

24
25



ANNUAL REPORT

2024/25

Acknowledgement of Country

Coorong District Council Elected Members acknowledge and pay respect to the Ngarrindjeri and Ngarkat People, the traditional custodians of the land on which we meet.

We pay respect to all Australians who have made and continue to make a positive contribution to our culture and way of life in this country we live in and share together - Australia.

Table of Contents

Mayor’s message	5	Community	36
Chief Executive Officer’s message	6	Environment	44
Our Council	7	Leadership	50
Our Performance	13	Corporate Governance	54
Economy	24	Our Workforce	67
Infrastructure	28	Appendices	68



Version	Status	Release Date
1.0	Initial draft	1 October 2025
2.0	Draft for Elected Members	27 October 2025
3.0	For Council adoption	13 November 2025
4.0	Final	18 November 2025



Mayor's message

On reflection of the 2024/25 financial year, we appreciate that our community's major concerns focussed primarily on cost-of-living and the unseasonal drought conditions. This led Council to making deliberate decisions to lessen the impact of both, where feasible.

To help ease financial pressure, a modest rate increase was applied during 2024/25, coupled with the ability for primary producers to defer payment of rates on demonstration of the effects of prolonged dry conditions on their cash flow (applicable from 2025/26). Council also felt it important - after months of deteriorating conditions and limited pasture growth - that a drought be formally declared at local government level. As your Mayor, I was actively involved in state-level drought discussions, representing local government in PIRSA's SA Drought Advisory Group, while also participating in round tables with the Minister for Primary Industries and Regional Development. These discussions continue across the state to this day.

Despite challenging circumstances, Council made a concerted effort to focus on its core service delivery and infrastructure upgrades of greatest benefit to the community. This included multi-staged renewal of key heavy-vehicle freight routes (Carcuma and Poltalloch Roads), car park upgrades in Meningie, Coonalpyn and Tailem Bend, and sealing of Tailem Bend's final unsealed township road (Hutt Street). Tintinara has also benefitted from a new rail track crossing installed by the Australian Rail Track Corporation (ARTC) which connects to a new footpath and the upgraded Tintinara Apex Park.

The impact of inflation on project delivery continues to influence cost and timelines, however we trust that the comprehensive capital projects accomplished in 2024/25 represents a renewed sense of investment in our community for the years to come.

As we focus on renewal, we're also preparing for growth within the Coorong. The launch of our Investment Prospectus in October 2024 heralded Council's strategic commitment to sustainable development and the promotion of investment opportunities within the district. It is efforts such as this that reinforce our endeavours to be a growth district, particularly as Adelaide's urban development edges closer towards the Coorong local government boundary.

Despite any challenges, there is much to be thankful for as we look optimistically to the future. Would you join me in congratulating our staff, Elected Members and wider community on the achievements of the last twelve months.

I'm excited to see how our efforts during 2024/25 will flow into 2025/26, as we continue to strive towards making the Coorong a great place to live, do business and belong.

Paul Simmons
Mayor



Chief Executive Officer's message

The 'three R's' are synonymous with local government – roads, rates and rubbish. But in light of the last twelve months and as we look to the future, we can revise each 'R' to reflect our journey – resilience, recovery and renewal.

As highlighted by Mayor Simmons, the district has been dealt a share of economic influences, affecting households and businesses throughout the district. Ongoing cost-of-living pressures, an unusually dry growing season and general uncertainty faced by community members have all, in some way, shaped our journey to date. But it is the resilience shown by the community at large which has driven our decisions and behaviours, and most importantly, how our community serves each other.

Across the Murraylands and Riverland, flood recovery continues, while at local level, drought recovery measures are very much front of mind. In these times, Council is committed to ensuring that our own strategies respond directly to ever-changing recovery conditions. Rates deferrals, access to water from standpipes and roadside grazing allowances for livestock have supported immediate recovery without compromising the long-term viability of our district.

