a result of the budget decision process.

A full review of the plan was undertaken during 2019/20 with a briefing and subsequent adoption to occur in early 2020/21.



Inaugural Council meeting held via electronic means, 7 April 2020

Appendices

2019/20 Audited Financial Statements

2019/20 Murraylands & Riverland Local Government Association
Annual Report





Coorong District Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2020

Room to move room to play

Coorong District Council
General Purpose Financial Reports
for the year ended 30 June 2020

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**Coorong District Council
Annual Financial Statements
for the year ended 30 June 2020**

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 2020 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: 23 September 2020

Coorong District Council
Statement of Comprehensive Income
for the year ended 30 June 2020

	Notes	2020 \$	2019 \$
INCOME			
Rates	2	10,087	9,624
Statutory charges	2	145	146
User charges	2	251	247
Grants, subsidies and contributions	2	5,239	4,766
Investment income	2	10	22
Reimbursements	2	283	218
Other income	2	250	422
Net gain - equity accounted Council businesses	19		
Total Income		<u>16,265</u>	<u>15,445</u>
EXPENSES			
Employee costs	3	4,350	4,564
Materials, contracts & other expenses	3	6,630	6,450
Depreciation, amortisation & impairment	3	4,239	4,227
Finance costs	3	125	120
Net loss - equity accounted Council businesses	19		86
Total Expenses		<u>15,344</u>	<u>15,446</u>
OPERATING SURPLUS / (DEFICIT)		<u>921</u>	<u>(1)</u>
Asset disposal & fair value adjustments	4	(1,497)	(887)
Amounts Received Specifically for New or Upgraded Assets	2	1,715	229
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		<u>1,139</u>	<u>(659)</u>
Other Comprehensive Income			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	8,975	-
Total Other Comprehensive Income		<u>8,975</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>10,114</u>	<u>(659)</u>
Share of Other Comprehensive Income			
Council		8,975	-
Minority Interest		-	-
TOTAL COMPREHENSIVE INCOME		<u>10,114</u>	<u>(659)</u>

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

Coorong District Council
Statement of Financial Position
as at 30 June 2020

ASSETS	Notes	2020	2019
		\$	\$
Current Assets			
Cash and cash equivalents	5	3,461	2,918
Trade & other receivables	5	2,027	1,006
Inventories	5	459	309
		<u>5,947</u>	<u>4,233</u>
Non-current Assets held for Sale	20	-	-
Total Current Assets		<u>5,947</u>	<u>4,233</u>
Non-current Assets			
Financial assets	6	128	166
Infrastructure, property, plant & equipment	7	252,084	242,748
Total Non-current Assets		<u>252,212</u>	<u>242,914</u>
Total Assets		<u>258,159</u>	<u>247,147</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	8	3,733	2,507
Borrowings	8	292	345
Provisions	8	1,062	1,123
Other current liabilities	8	-	37
Total Current Liabilities		<u>5,087</u>	<u>4,012</u>
Non-current Liabilities			
Borrowings	8	2,543	2,781
Provisions	8	284	223
Total Non-current Liabilities		<u>2,827</u>	<u>3,004</u>
Total Liabilities		<u>7,914</u>	<u>7,016</u>
NET ASSETS		<u>250,245</u>	<u>240,131</u>
EQUITY			
Accumulated Surplus		30,421	29,577
Asset Revaluation Reserves	9	218,202	209,227
Other Reserves	9	1,622	1,327
Total Council Equity		<u>250,245</u>	<u>240,131</u>
Minority Interest		-	-
TOTAL EQUITY		<u>250,245</u>	<u>240,131</u>

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

**Statement of Changes in Equity
for the year ended 30 June 2020**

2020	Notes	Acc'd Surplus \$	Asset Rev'n Reserve \$	Other Reserves \$	Total Council Equity \$	Minority Interest Equity \$	TOTAL EQUITY \$
Balance at end of previous reporting period		29,577	209,227	1,327	240,131	-	240,131
Restated opening balance		29,577	209,227	1,327	240,131	-	240,131
Net Surplus / (Deficit) for Year		1,139			1,139	-	1,139
Other Comprehensive Income							
Gain on revaluation of infrastructure, property, plant & equipment			8,975		8,975		8,975
Transfers between reserves		(295)		295	-		-
Balance at end of period	9	30,421	218,202	1,622	250,245	-	250,245

2019	Notes	Acc'd Surplus \$	Asset Rev'n Reserve \$	Other Reserves \$	Total Council Equity \$	Minority Interest Equity \$	TOTAL EQUITY \$
Balance at end of previous reporting period		30,865	209,227	698	240,790		240,790
Restated opening balance		30,865	209,227	698	240,790	-	240,790
Net Surplus / (Deficit) for Year		(659)			(659)	-	(659)
Other Comprehensive Income							
Transfers between reserves		(629)		629	-		-
Balance at end of period	9	29,577	209,227	1,327	240,131	-	240,131

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 2020

	Notes	2020 \$	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts:</i>			
Rates - general & other		10,047	9,522
Fees & other charges		138	146
User charges		651	247
Investment receipts		12	22
Grants utilised for operating purposes		4,384	4,766
Reimbursements		283	218
Other revenues		247	1,759
<i>Payments:</i>			
Employee costs		(4,328)	(4,398)
Materials, contracts & other expenses		(6,129)	(6,925)
Finance payments		(127)	(120)
Net Cash provided by (or used in) Operating Activities		5,178	5,237
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Receipts:</i>			
Amounts specifically for new or upgraded assets		1,715	229
Sale of replaced assets		9	152
Sale of surplus assets		-	72
Repayments of loans by community groups		38	22
Distributions received from equity accounted Council businesses		-	(27)
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(3,529)	(4,350)
Expenditure on new/upgraded assets		(2,577)	(182)
Loans made to community groups		-	(35)
Capital contributed to equity accounted Council businesses		-	(72)
Net Cash provided by (or used in) Investing Activities		(4,344)	(4,191)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Receipts:</i>			
Proceeds from borrowings		-	567
<i>Payments:</i>			
Repayments of borrowings		(291)	(254)
Net Cash provided by (or used in) Financing Activities		(291)	313
Net Increase (Decrease) in cash held		543	1,359
Cash & cash equivalents at beginning of period	11	2,918	1,559
Cash & cash equivalents at end of period	11	3,461	2,918

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 2020
Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 15 September 2020.

1.2 Historical Cost Convention

Except as stated below, these financial statements have been prepared on a going concern basis in accordance with the historical cost convention.

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

Coorong District Council is incorporated under the SA Local Government Act 1999 and has its principal place of business at 93a Railway Terrace, Tailem Bend. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

Trust monies and property held by Council but subject to the control of other persons have been excluded from these reports.

3 Income recognition

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 a not-for-profit (NFP) entity 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.

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:

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020
Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

	Cash Payment Received	Annual Allocation	Difference
2017-18	\$3,073,857	\$3,028,433	\$ 45,424
2018-19	\$2,976,099	\$3,024,253	(\$ 48,154)
2019-20	\$3,129,082	\$3,029,628	\$ 99,454

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.

3.1 Construction Contracts

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. 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

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

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

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

AASB 7 Financial Instruments - Disclosures and AASB 9 Financial Instruments commenced from 1 July 2018 and have the effect that non-contractual receivables (e.g. rates & charges) are now treated as financial instruments. Although the disclosures made in Note 13 Financial Instruments have changed, there are no changes to the amounts disclosed.

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.

5.1 Real Estate Assets Developments

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020
Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

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

5.2 Other Real Estate held for resale

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

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

6 Infrastructure, Property, Plant & Equipment

6.1 Land under roads

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

6.2 Initial Recognition

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

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

Capital works still in progress at balance date are recognised as other non-current assets and transferred to *infrastructure, property, plant & equipment* when completed ready for use.

6.3 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is 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.

6.4 Subsequent Recognition

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

6.5 Depreciation of Non-Current Assets

Other than land, all infrastructure, 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.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020
Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

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

6.6 Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment. Assets carried at fair value 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 assessed for impairment.

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 outflows 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.

6.7 Borrowing Costs

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

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

8 Borrowings

Loans are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables".

9 Employee Benefits

9.1 Salaries, Wages & Compensated Absences

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

Weighted average discount rate	0.24% (2019, 1.35%)
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Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)

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

9.2 Superannuation

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

10 Leases

Accounting Policy applicable for the year ending 30 June 2019 (comparatives):

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

Accounting policy applicable from 01 July 2019:

The Council assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Council as a lessee

AASB 16 Leases, which will commence from 1 July 2019, requires that the right of use conveyed by leasing contracts - except leases with a maximum term of 12 months and leases for low-value assets - be recognised as a form of Infrastructure, Property, Plant and Equipment, and that the lease liability be disclosed as a liability. At 30 June 2020, Council has no leases to which this treatment will need to be applied."

11 GST Implications

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

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

12 New and amended standards and interpretations

Adoption of AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities:

The Council applied AASB 15 and AASB 1058, for the first time from 1 July 2019. AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. These Standards supersede the NFP income recognition requirements previously in AASB 1004 Contributions (with the exception of certain matters relating to public sector NFP entities) as well as current revenue recognition guidance including AASB 118 Revenue, AASB 111 Construction Contracts and the related Interpretations. The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service). Details of the accounting policy adopted for these standards can be found in section 10 of this note.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 2 - INCOME

	Notes	2020 \$	2019 \$
RATES REVENUES			
<u>General Rates</u>		8,029	7,450
Less: Mandatory rebates		(104)	(8)
Less: Discretionary rebates, remissions & write offs		(163)	(167)
		7,762	7,275
<u>Other Rates</u> (including service charges)			
Natural Resource Management		390	392
Waste collection		697	680
Water supply		59	59
Community wastewater management systems		1,118	1,122
		2,264	2,253
<u>Other Charges</u>			
Penalties for late payment		46	55
Legal & other costs recovered		15	41
		61	96
Less: Discretionary rebates, remissions & write offs			
		10,087	9,624
STATUTORY CHARGES			
Development Act fees		89	86
Health & Septic Tank Inspection fees		8	25
Animal registration fees & fines		48	31
Parking fines / expiation fees			4
		145	146
USER CHARGES			
Cemetery/crematoria fees		19	21
Commercial activity revenue		45	37
Hall & equipment hire		8	7
Sales - general			15
Rent		67	62
Dump Fees		45	31
Sundry		67	74
		251	247
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		10	22

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Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 2 - INCOME (con't)

		2020	2019
	Notes	\$	\$
REIMBURSEMENTS			
- for roadworks		21	
- for private works		16	5
- by joint undertakings		23	
- other		223	213
		<u>283</u>	<u>218</u>
OTHER INCOME			
Insurance & other recoupments - infrastructure, property, plant & equipment		51	
Rebates received		70	63
Sundry		129	359
		<u>250</u>	<u>422</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Amounts received specifically for new or upgraded assets		1,715	229
Other grants, subsidies and contributions			
Untied - Financial Assistance Grant		2,418	2,300
Roads to Recovery		1,005	25
Supplementary Special Locals Road		180	
Home and Community Care Grant		293	270
Library & Communications		6	5
Local Roads Grants		712	1,698
Landcare Grants		606	468
Sundry		19	
		<u>5,239</u>	<u>4,766</u>
		<u>6,954</u>	<u>4,995</u>
<i>The functions to which these grants relate are shown in Note 12.</i>			
Sources of grants			
Commonwealth government		2,243	26
State government		4,610	4,321
Other		101	648
		<u>6,954</u>	<u>4,995</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 2 - INCOME (con't)

	Notes	2020 \$	2019 \$
Conditions over grants & contributions			
<i>Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:</i>			
<i>Unexpended at the close of the previous reporting period</i>		239	88
<i>Less: expended during the current period from revenues recognised in previous reporting periods:</i>			
<i>Dept of Planning Transport & Infrastructure</i>			(60)
<i>Sa Health</i>		(2)	
<i>Mid Murray</i>		(101)	
<i>Subtotal</i>		(103)	(60)
<i>Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>			
<i>Dept of Recreation & Sport</i>			211
<i>Drought Community Programme (FED)</i>		485	
<i>Subtotal</i>		485	211
<i>Unexpended at the close of this reporting period</i>		621	239
<i>Net increase / (decrease) in assets subject to conditions in the current reporting period</i>		382	151

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 3 - EXPENSE

	Notes	2020 \$	2019 \$
EMPLOYEE COSTS			
Salaries and Wages		3,938	3,852
Employee leave expense		323	414
Superannuation - defined contribution plan contributions	18	259	265
Superannuation - defined benefit plan contributions	18	116	127
Workers' Compensation Insurance		211	200
Other		102	79
Less: Capitalised and distributed costs		(599)	(373)
Total Operating Employee Costs		4,350	4,564
Total Number of Employees		52	55
<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		15	18
Elected members' expenses		181	196
Election expenses		1	25
Lease Expenses - short term leases	17	63	19
Subtotal - Prescribed Expenses		260	258
<u>Other Materials, Contracts & Expenses</u>			
Contractors		2,707	2,662
Energy		4	1
Maintenance		524	352
Legal Expenses		162	211
Levies paid to government - NRM levy		396	371
- Other Levies		10	136
Parts, accessories & consumables		456	362
Professional services		401	281
Sundry		493	553
Road Making Materials		67	33
Distillate		307	332
Electricity		252	285
Petrol		5	6
Water		100	102
Freight		-	32
Insurance		335	327
Licenses		152	146
Subtotal - Other Materials, Contracts & Expenses		6,370	6,192
		6,630	6,450

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 3 - EXPENSE con't

	Notes	2020 \$	2019 \$
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Land			
- Sealed Roads		971	1,164
- Unsealed Roads		1,186	951
- Stormwater		105	105
- CWMS		329	327
- Water Supply		29	29
- Kerb & Water		104	103
- Footpaths		55	54
Plant & Equipment		674	599
Minor Plant & Equipment		-	104
Office Equipment		47	65
Buildings		441	431
Structures		198	188
Other Assets		100	107
Right of Use Assets	17	-	-
		<u>4,239</u>	<u>4,227</u>
FINANCE COSTS			
Interest on Loans		<u>125</u>	<u>120</u>
		<u>125</u>	<u>120</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	Notes	2020 \$	2019 \$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		9	152
Less: Carrying amount of assets sold		<u>1,506</u>	<u>1,111</u>
Gain (Loss) on disposal		<u>(1,497)</u>	<u>(959)</u>
 <i>Assets surplus to requirements</i>			
Proceeds from disposal		-	72
Less: Carrying amount of assets sold		<u>-</u>	<u>-</u>
Gain (Loss) on disposal		<u>-</u>	<u>72</u>
 NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS		 <u>(1,497)</u>	 <u>(887)</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 5 - CURRENT ASSETS

	Notes	2020 \$	2019 \$
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		314	211
Deposits at Call		3,147	2,707
		<u>3,461</u>	<u>2,918</u>
TRADE & OTHER RECEIVABLES			
Rates - General & Other		682	636
Rates postponed for State Seniors			6
Accrued Revenues		15	17
Debtors - general		190	70
Other levels of Government		855	
GST Recoupment		215	214
Prepayments		12	13
Loans to community organisations		36	36
Infringement Debtors		20	13
Sundry/Other		3	1
Total		<u>2,028</u>	<u>1,006</u>
Less: Allowance for Doubtful Debts		1	
		<u>2,027</u>	<u>1,006</u>
INVENTORIES			
Stores & Materials		459	309
		<u>459</u>	<u>309</u>

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

Note 6 - NON-CURRENT ASSETS

	Notes	2020 \$	2019 \$
FINANCIAL ASSETS			
Receivables			
Loans to community organisations		128	166
TOTAL FINANCIAL ASSETS		<u>128</u>	<u>166</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

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

		2019 \$'000				2020 \$'000				
Fair Value Level	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount		
	Capital Work in Progress	-	118	-	118	-	107	-	107	
	Land	3	11,381	-	-	11,381	11,381	-	-	11,381
	Infrastructure									
	- Sealed Roads	3	63,337	2,662	(9,554)	56,445	62,054	4,866	(10,134)	56,786
	- Unsealed Roads	3	142,405	6,023	(18,664)	129,764	171,912	-	(33,004)	138,908
	- Stormwater	3	4,161	2,021	(2,079)	4,103	4,161	2,021	(2,184)	3,998
	- CWMS	3	18,121	135	(5,879)	12,377	18,121	678	(6,208)	12,591
	- Water Supply	3	1,371	51	(535)	887	1,371	71	(564)	878
	- Kerb & Water	3	8,112	198	(2,503)	5,807	8,034	297	(2,578)	5,753
	- Footpaths	3	2,465	185	(753)	1,897	2,431	514	(798)	2,147
	Plant & Equipment		-	5,538	(2,729)	2,809	-	6,379	(3,816)	2,563
	Minor Plant & Equipment		-	957	(570)	387	-	-	-	-
	Office Equipment		-	1,203	(936)	267	-	1,219	(983)	236
	Buildings	2	18,914	760	(9,858)	9,816	18,914	1,057	(10,299)	9,672
	Structures	2	7,396	1,437	(4,552)	4,281	7,396	2,481	(4,864)	5,012
	Other Assets	3	-	4,248	(1,839)	2,409	-	3,974	(1,922)	2,052
	Right of Use Assets		-	-	-	-	-	-	-	-
	Reinstatement costs		-	-	-	-	-	-	-	-
	Total IPP&E		277,663	25,536	(60,451)	242,748	305,775	23,664	(77,354)	252,084
	<i>Comparatives</i>		277,663	23,209	(57,322)	243,550	277,663	25,536	(60,451)	242,748

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 2020

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2019	CARRYING AMOUNT MOVEMENTS DURING YEAR							2020		
	\$	\$							\$		
	Carrying Amount	Net Adjust AASB 16	Additions		Disposals	Dep'n	Impair't	Transfers		Net Reval'n	Carrying Amount
		New / Upgrade	Renewals				In	Out			
	-	-	-	-	-	-	-	-	-	-	-
Capital Work in Progress	118	78	-	-	-	-	-	(89)	-	-	107
Land	11,381	-	-	-	-	-	-	-	-	-	11,381
- Sealed Roads	56,445	1,615	588	(753)	(971)	-	20	(158)	-	-	56,786
- Unsealed Roads	129,764	-	1,798	(581)	(1,186)	-	138	-	8,975	-	138,908
- Stormwater	4,103	-	-	-	(105)	-	-	-	-	-	3,998
- CWMS	12,377	-	543	-	(329)	-	-	-	-	-	12,591
- Water Supply	887	6	14	-	(29)	-	-	-	-	-	878
- Kerb & Water	5,807	-	99	(49)	(104)	-	-	-	-	-	5,753
- Footpaths	1,897	290	39	(24)	(55)	-	-	-	-	-	2,147
Plant & Equipment	2,809	-	41	-	(674)	-	387	-	-	-	2,563
Minor Plant & Equipment	387	-	-	-	-	-	-	(387)	-	-	-
Office Equipment	267	16	-	-	(47)	-	-	-	-	-	236
Buildings	9,816	113	184	-	(441)	-	-	-	-	-	9,672
Structures	4,281	435	191	(20)	(198)	-	323	-	-	-	5,012
Other Assets	2,409	24	32	(79)	(100)	-	69	(303)	-	-	2,052
Right of Use Assets	-	-	-	-	-	-	-	-	-	-	-
Reinstatement costs	-	-	-	-	-	-	-	-	-	-	-
Total IPP&E	242,748	-	2,577	3,529	(1,506)	(4,239)	-	937	(937)	8,975	252,084
<i>Comparatives</i>	<i>243,550</i>		<i>182</i>	<i>4,350</i>	<i>(1,111)</i>	<i>(4,227)</i>			<i>4</i>		<i>242,748</i>

This note continues on the following pages.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020
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.