As we look to 2025/26, Council will once again consider a conservative approach to asset management and the budget at large, keeping the needs of our communities at the forefront as costs continue to rise. This year's report included the assessment by the Essential

Services Commission of South Australia, which highlighted that Council is mostly financially sustainable and backed by a robust Long Term Financial Plan. However, like the local government sector at large, Council remains challenged to maintain its large asset base and raft of community services into the future.

No matter the external influence, my team and I seek every opportunity to make sure we're heading on the right path with all our plans and strategies as we continue to press on. This would not be achievable without the support of the Elected Members, our strong volunteer base and the community. While we take this opportunity to reflect on 2024/25 – the year that was – I also welcome your participation in shaping the next four years of our *Community Vision Plan* into 2025/26 and as we charter the course of the period ahead.

Bridget Mather PSM
Chief Executive Officer



Our Council

The Council is an elected body of eight members who serve a four-year term. Their primary objective is to carry out duties under the provisions of the *Local Government Act 1999* and associated regulations. For the period 1 July 2024 – 30 June 2025; 12 Ordinary meetings and 4 Special meetings were held.



Mayor Paul Simmons

Allowance	\$47,403
Reimbursements	Nil
Meetings attended	15



Cr. Jonathan Pietzsch *(Deputy Mayor from 19 November 2024)*

Allowance	\$13,322
Reimbursements	\$6,291
Meetings attended	13



Cr. Jeff Arthur

(Deputy Mayor until 19 November 2024)

Allowance	\$14,496
Reimbursements	\$7,298
Meetings attended	16



Cr. Sharon Bland

Allowance	\$12,628
Reimbursements	Nil
Meetings attended	13



Cr. Ruth Maidment

Allowance	\$11,793
Reimbursements	Nil
Meetings attended	16



Cr. Mick O'Hara

Allowance	\$12,628
Reimbursements	\$1,508
Meetings attended	14



Cr. Brenton Qualmann

Allowance	\$12,424
Reimbursements	Nil
Meetings attended	16



Cr. Lisa Rowntree

Allowance	\$12,628
Reimbursements	\$2,949
Meetings attended	15

Allowance amounts include quarterly member allowances and travel time allowances (where applicable). Reimbursement amounts include travel claims and other claims (as eligible under the Elected Members Allowance, Benefits & Support Policy).

Community Vision, Principles & Priorities



Our Vision

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

Our Values

Integrity

Responsibility

Collaboration

Balance

Our Tag Line

Room to Move, Room to Play



Our Mission

Council's mission statement not only establishes our core identity but provides a basis for effective decision making into the future. Working with the community, industry and key stakeholders:

*We will **responsibly** manage the natural and built environment;*

*We will **encourage** economic growth for long term sustainability;*

*We will **enhance** community wellbeing and a sense of community;*

*We will **demonstrate** leadership for the benefit of residents and ratepayers.*