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

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.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

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	\$5,000
Buildings - new construction/extensions	\$10,000
Park & Playground Furniture & Equipment	\$3,000
Road construction & reconstruction	\$10,000
Paving & footpaths, Kerb & Gutter	\$5,000
Drains & Culverts	\$5,000
CMWS	\$5,000
Water Schemes	\$5,000
Water Assets	\$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 years
Vehicles and Road-making Equip	5 to 30 years
Other Plant & Equipment	5 to 20 years
Building & Other Structures	
Buildings – Structure	100 years
Buildings – (roof, fit outs, Services)	20 to 75 years
Park Structures – masonry	50 to 100 years
Park Structures – other construction	20 to 40 years
Playground equipment	5 to 15 years
Benches, seats, etc	10 to 20 years
Infrastructure	
Sealed Roads – Surfaces & Pavements	25 - 100 years
Unsealed Roads	40 years
Paving & Footpaths, Kerb & Gutter	10 - 80 years
CWMS – Pipes	60 - 80 years
CWMS – Manholes	40 - 60 years
CWMS – Pump Stations (Civil)	45 - 60 years
CWMS – Lagoons (Civil)	150 years
CWMS – Lagoons (internal pipes) ¹	100 years
CWMS – WWTP (Civil)	50 years
CWMS –Mechanical/Electrical/Comms	25 years
CWMS – Irrigation & Other	20 - 40 years
Water Supply – Pipes	60 – 70 years
Water Supply – Other	15 – 30 years
Stormwater - Pipes	60 years
Stormwater - Other	20 - 100 years
Other Assets	
Various Other Assets	15 years
Artworks	indefinite

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

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

Land

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

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

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

Buildings & Other Structures

Buildings were revalued as at 30 June 2014 by Assetic Pty Ltd – Property Consultants and Valuers.

Other structures were revalued as at 1 July 2010 by Maloney Field Services Pty Ltd

Infrastructure

Road Sealed Transportation assets were valued by Assetic Strategic Asset Management as at the 1st July 2015 at depreciated current replacement cost. All acquisitions made after the respective dates of valuation are recorded at cost.

Unsealed Road Transportation assets were valued by Ausintelli Technology Consulting Pty Ltd at depreciated current replacement cost during the reporting period ended 30 June 2020, as follows:

Gross Replacement Costs	\$22,414,000
Accumulated Depreciation	<u>-\$13,439,000</u>
Fair Value	<u>\$ 8,975,000</u>

Stormwater drainage infrastructure was valued by Gayler Professional Engineering Professional Engineering at depreciated current replacement cost, during the reporting period ended 30 June 2017. All acquisitions made after the respective dates of valuation are recorded at cost.

Community wastewater management system infrastructure was valued by Gayler Professional Engineering at depreciated current replacement cost, during the reporting period ended 30 June 2017. All acquisitions made after the respective dates of valuation are recorded at cost.

Water Scheme infrastructure was valued by Gayler Professional Engineering at depreciated current replacement cost, during the reporting period ended 30 June 2017. All acquisitions made after the respective dates of valuation are recorded at cost.

Plant, Furniture & Equipment

These assets are recognised on the cost basis.

All other assets

These assets are recognised on the cost basis. Library books and other lending materials are capitalised in bulk, and written out when fully depreciated.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 8 - LIABILITIES

	Notes	2020		2019	
		Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES					
Goods & Services		2,550		1,904	
Payments received in advance		994		474	
Accrued expenses - employee entitlements		165		103	
Accrued expenses - other		24		26	
		3,733	-	2,507	-
BORROWINGS					
Loans		292	2,543	345	2,781
Leases Liabilities	17				
		292	2,543	345	2,781

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

PROVISIONS

Employee entitlements (including oncosts)		1,062	63	1,123	42
Future reinstatement / restoration, etc			76		36
Aged Care Facility Deposits			79		79
Other Provisions			66		66
		1,062	284	1,123	223

Movements in Provisions - 2020 year only

(current & non-current)

	Insurance Losses	Future Reinstatement	Other Provision
Opening Balance	-	36	1,310
(Less) Payments			40
Add (Less) Remeasurement Adjustments		40	
Closing Balance	-	76	1,270

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 9 - RESERVES

ASSET REVALUATION RESERVE	1/7/2019	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2020
Notes	\$	\$	\$	\$
Land	8,531			8,531
Infrastructure				-
- Sealed Roads	84,614			84,614
- Unsealed Roads	94,096	8,975		103,071
- Stormwater	1,956			1,956
- CWMS	9,773			9,773
- Water Supply	856			856
Buildings	6,036			6,036
Structures	3,293			3,293
Other Assets	72			72
TOTAL	209,227	8,975	-	218,202
<i>Comparatives</i>	<i>209,227</i>			<i>209,227</i>
OTHER RESERVES	1/7/2019	Transfers to Reserve	Transfers from Reserve	30/6/2020
Water Schemes Reserves	94	45	(17)	122
Meals on Wheels Replacement	8			8
Tintinara Airfield	33			33
Open Spaces	45			45
Committed Funds Reserve	71		(3)	68
Community Waste Water Management Scheme	635	235		870
Local Action Plan (LAP)	441	35		476
TOTAL OTHER RESERVES	1,327	315	(20)	1,622
<i>Comparatives</i>	<i>698</i>	<i>629</i>	<i>-</i>	<i>1,327</i>

Coorong District Council
Notes to and forming part of the Financial Statements
Audit Report - Internal Controls

Note 9 - RESERVES (cont)

PURPOSES OF RESERVES

Asset Revaluation Reserves

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).

Tintinara Airfield Reserve

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

Open Space Trust Fund Reserve

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

Committed Funds Reserve

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

Community Waste Water Management Scheme

Community Wastewater Management Wastewater Management Scheme services charges raised under Section 155.

Note 10 - ASSETS SUBJECT TO RESTRICTIONS

The uses of the following assets are restricted, wholly or partially, by legislation or other

	Notes	2020		2019
		\$	\$	\$
CASH & FINANCIAL ASSETS				
Unexpended amounts received from Federal Government				
Revitalising Raukkan		100,343		
Meningie North Jetty Upgrade & Floating Pontoon		224,105		
		324,448		-
TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS		324,448		-

Revitalising Raukkan

The program will see approximately 6 km walking trail development in and around Raukkan, taking in surround townships historical and culture aspects. This project is fully funded by the Commonwealth Government and expected completion is April 2021.

Meningie North Jetty Upgrade & Floating Pontoon

This project will see the Meningie North jetty upgrade and a boat mooring facility extension to the existing 85m concrete floating pontoon at the end and will berth a maximum of sixteen, 12m long vessels. This project is fully funded by the Commonwealth Government and expected completion is April 2021.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

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	2020 \$	2019 \$
Total cash & equivalent assets	5	3,461	2,918
Balances per Cash Flow Statement		<u>3,461</u>	<u>2,918</u>

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

Net Surplus (Deficit)		1,139	(659)
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		4,239	4,227
Equity movements in equity accounted investments (increase)/ decrease		-	86
Net increase (decrease) in unpaid employee benefits		22	(229)
Change in allowances for under-recovery		1	
Grants for capital acquisitions treated as Investing Activity		(1,715)	
Equity Accounted Investment (Dissolved MMCTS)		-	125
Net (Gain) Loss on Disposals		1,497	887
		<u>5,183</u>	<u>4,436</u>
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(1,022)	(10)
Net (increase) decrease in inventories		(150)	(129)
Net (increase) decrease in other current assets		-	12
Net increase (decrease) in trade & other payables		1,164	724
Net increase (decrease) in Unpaid Employee Benefits			147
Net increase (decrease) in other provisions		40	36
Net increase (decrease) in other liabilities		(37)	21
Net Cash provided by (or used in) operations		<u>5,178</u>	<u>5,237</u>

(c) Non-Cash Financing and Investing Activities

Estimated future reinstatement etc. costs		40	
		<u>40</u>	<u>-</u>

(d) Financing Arrangements

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

Corporate Credit Cards	50	50
LGFA Cash Advance Debenture facility	2,397	4,143

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 2020

Note 12 - FUNCTIONS

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

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL				
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Business Undertakings	13,843	12,524	5,334	5,797	-	-	2,437	2,814	-	32,057
Community & Corporate Infrastructure & Asset Services	2,422	2,921	10,010	9,563	(7,588)	(6,642)	2,802	1,952	5,360	215,090
TOTALS	16,265	15,445	15,344	15,360	921	85	5,239	4,766	258,159	247,147

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 12 (con't) - COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

Business Undertakings

Caravan Parks, Gravel Pits/Quarries, 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, Other Programs for the Aged and Disabled, Children and Youth Programs, Community Development, Other Community Support, Community Amenities, Cemeteries / Crematoria, Public Conveniences, Car Parking – non-fee-paying and Other Community Amenities.

Culture

Library Services, Mobile Libraries and Housebound 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, Landcare, Other Agricultural Services, Waste Management, Domestic Waste, Green Waste, Recycling, Transfer Stations, Waste Disposal Facility, Other Waste Management, Other Environment, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Landscape Levy, and Other Environment.

Recreation

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

Plant Hire & Depot

Unclassified Activities

Council Administration

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

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	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates between 0.25% and 1.25% (2019: 0.5% and 1.5%). Short term deposits have an average maturity of 1 days and an average interest rates of 0.25% (2019: 1 days, 1.25%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Rates & Associated Charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Secured over the subject land, arrears attract interest of 0.583% (2019: 0.583%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>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.</p> <p>Carrying amount: approximates fair value.</p>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 13 - FINANCIAL INSTRUMENTS (con't)

Receivables - Retirement Home	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: Approximates fair value.</p>
Liabilities - Retirement Home Contributions	<p>Accounting Policy: To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values.</p> <p>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.</p> <p>Carrying amount: approximates fair value for short tenancies; may be non-materially over-stated for longer tenancies.</p>
Liabilities - Interest Bearing Borrowings	<p>Accounting Policy: initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate</p> <p>Terms & conditions: secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 1.45% and 6.3% (2019: 3.35% and 6.3%)</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Finance Leases	<p>Accounting Policy: accounted for in accordance with AASB 16 as stated in note 17</p>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 13 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2020	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
<u>Financial Assets</u>					
Cash & Equivalents	3,461			3,461	3,461
Receivables	2,143			2,143	2,143
Other Financial Assets				-	-
Total	5,604	-	-	5,604	5,604
<u>Financial Liabilities</u>					
Payables	3,544			3,544	3,544
Current Borrowings	407			407	292
Lease Liabilities				-	-
Non-Current Borrowings		2,097	898	2,995	2,543
Total	3,951	2,097	898	6,946	6,379
2019	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
<u>Financial Assets</u>					
Cash & Equivalents	2,918			2,918	2,918
Receivables	762			762	762
Other Financial Assets				-	
Total	3,680	-	-	3,680	3,680
<u>Financial Liabilities</u>					
Payables	2,033			2,033	2,033
Current Borrowings	345			345	345
Non-Current Borrowings		1,692	1,089	2,781	2,781
Total	2,378	1,692	1,089	5,159	5,159

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

	30 June 2020		30 June 2019	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Overdraft				
Other Variable Rates	2.2	54	3.35	58
Fixed Interest Rates	4.25	2,781	4.25	3,068
		<u>2,835</u>		<u>3,126</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

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 2020

Note 14 - COMMITMENTS FOR EXPENDITURE

		2020	2019
	Notes	\$	\$
Capital Commitments			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Buildings		33	
Roads & Footpaths		107	
Plant & Equipment		106	
Jetties / Pontoons		20	
		266	-
These expenditures are payable:			
Not later than one year		266	
		266	-
Other Expenditure Commitments			
Other non-capital expenditure commitments in relation to investment properties:			
Maintenance contracts			
Audit Services		17	34
Waste Management		347	942
Employee Remuneration Contracts		3,096	1,169
Information Technology Services			424
		3,460	2,569
These expenditures are payable:			
Not later than one year		1,316	1,105
Later than one year and not later than 5 years		2,144	1,464
Later than 5 years			
		3,460	2,569

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 15 - FINANCIAL INDICATORS

	2020	2019	2018
Operating Surplus Ratio			
<u>Operating Surplus</u>	5.7%	0.0%	2.0%
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>	14%	20%	21%
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 between years.

Adjusted Operating Surplus Ratio	5.1%	-10.0%	2.0%
Adjusted Net Financial Liabilities Ratio	25%	34%	21%

Asset Renewal Funding Ratio

<u>Net Outlays on Existing Assets</u>	93%	99%	130%
Net Asset Renewals - IAMP			

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

Ratio Analysis:

Provide a brief analysis about the state of Councils financial health with reference to movements from year to year of the two adjusted ratios as well as the asset renewal ratio.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 16 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances

	2020		2019
	\$		\$
Income	16,265		15,445
Expenses	<u>(15,344)</u>		<u>(15,446)</u>
Operating Surplus / (Deficit)	921		(1)
 Net Outlays on Existing Assets			
Capital Expenditure on renewal and replacement of Existing Assets	(3,529)		(4,350)
Add back Depreciation, Amortisation and Impairment	4,239		4,227
Proceeds from Sale of Replaced Assets	<u>9</u>		<u>152</u>
	719		29
 Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(2,577)		(182)
Amounts received specifically for New and Upgraded Assets	1,715		229
Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i>	<u>-</u>		<u>72</u>
	(862)		119
Net Lending / (Borrowing) for Financial Year	<u>778</u>		<u>147</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 17 - OPERATING LEASES

Council as a Lessee

Right of Use Aset

At 30 June 2020, Council has no leases to which this treatment will need to be applied.

Council as a Lessor

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 2.

Investment Property:

Rentals received, and outgoings reimbursed, in relation to Investment Property are also disclosed in Note 2. These lease agreements, all of which are classified as operating leases, are made on a non-cancellable basis wherever practicable.

Lessees commitments under all non-cancellable lease agreements, including those relating to Investment Property, are as follows:

	2020	2019
	\$	\$
Not later than one year	45,052	
Later than one year and not later than 5 years	180,209	
	<u>225,261</u>	<u>-</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020

Note 18 – SUPERANNUATION

The Council makes employer superannuation contributions in respect of its employees to Statewide Super (formerly Local Government Superannuation Scheme). There are two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to 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 (9.50% in 2018-19; 9.50% in 2019-20). 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 2018-19) 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 119.32(b), 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 Willie Towers Watson as at 30 June 2020. 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 2020

**Note 19 - NON-CURRENT ASSETS HELD FOR SALE
& DISCONTINUED OPERATIONS**

Council does not have any Non-current Assets Held for Sale of any discontinued Operations.

Note 20- 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.

The Key Management Personnel (KMP) and relatives of the KMP whom are members of the management committees of community organisations or sporting groups where either donations or loans were supplied.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2020
Note 21 - 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 \$163,489 (2019: \$202,074) at reporting date.

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

4. LEGAL EXPENSES

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

Insert additional explanations for all contingent liabilities and contingent assets.



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COORONG DISTRICT COUNCIL

Opinion

We have audited the accompanying financial report of Coorong District Council, which comprises the statement of financial position as at 30 June 2020, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Certification of the Financial Statements.

In our opinion, the financial report gives a true and fair view of the financial position of Coorong District Council as of 30 June 2020, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described 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 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.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the financial report, which gives a true and fair view in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*, and for such internal control as the committee and management determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the entity'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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity'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 an 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 this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 5th day of November 2020

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INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF COORONG DISTRICT COUNCIL

Opinion

We have audited the compliance of Coorong District Council (the Council) with the requirements of *Section 125 of the Local Government Act 1999* in relation 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 2019 to 30 June 2020 are in accordance with legislative provisions.

In our opinion, the Council has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, established by the Council in relation 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 legislative provisions for the period 1 July 2019 to 30 June 2020.

Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129 of the Local Government Act 1999* in relation to 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 internal 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.

Independence

In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.

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* in relation to Internal Controls, to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities are in accordance with legislative provisions.

Our Responsibility

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. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information and ASAE 3150 Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the *Council* has complied with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2019 to 30 June 2020. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

Our procedures included obtaining an understanding of internal controls in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities, evaluating management's assessment of these internal controls, assessing the risk that a material weakness exists, and testing and evaluating the design and implementation of controls on a sample basis on the assessed risks.

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

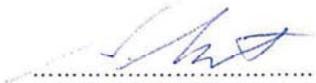
Dated at Adelaide this 5th day of November 2020

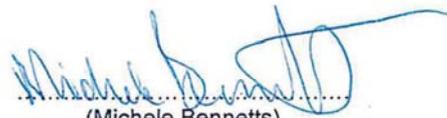
**Coorong District Council
Annual Financial Statements
for the year ended 30 June 2020**

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 2020, the Council's Auditor, Bentleys SA/NT, 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: 5th November 2020



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Certification of Auditor Independence

I confirm that, for the audit of the financial statements of Coorong District Council for the year ended 30 June 2020, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants (including Independence Standards), 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.

Bentleys SA Audit Partnership

David Papa
Partner

Dated at Adelaide this 25th day of September 2020



Murraylands and Riverland
Local Government Association

Annual Report

2019/20



A regional subsidiary established under the
Local Government Act 1999

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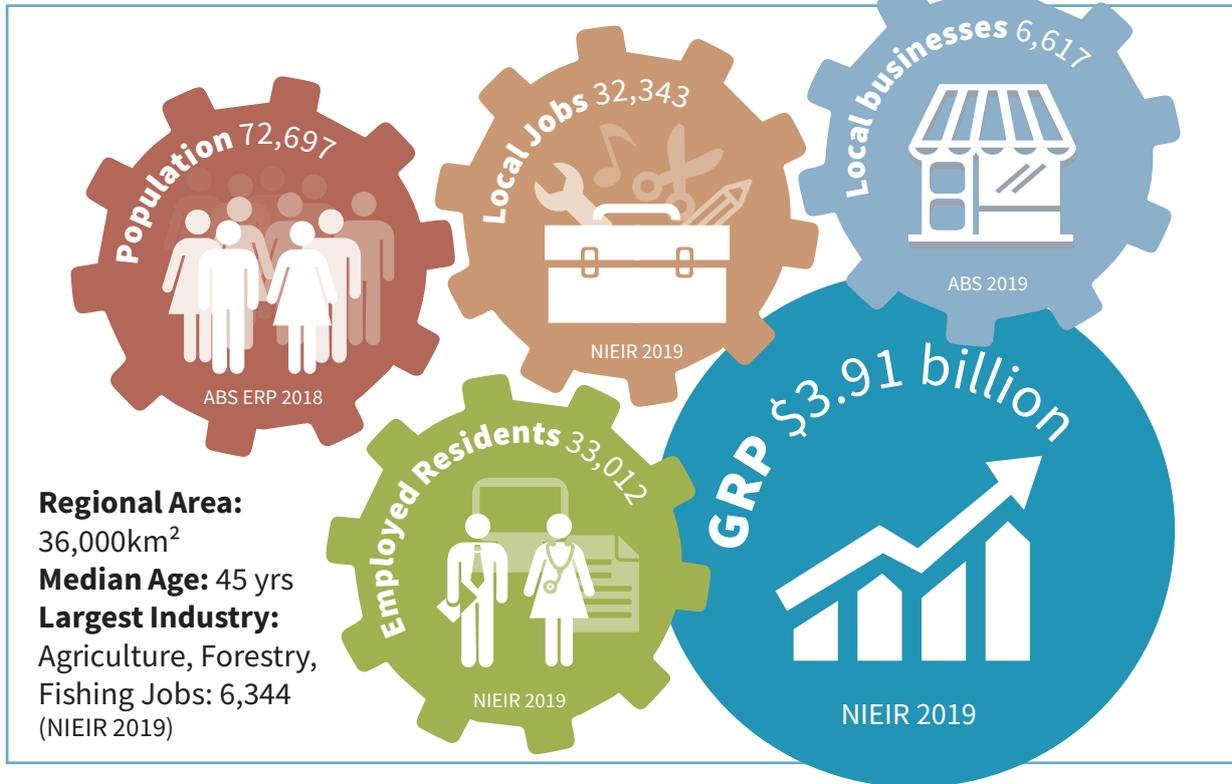
Constituent Councils