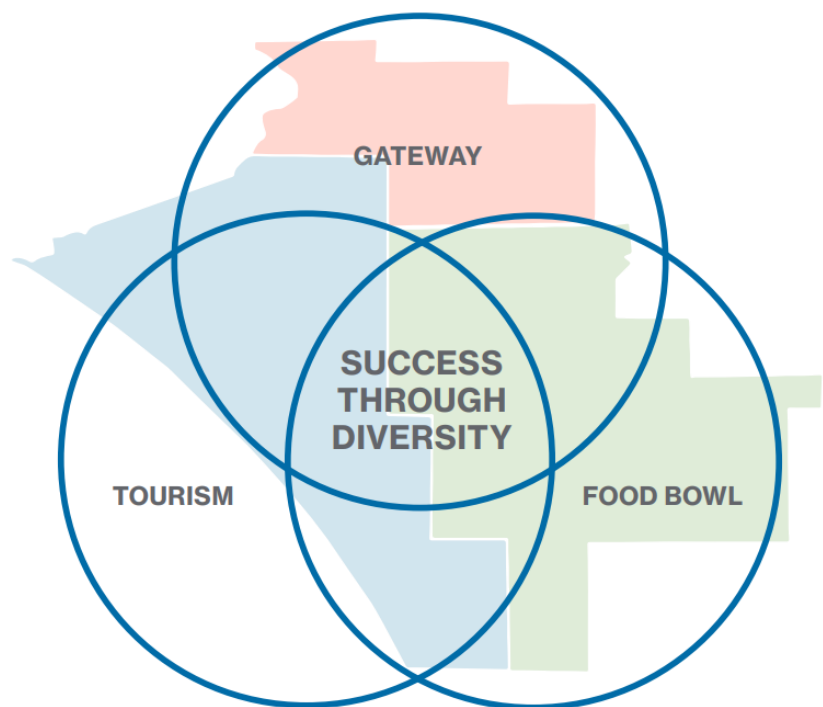
Our District



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

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

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



Our Community



Population*
5,614



Females
48%



Males
52%

Diversity*



Aboriginal & Torres Strait Islanders
6%



Overseas born
8.7%

Age Profile**



Aged 0 – 14 years
16%



Aged 15 – 24 years
9%



Aged 25 – 44 years
21%



Aged 45 – 64 years
28%



Aged 65 – 84 years
23%



Aged over 85 years
3%

Households***
Average 2.7 persons



Occupied
76%



Unoccupied
24%



Top three languages
spoken; English,
Ngarrindjeri,
German

* Source: Australian Bureau of Statistics (ABS), Regional Population Growth Australia (3218.0, released 27 March 2025)

Source: .idcommunity, Population and Dwellings, site accessed 8 September 2025

** Source: Australian Bureau of Statistics (ABS), QuickStats

*** Source: Australian Bureau of Statistics (ABS), QuickStats

Our Strategic Direction

The *Community Vision Plan 2021 – 2025* became effective 23 February 2021 and its mid-point review was adopted on 16 July 2024. The strategic directions outlined in the plan provide the structure for this annual report. The five focus areas for achieving our district's long-term aspirations are:



Economy

- Growth Strategy
- Business Development
- Tourism Development



Infrastructure

- Roadways and Footpaths
- Community Character
- Built Environment
- Being Connected



Community

- Health and Wellbeing
- Social Connections
- Community Development
- Community Safety



Environment

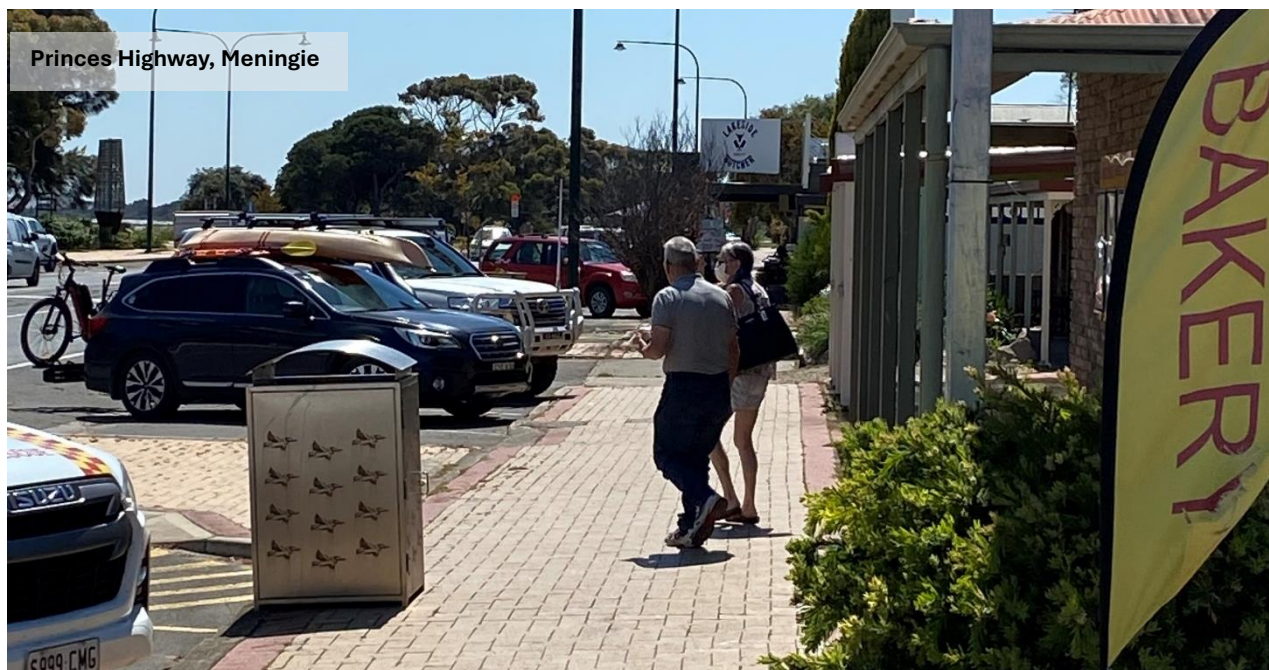
- Native Vegetation
- Pest Plant and Feral Animal Control
- Parks and Reserves
- Sustainable Agriculture
- Water Security
- Climate Change