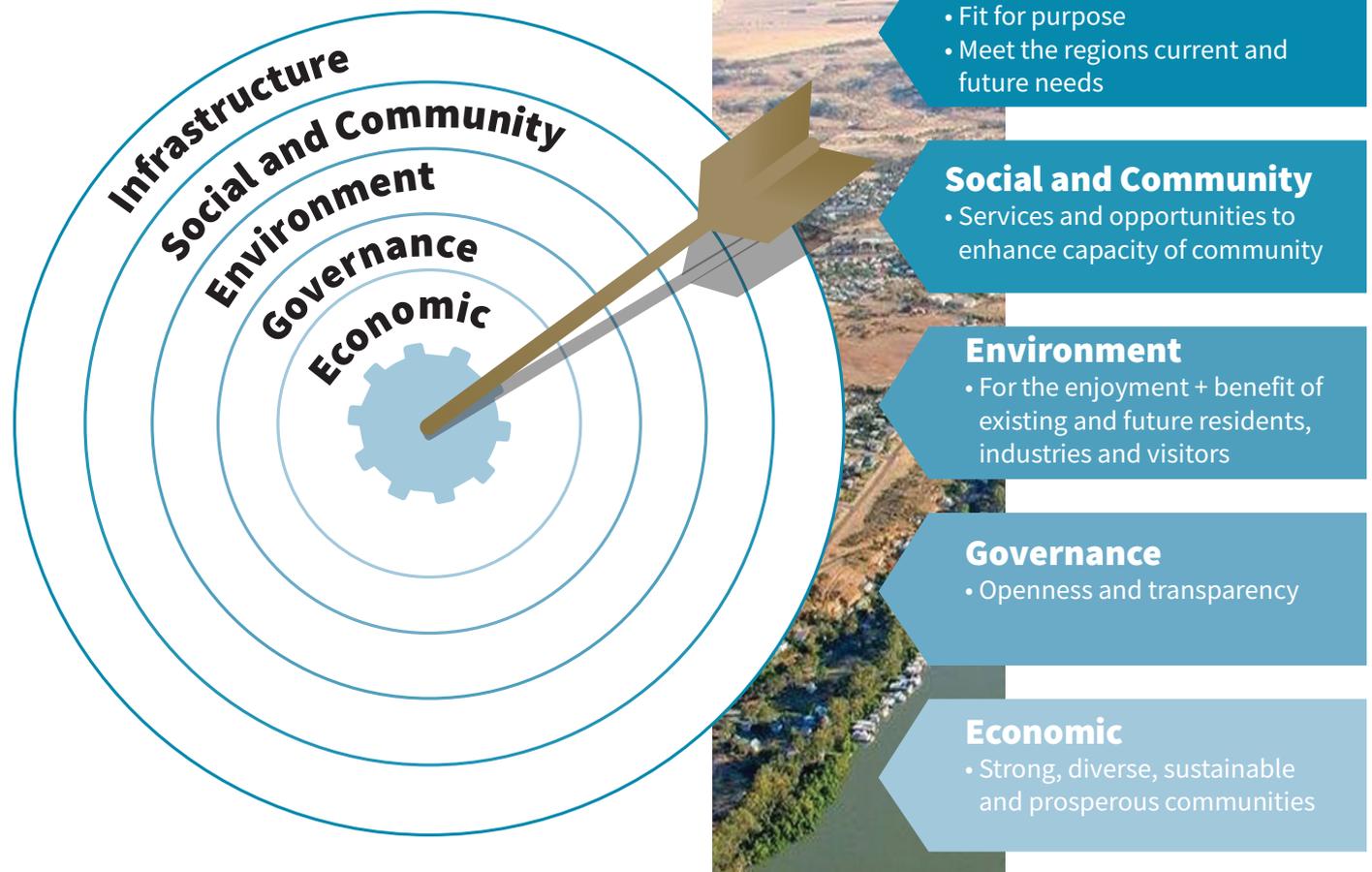
MRLGA is a Section 43 regional subsidiary established under the *Local Government Act 1999*.

About the Region

Important Statistics



MRLGA Goals 2016-2020



President's Report



**Mayor
Peter Hunt**

I am pleased to present my President's Report for 2019-2020. The report highlights the Murraylands and Riverland Local Government Association's (MRLGA) key achievements of the year.

The last twelve months have been about renewed focus and purpose. We welcomed a new Chief Executive Officer in June 2019, endorsed a new iteration of the Charter in October 2019, held a Strategic Planning Forum in February 2020, convened Public Health Workshops in early March 2020 and sought feedback on our draft Strategic Documents in June 2020.

In addition to our efforts to prepare for the future, we have continued to pursue the implementation of our existing plans. The 2030 Regional Transport Plan is one such example where the fruits of the collaboration across member councils can be readily seen.

The region was again successful in receiving \$2.6 million in funding from the Special Local Roads Program.

This funding is important to the region as it affords constituent councils extra opportunity to maintain and upgrade regionally significant local roads.

The Regional Transport and Assets Committee, under the guidance of Mayor Neil Martinson, has broadened its focus to consider other opportunities to promote partnerships in the way we manage the considerable road network that traverses our region.

The progress of the Regional Road Hierarchy Plan and the High Risk Intersection projects will provide platforms that help promote the role that Local Government plays in managing these significant assets on behalf of our industries and communities and in

the interest of the State. Where the benefits of maintaining infrastructure extend beyond our borders, there is a strong argument to continue to advocate for support from other tiers of government.

The High Risk Intersection project, with cost estimates and concept designs of 41 very high to high risk intersections can be found at: https://www.lga.sa.gov.au/__data/assets/pdf_file/0026/694322/High-Risk-Intersection-Cost-Estimates-and-Concept-Designs.pdf

The project was presented to Hon Tim Whetstone on 29 May 2020 and was forwarded to the Hon Stephan Knoll MP, then Minister for Transport, Infrastructure and Local Government on 29 June 2020. Consultations have followed with the Department of Planning, Transport and Infrastructure (now the Department of Infrastructure and Transport) regarding proposed upgrades to Rural Highway Corridors. With a total cost estimate of \$11.37 million, the High-risk intersection project represents a small portion of the total proposed spend on regional road upgrades across South Australia but represents a significant safety proposition for all road users.

As the State Government responds to the needs of industry and permits many of the arterial roads for 36.5m heavy vehicle usage, it is beholden upon them to think about the safety implications related to intersections where B-Double configurations will interact with even larger vehicles. B-Doubles turning onto, or off of, the arterial roads should be able to do so within the allocated lanes and without sight impediments.

With the raising of the State Government's solid waste levy, there is increasing pressure on councils to manage the rising cost of waste management services in the region. MRLGA had hoped to be further advanced in the development of a Regional Waste Strategy but an adjusted



approach has enabled the Association to be awarded \$35,000 of funding from Green Industries SA. The additional funding allows the scope of the project to be broadened and for robust investigation to inform the development of strategy and the framework for implementation.

The focus on waste management has also allowed MRLGA to forge a stronger relationship with Regional Development Australia Murraylands and Riverland. I look forward to seeing the development of a partnership that focuses on the establishment of a strong evidence base for change. In the instance of waste management, it makes sense to work together to better understand what is in our waste, the opportunity to divert some of that waste from landfill and find business development opportunities in the circular economy. Throughout our strategic planning process there has been a growing sense of the importance of resilient communities and the influence of wellbeing in making our region an attractive, liveable and prosperous place. As we now come to terms with the impact of the COVID-19 pandemic; the reliance we have on one another, our networks, and our need to engage positively as part of a community cannot be understated.

The Regional Public Health and Wellbeing Committee has been working hard behind the scenes to oversee the compilation of regional public health data, while participating in public health workshops and lending their considerable experience and capability to the updating of the Regional Public Health Plan. The process has not only focused on the big issues and the individual roles each council must play but has started to build a platform for future collaboration.

That being said, I would encourage councils to think about the next iteration of the Regional Public Health and Wellbeing Committee, their representatives and the skill

set required to transition to a Community Wellbeing Alliance.

In a similar fashion, the three Riverland Councils, under the auspices of MRLGA, have been able to progress the Riverland Social Indicators report. The data provides compelling reason for change; the issues are not new and local government doesn't want to take on board extra responsibility, but real leadership is needed. A committed and connected approach is required. Leadership doesn't mean we'll do it all, but it does say that we need to work on this together.

Central to the success of any combined effort is reflection on, and the establishment of, governance models.

MRLGA provides a conduit for the local government sector within the region to get organised and in doing so it allows us to engage more broadly on local government matters across the state and country. On that note, it has been pleasing to see the Association engage in important matters such as local government reform, planning and design code implementation, migration and water policy. The support we receive through the Local Government Association for advocacy related matters and their willingness to work collaboratively with the regional associations is to be commended.

In closing, I sincerely thank all constituent Councils and MRLGA Board Delegates for the opportunity afforded to me in being your President. I also wish to thank our CEO, Tim Smythe for his commitment to the Association in the last 12 months.

As we embark on a new phase in the life of MRLGA, I look forward knowing that change will come our way and with confidence that we step out having built a solid platform from which to launch.

Key Outcomes

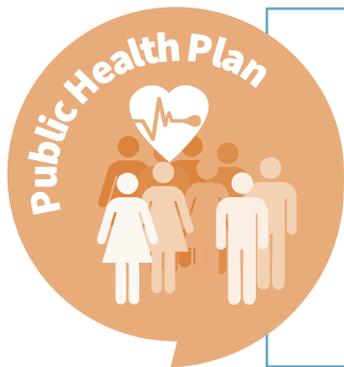


\$2.646mil

attracted via the Special Local Roads Program and Supplementary Local Roads Program for improved freight and tourism connectivity within the region and surrounds.

Development of the High-Risk Intersection project to a stage where concept designs and cost estimates, to reduce the risk involved between B-double and Road Train interaction, have been forwarded to the state government for consideration.

Regional Road Hierarchy has been progressed using adapted Austroad definitions to categorise roads according to purpose and in accordance with the asset management constraints of local government.



Draft Regional Public Health Plan has been progressed to a stage where the role and activities of Local Government in the sphere of public health have been captured. In addition, a commitment to further develop a collaborative environment to share information, better define the key issues impacting wellbeing and improve service delivery have been developed through the draft governance and resourcing arrangement designed to underpin implementation.



A new strategic plan with concise vision and mission were developed.

A new Charter that:

- formalised the use of the trading name of Murraylands and Riverland Local Government Association
- specified membership as the principal member of each council, with up to two deputy delegates
- recognised the CEO Network as a committee with a strategic advisory capacity to the Board.



\$35,000

was awarded from Green Industries SA as a contribution toward the development of a Regional Waste Strategy.

MRLGA Board and Committees

Board Member	
<i>As of November 2019</i>	
Mayor Peter Hunt (<i>President</i>)	Berri Baramera Council
Mayor Paul Simmons	Coorong District Council
Mayor Caroline Phillips	District Council Karoonda East Murray
Mayor Leon Stasinowsky	District Council Loxton Waikerie
Mayor Dave Burgess (<i>Deputy President</i>)	Mid Murray Council
Mayor Neil Martinson	Renmark Paringa Council
Mayor Brenton Lewis	Rural City of Murray Bridge
Mayor Andrew Grieger	Southern Mallee District Council

Deputy Delegates	
<i>As of November 2019</i>	
Cr Rhonda Centofanti	Berri Baramera Council
Cr Ella Winnall (<i>Deputy Mayor</i>)	Berri Baramera Council
Cr Jeff Arthor (<i>Deputy Mayor</i>)	Coorong District Council
Cr Sharon Bland	Coorong District Council
Cr Yvonne Smith (<i>Deputy Mayor</i>)	District Council Karoonda East Murray
Cr Trevor Norton (<i>Deputy Mayor</i>)	District Council Loxton Waikerie
Cr Kevin Myers (<i>Deputy Mayor</i>)	Mid Murray Council
Cr Peter Hunter (<i>Deputy Mayor</i>)	Renmark Paringa Council
Cr Wayne Thorley (<i>Deputy Mayor</i>)	Rural City of Murray Bridge
Cr Paul Ireland (<i>Deputy Mayor</i>)	Southern Mallee District Council

CEO Network	
<i>As of April 2020</i>	
Karyn Burton	Berri Baramera Council
Bridget Mather	Coorong District Council
Matthew Morgan	District Council Karoonda East Murray
David Beaton	District Council Loxton Waikerie
Ben Scales	Mid Murray Council
Tony Siviour	Renmark Paringa Council
Michael Sedgman	Rural City of Murray Bridge
Jason Taylor	Southern Mallee District Council

MRLGA Committees

MRLGA Regional Transport & Assets Committee

As of June 2019

Mayor Neil Martinson Chair

Mayor Peter Hunt (*ex officio*)

Mayor Paul Simmons

Harry Du	Berri Barmera Council
Dave Degraney	Berri Barmera Council
David Mosel	Coorong District Council
Jarrold Manuel	District Council Karoonda East Murray
Greg Perry	District Council Loxton Waikerie
Dom Perre (proxy)	District Council Loxton Waikerie
David Hassett	Mid Murray Council
Russell Pilbeam (proxy)	Mid Murray Council
Tim Tol	Renmark Paringa Council
Geoff Meaney (proxy)	Renmark Paringa Council
Heather Barclay	Rural City of Murray Bridge
Matt James (proxy)	Rural City of Murray Bridge
Mathew Sherman	Southern Mallee District Council

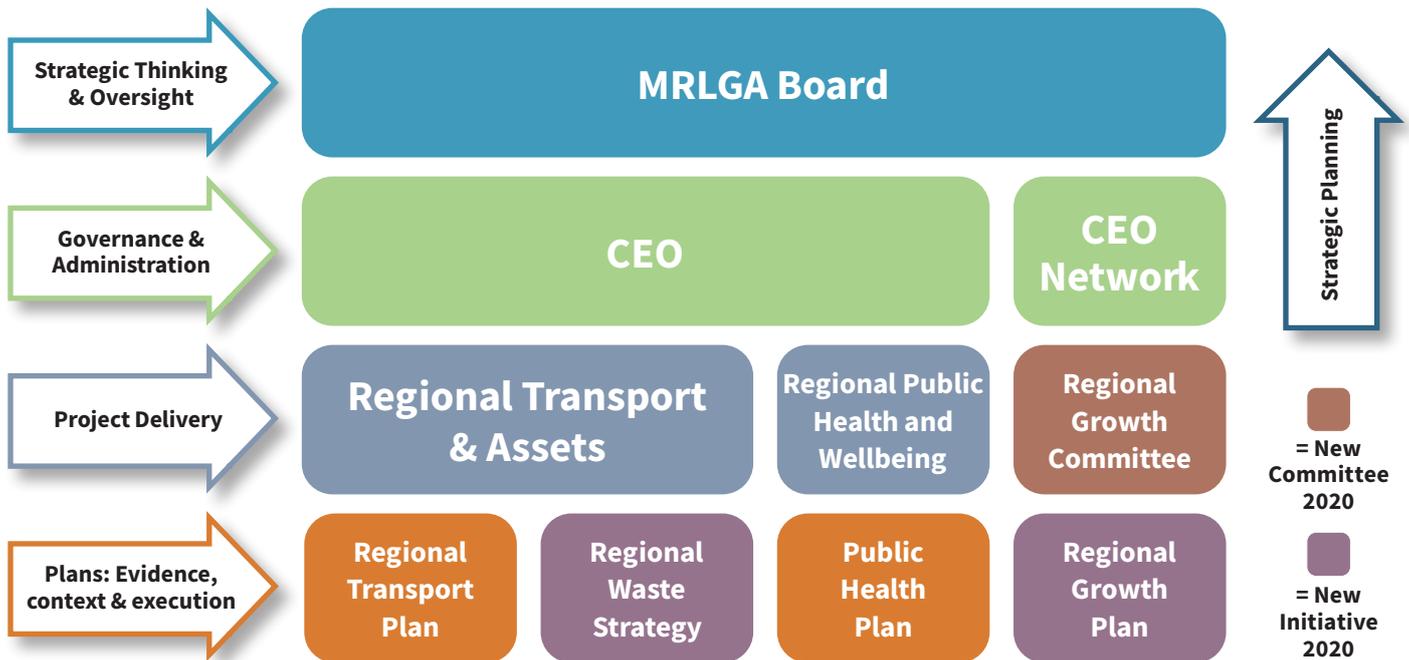
MRLGA Regional Public Health & Wellbeing Committee

Current 30 June 2020

Mayor Peter Hunt (*ex officio*)

Rebecca Burton	Berri Barmera Council
Andrew Haigh	Berri Barmera Council
Myles Sommers	Coorong District Council
Cr Sharon Bland	Coorong District Council
Cheryl Pedler	District Council Loxton Waikerie
Thomas McKellar	Mid Murray Council
Kristy Morgan	Mid Murray Council
Julie Savill	Mid Murray Council
Karen Wetherall	Renmark Paringa Council
Dara Frankel	Renmark Paringa Council
Jeremy Byrnes	Rural City of Murray Bridge
Reg Budarick	Rural City of Murray Bridge
Geoff Parsons	Rural City of Murray Bridge
Caroline Thomas	Rural City of Murray Bridge
Shilo Wyatt	Southern Mallee District Council

MRLGA Structure



MRLGA Activities

MRLGA Board:

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

1. Wednesday, 10 July 2019
2. Friday, 10 October 2019
3. Friday, 31 January 2020
4. Friday, 8 May 2020

In addition to the general oversight of the Associations activities the MRLGA Board:

- Endorsed a new Charter
- Formalised the change of name of the Association to Murraylands and Riverland LGA via the registration of a business name with ASIC
- Presided over a strategic review including the running of a strategic planning forum on 24 February 2020. A new 2020-25 Strategic Plan was endorsed on 10 July 2020.

The meetings of the Board provide a forum for regular updates from:

- LGA SA administration
- SAROC
- Office of Local Government
- Regional Development Murraylands and Riverland
- PIRSA
- Members of Parliament

CEO Network

The MRLGA CEO Network is established as a strategic advisory group to the MRLGA Board. As the name suggests it is formed from the CEOs of the eight constituent councils. Meetings of the CEO Network were held on:

1. Monday, 22 July 2019
2. Monday, 16 September 2019
3. Monday, 18 November 2019
4. Monday, 6 April 2020
5. Monday, 15 June 2020

In addition to providing guidance on project activities and operations, the CEO Network:

- Co-hosted a Local Government Reform consultation session with Andrew Lamb, Local Government Reform Partner, LGA SA on 16 September 2019
- Engaged with LGA SA and SA Power Network re: Public Lighting
- Engaged with URPS re: River Murray Specific planning policies that could be influenced by the introduction of the State Government Planning and Design code
- Engaged with Building Upgrade Finance concerning the availability of funding for non-residential property owners to make environmental or heritage improvements to their properties.
- Were briefed by Mellor Olsson Lawyers regarding the procedures involved in the Native Title Claim by the First Peoples of the River Murray

Regional Transport and Assets (RTA) Committee

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

Meetings of the RTA Committee were held on:

1. Friday, 30 August 2019
2. Friday, 8 November 2019
3. Friday, 27 March 2020

Key activities of the committee included:

- Co-ordination of the application process for Councils to the Special Local Roads Program.
- An update of the 2030 Transport Plan – regional routes reviewed, action plans and database updated
- Input to the progress of the development of a regional road hierarchy
- The development of the High Risk Intersection project to seek funding support from other tiers of Government – concept designs and costing for improvements at Gazetted B-Double roads that intersect with regional freight routes and have sight or trailer movement impediments.
- The development and endorsement of a project brief and procurement plan to establish of a Regional Waste Strategy and Action Plan.

Regional Public Health and Wellbeing Committee

The MRLGA Regional Public Health and Wellbeing Committee includes environmental health officers, community development managers and planning managers from each of the 8 constituent councils. Meetings of the Committee were held on:

1. Wednesday, 10 July 2019
2. Friday, 22 November 2019
3. Thursday, 2 April 2020

Key activities of the committee included:

- Development of a draft 2020-2024 Regional Public Health Plan and governance arrangements for a Community Wellbeing Alliance.
- Public Health Consultations were held on 4 and 5 March 2020 in Murray Bridge and Loxton respectively.
- Meetings with the consultant occurred on 22 November 2019, 22 April 2020 and 14 May 2020.

A sub-group of the committee was also actively involved in responding to the to the State Government's Planning and Design Code implementation.

Regional Organisation Executive Officers

The Regional Organisations Executive Officers Management group have formalised their Working Group. Meetings of the Committee were held on:

1. Wednesday, 18 September 2019
2. Wednesday, 30 October 2019
3. Thursday, 16 January 2020
4. Thursday, 27 February 2020
5. Monday, 6 April 2020
6. Wednesday, 29 April 2020

Key activities of the committee have included:

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

SA Regional Organisation of Councils

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

MRLGA supports SAROC by attending the meetings, contributing to agenda items for SAROC meetings, the distribution of Key Outcomes Statements of meetings and collegiate support to prepare briefings and support submissions. Key activities undertaken in support of SAROC have included:

- Support for the review of the 2019 SAROC Annual Business Plan and development of the 2020 SAROC Annual Business Plan
- Facilitation of engagement concerning proposed local government reform measures
- Promoting a leadership position on a waste and recycling strategy
- Lobbying the State Government on support for the second tranche of Climate Change and adaptation sector partner agreements
- Liaising with the State Government (DPTI/Local Government Grants Commission) to promote a centralised database for roads built upon common descriptors, categories (purpose) and construction and maintenance (fit for purpose) standards.
- Identifying and working with the other tiers of Government on the role of the LG sector in any economic recovery and stimulus programs in response to drought and the Covid-19 pandemic.

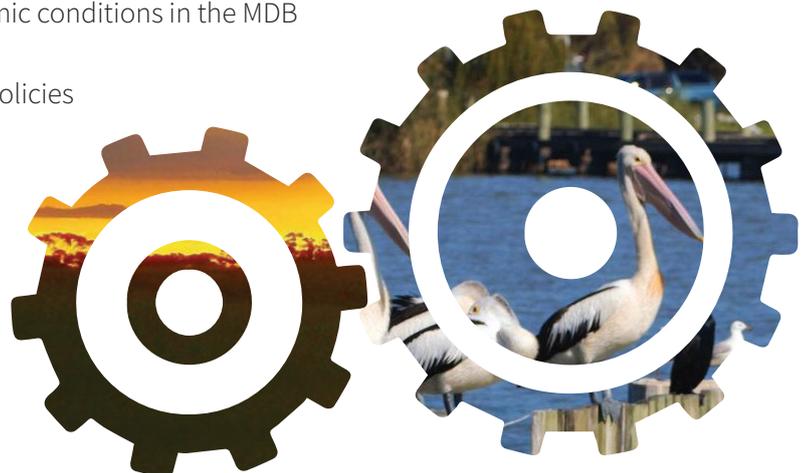
Responses to Government Inquiries and Advocacy

In addition to the work overseen by the MRLGA Committees and Working Groups, responses have been provided to the following:

- Independent Panel Assessment of Socio-economic conditions in the MDB
- Joint Standing Committee on Migration
- Draft Planning and Design Code – River Murray Policies

Matters progressed to LGA SA include:

- Public Interest Disclosure Act
- Voter roll process
- Lesson learnt – bushfires
- Sand Drift over roads
- Fines for flammable undergrowth notices



Audited Accounts

Auditors Declaration of Independence

AUDITOR'S INDEPENDENCE DECLARATION UNDER REGULATION 22(5) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 2011 TO THE MEMBERS OF THE MURRAYLANDS AND RIVERLAND LOCAL GOVERNMENT ASSOCIATION

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2020 there has been:

- i. no contraventions of the auditor independence requirements as set out in the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 in relation to the audit; and,
- ii. no contraventions of Section 290 of APES 110—Code of Ethics for Professional Accountants or any other applicable code of professional conduct in relation to the audit.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

14 / 09 / 2020



**Murraylands and Riverland
Local Government Association**

Murraylands and Riverland Local Government Association

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 June 2020**

Murraylands and Riverland Local Government Association

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Murraylands and Riverland Local Government Association

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
Income			
M&R LGA Contributions	2	172,661	143,436
Other Grants & Contributions	2	316,148	367,234
Interest Revenue	2	11,773	9,961
Total Revenue		<u>500,582</u>	<u>520,631</u>
Operating Expenses	3	(438,644)	(190,302)
Surplus (deficit) for the year		<u>61,938</u>	<u>330,329</u>
Total Comprehensive Profit (Loss)		<u>61,938</u>	<u>330,329</u>

The accompanying Notes form part of these financial statements

Murraylands and Riverland Local Government Association

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	Note	2020 \$	2019 \$
Assets			
Current Assets			
Cash and Cash Equivalents	4	945,263	902,359
Trade and Other Receivables	5	20,585	750
Total Current Assets		<u>965,848</u>	<u>903,109</u>
Total Assets		<u>965,848</u>	<u>903,109</u>
Liabilities			
Current Liabilities			
Trade and Other Payables	6	3,567	2,766
Total Current Liabilities		<u>3,567</u>	<u>2,766</u>
Total Liabilities		<u>3,567</u>	<u>2,766</u>
Net Assets		<u>962,281</u>	<u>900,343</u>
Member's Funds			
Accumulated Surplus	7	962,281	900,343
Total Members Funds		<u>962,281</u>	<u>900,343</u>

The accompanying Notes form part of these financial statements

Murraylands and Riverland Local Government Association

**STATEMENT OF CHANGES IN MEMBER'S FUNDS
AS AT 30 JUNE 2020**

	Note	Accumulated Surplus \$	Unspent funds reserve \$	Total \$
2020				
Balance at the beginning of the year	7	900,343	-	900,343
Surplus for the year		61,938	-	61,938
Balance at the end of year		<u>962,281</u>	<u>-</u>	<u>962,281</u>
2019				
Balance at the beginning of the year	7	570,014	-	570,014
Surplus for the year		330,329	-	330,329
Balance at the end of year		<u>900,343</u>	<u>-</u>	<u>900,343</u>

The accompanying Notes form part of these financial statements

Murraylands and Riverland Local Government Association

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020**

	Note	2020 \$	2019 \$
Cash from operating activities			
Receipts from grants		316,148	367,234
Receipts from members		172,661	143,436
Interest received		11,773	9,961
less: increase/(decrease) in debtors		(19,835)	147,956
Payments to suppliers		(438,644)	(190,302)
add: increase/(decrease) in payables		801	(11,618)
Net cash provided from operating activities	8	<u>42,904</u>	<u>466,667</u>
Net increase in cash held		42,904	466,667
Cash at beginning of financial year		902,359	435,692
Cash at end of financial year	4	<u>945,263</u>	<u>902,359</u>

The accompanying Notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

Note 1: Statement of Significant Accounting Policies

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the Local Government Act (1999). The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

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

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

The financial statements were authorised for issue by the members of the committee.

(a) Comparatives

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

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

(b) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

(c) Income taxes

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

(d) Goods and Services Tax (GST)

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

(e) Financial Instruments

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

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

Classification and subsequent measurement

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

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

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

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

(i) Loans and receivables

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

(ii) Financial liabilities

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

Impairment

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

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

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

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

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

Derecognition

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

(f) Impairment of assets

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

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset where it is not possible to estimate the recoverable amount of an individual asset, the association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Murraylands and Riverland Local Government Association

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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

(g) Revenue

Where it has been determined that the grant agreement is enforceable and sufficiently specific performance obligations exist, revenue is recognised in profit and loss as performance obligations are met. Otherwise, revenue is recognised on receipt.

If an amount received is in advance of the performance of obligations, a revenue in advance liability is recognised and reduced as performance obligations are met.

Revenue from membership subscriptions are recognised as income in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is determined by reference to the membership year.

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

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

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

New Accounting Standards Implemented:

AASB 15: Revenue from contracts with customers and AASB 1058: Income of Not-for-Profit Entities have been applied using the cumulative effective method. Therefore, the comparative information has not been restated and continues to be reported under AASB 1004: Contributions and AASB 118: Revenue.

(h) Trade and other payables

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

(i) Trade and other receivables

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

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

(j) Critical Accounting Estimates and Judgments

Key estimates

(i) Impairment - general

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

Murraylands and Riverland Local Government Association

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

Note 2: Revenue

	2020	2019
	\$	\$
M&M LGA Contributions		
Berri Barmera	21,423	21,319
Coorong District Council	15,266	14,120
DC of Karoonda East Murray	8,132	7,476
DC of Loxton Waikerie	23,071	27,566
Mid Murray Council	18,859	16,889
The Rural City of Murray Bridge	30,634	28,241
Renmark Paringa Council	19,032	18,965
Southern Mallee DC	9,784	8,860
SLRP surcharge	26,460	-
	<u>172,661</u>	<u>143,436</u>
Other Grants & Contributions		
Other Grants	-	-
Rubble Royalties	177,787	194,542
Regional Capacity Buildings	41,221	40,692
Community Wellbeing Alliance	-	75,000
Out Reach Program Income	-	25,000
Riverland Social Indicators	84,790	32,000
Regional Road Hierarchy Plan	12,350	-
	<u>316,148</u>	<u>367,234</u>
Interest Revenue	11,773	9,961
Total Revenue	<u><u>500,582</u></u>	<u><u>520,631</u></u>

Murraylands and Riverland Local Government Association

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

Note 3: Other Operating Expenses

	2020	2019
	\$	\$
Allowances	3,032	2,862
Accounting software	50	50
Audit fees	3,100	3,050
Executive officer contract services	118,500	121,393
Insurance	5,922	4,325
Meeting expenses	1,780	4,615
Sundry expenses & fees	382	-
Strategic Planning	12,210	-
Administration Support	20,240	18,273
Legal Charter Review	1,741	490
CEO Succession Planning / Recruitment	-	7,302
MDB Social Planning Forum	-	2,618
Project Expenditure:		
Discretionary Projects	66,222	1,192
Community Wellbeing Initiative	55,812	-
Regional Capacity - Rubble Royalty Project	6,000	-
Regional Joint Planning Board	12,005	-
Regional Waste Strategy	-	900
Riverland Social Indicators	131,648	23,232
	<u>438,644</u>	<u>190,302</u>

Note 4: Cash and cash equivalents

	2020	2019
	\$	\$
Cash on hand	100	100
Cash at bank	67,311	136,180
LGFA Investment	877,852	766,080
	<u>945,263</u>	<u>902,360</u>

Note 5: Trade and other receivables

	2020	2019
	\$	\$
Trade Debtors	3,396	-
GST receivable / (payable)	17,189	-
Prepayments	-	750
	<u>20,585</u>	<u>750</u>

Note 6: Trade and other Payables

	2020	2019
	\$	\$
Payables	3,567	-
GST (receivable) / payable	-	2,766
	<u>3,567</u>	<u>2,766</u>

Murraylands and Riverland Local Government Association

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

Note 7: Accumulated Surplus

	2020	2019
	\$	\$
Opening Balance	900,343	570,014
Surplus for the year	61,938	330,329
Balance at year end	962,281	900,343

Note: reserves no longer used in relation to unspent funds as a result of change in accounting treatment.

Note 8: Reconciliation of cash flow from operations with surplus for year

	2020	2019
	\$	\$
Net surplus for the year	61,938	330,329
<i>Changes in assets and liabilities</i>		
(Increase)/decrease in trade and other receivables	(19,835)	147,956
Increase/(decrease) in trade and other payables	801	(11,618)
Net cash provided from operating activities	42,904	466,667

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

Note 9: Financial Instruments

Details of the significant accounting policies and methods adopted including the criteria for the recognition, the basis of measurement and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in Note 1 Summary of Significant Account Policies.

Categorisation of Financial instruments

	Note	2020		2019	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial liabilities		\$	\$	\$	\$
Trade and other Payables	6 (i)	3,567	3,567	2,766	2,766
Total Financial liabilities		3,567	3,567	2,766	2,766
Financial Assets					
Cash and cash equivalents	4	945,263	945,263	902,360	902,360
Trade and other Receivables	5	20,585	20,585	-	-
Total Financial Assets		945,263	945,263	902,360	902,360

The fair values disclosed in the table above have been based on cash and cash equivalents, trade and other receivables and trade and other payables short term instruments of a nature whose carrying value is equal to fair value.

i. **Credit Risk**

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

Credit risk is managed through maintaining procedures to regularly monitor the financial stability of customers and counterparties and by investing surplus funds in financial institutions that maintain a high credit rating.

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

ii. **Liquidity Risk**

Liquidity risk arises from the possibility that the association might have difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities. The association manages this risk by preparing and monitoring budgets, only investing surplus cash with major financial institutions and proactively monitoring the recovery of unpaid debts.

No assets have been pledged as security for any liabilities.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

iii. **Market Risk**

Exposure to interest rate risk arises on financial liabilities recognised at the end of the reporting period whereby a future change in interest rates will affect future cash flows.

The following table illustrates sensitivities to the association's exposure to changes in interest rates.

	2020		2019	
	% Weighted Average Interest rate	Carrying Value	% Weighted Average Interest rate	Carrying Value
Financial liabilities	\$	\$	\$	\$
Trade and other Payables	0%	3,567	0%	2,766
Financial Assets				
Cash at bank	0%	67,311	0%	136,180
LGFA Investment	1.8%	877,852	1.8%	766,080
Cash on hand	0%	100	0%	100
Trade and other Receivables	0%	20,585	0%	-

Note 10: Contingent Liabilities and Contingent Assets

At 30 June 2020, the association is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in this financial report.

Note 11: Capital Commitments

At 30 June 2020, the association is unaware of any capital or leasing commitments which have not already been recorded elsewhere in this financial report.

Note 12: Events after the end of the reporting period

The World Health Organisation (WHO) announced a global health emergency on 31 January 2020 in relation to the 2019 novel coronavirus (COVID-19) outbreak. Since then, the Australian and South Australian governments have placed restrictions on business, sporting and social activities which will impact on the Association's revenue and expenses. At the date of this report, an estimate of the financial impact of these events cannot be made. The Association are ensuring adequate financial reserves are in place to manage any financial risks.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

Note 13: Economic Dependence

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

Note 14: Related Party Transactions

The total remuneration paid to key management personnel of Murraylands and Riverland Local Government Association Incorporated during the year was as follows:

	2020
	\$
Chief Executive Officer Contract Services	118,500

Key management personnel include the CEO and President.

Other related parties includes close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel individually or collectively with their close family members. There were no transactions with other related parties.

Note 15: Capital Management

The Committee controls the capital of the entity to ensure that adequate cash flows are generated to fund its programs and that returns from investments are maximised within tolerable risk parameters. The Committee ensures that the overall risk management strategy is in line with this objective. The committee operates under policies approved by the board. Risk management policies are approved and reviewed by the board on a regular basis. The entity's capital consists of financial liabilities, supported by financial assets. There have been no changes to the strategy adopted by the Committee to control the capital of the entity since the previous year.

Note 16: Association details

The registered office of the association and principal place of business is;

Murraylands and Riverland Local Government Association

STATEMENT BY MEMBERS FOR THE YEAR ENDED 30 JUNE 2020

In the opinion of the committee, the Financial Statements comprising of the Statement of Financial Performance, Statement of Financial Position, Statement of Changes in Members' Funds, Statement of Cash Flows and Notes to the Financial Statements:

1. Presents a true and fair view of the financial position of Murraylands and Riverland Local Government Association as at 30 June 2020 and its performance for the year ended on that date in accordance with Accounting Standards and other mandatory professional reporting requirements.
2. At the date of this statement, there are reasonable grounds to believe that Murraylands and Riverland Local Government Association will be able to pay its debts as and when they fall due.

The Committee is responsible for the reliability, accuracy and completeness of the accounting records and the disclosure of all material and relevant information.

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



Name: PETER R. HUNT
Position: President
Date: 11-9-20



Name: TIM SMYTHE
Position: Chief Executive
Date: 14-9-20

David Chant CA, FCPA
Simon Smith CA, FCPA
David Sullivan CA, CPA
Jason Seidel CA
Renaë Nicholson CA
Tim Muhlhausler CA
Aaron Coonan CA
Luke Williams CA, CPA
Daniel Moon CA



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INDEPENDENT AUDITOR'S REPORT

To the members of the Murraylands & Riverland Local Government Association

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report of the Murraylands and Riverland Government Association ("the Association"), which comprises the balance sheet as at 30 June 2020, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by the Executive Officer and the Chairperson.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Association as at 30 June 2020, and its financial performance and its cash flows for the year then ended in accordance with the Australian Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the entity in accordance with 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 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.

Responsibility for the Financial Report

The Association 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 the Association determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Association is responsible for assessing the Association'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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibility 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 an audit conducted in accordance with 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 this financial report.

As part of an audit in accordance with 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 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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 entity'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 entity 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.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

14 / 09 / 2020

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Murraylands & Riverland Local Government Association

Independent Assurance Report on the Audit of the Internal Controls of the Murray and Mallee Local Government Association

Opinion

We have audited the compliance of the Murraylands and Riverland Government Association (the Association) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Association 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 2019 to 30 June 2020 have been conducted properly and in accordance with law.

In our opinion, the Murraylands and Riverland Government Association has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls established by the Association in relation 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 Association have been conducted properly and in accordance with law for the period 1 July 2019 to 30 June 2020.

Basis for Opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagements ASAE 3100 *Compliance Engagements*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Association has complied with Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2019 to 30 June 2020. ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The Association's Responsibility for Internal controls

The Association 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, 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 apply Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

Auditor's responsibility

Our responsibility is to express an opinion on the Association's compliance with Section 125 of the Local Government Act 1999 in relation only to the Internal Controls established by the Association 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. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3100 Compliance Engagements, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Association has complied with Section 125 of the Local Government Act 1999 in relation only to the Internal Controls specified above for the period 1 July 2019 to 30 June 2020. ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

Our procedures included obtaining an understanding of controls in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities, evaluating management's assessment of these controls, assessing the risk that a material weakness exists, and testing and evaluating the design and implementation of controls on a sample basis based on the assessed risks.

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 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.

Limitation of Use

This report has been prepared for the members of the Association in Accordance with Section 129 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 Association, or for any purpose other than which it was prepared.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA Registered Company Auditor

Partner

14 / 09 / 2020



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