Leadership

- Recognised for our Natural and Built Environment
- Celebratory
- Business Excellence

Our Performance



Strategic Framework

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

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

Schedule 4 of the Local Government Act 1999 requires that Council report its performance in implementation of the plan during the relevant financial year. Performance measures are allocated according to the following status, which can then be used to quantify progress.

Status key

- Deferred
- On Track
- Complete

Economy (2021 – 2025)



Objective: Capitalising on the district's innovation and business and community confidence will build a positive future for exploring new economic opportunities.

Strategic Outcome	Action	Status
Tourism Development	Work with our communities, businesses and key stakeholders to develop and promote the district's active, attractive and vibrant places	●
	Ensure tourism related infrastructure needs are understood and prioritised	●
	Partner with neighbouring councils and key tourism stakeholders, leverage communications and marketing opportunities	●
	Improve access to the district's waterways including the Murray River, Lakes, Coorong and wetlands	●
	Promote the district's agricultural industry through agri-tourism opportunities	●
Business Development	Develop a Tourism & Economic Development and District Growth Strategy	●
	Develop an attractive and informative investment prospectus	●
	Promote the district as being 'business ready' to community and government	●
	Support and grow our region's existing and emerging industries	●
	Partner with industry leaders to educate entrepreneurs about business start-ups	●
Growth Strategy	Prepare a district wide Growth Strategy investigating economical sustainability, infrastructure and land use policy constraints and opportunities	●
	Develop a five-year action plan arising from Growth Strategy prioritising infrastructure and land use related actions which will stimulate growth	●
	Preparation of an Affordable Housing Strategy	●

Infrastructure (2021 – 2025)



Objective: Continued capital investment in road infrastructure, recreational facilities and the tourism landscape will support delivery of essential services to the community.

Strategic Outcome	Action	Status
Our Roadways and Footpaths	Enhance Council's heavy vehicle road network to accommodate the growth in primary production	●
	Maintain our unsealed road network in line with emerging and changing needs	●
	Improve Council footpath network within its townships based on changing community and demographic needs	●
Community Character	Enhance town pride and functionality through improving streetscapes	●
	Develop community spaces through improving Council parks and gardens	●
Built Environment	Review, update and deliver Asset Management Plans for Council's major asset classes	●
	Complete review of Council tourism assets and facilities	●
	Support improved access to water for firefighting, engaging with CFS and landholders	●
	Investigate implementation of water cycle planning regimes which include harvesting and storage	●
Being Connected	Advocate with other agencies for improved telephone and internet coverage across the district	●

Community (2021 – 2025)



Objective: Maintaining strong and active communities as the foundation for future growth and wellbeing.

Strategic Outcome	Action	Status
Health and Wellbeing	Contribute to public health planning, accessible and inclusive communities and the implementation of strategies that support and enhance community health and wellbeing	●
	Support the provision of formal and informal sport, recreation and play-spaces for the community to enjoy	●
	Work with the community to foster art and cultural activities	●
	Support volunteering as an essential element in delivering community outcomes and building wellbeing	●
Social Connections	Provide welcoming spaces and places for the community through our libraries, community centres and council and community facilities	●
	Work with communities to provide and promote a range of programs and opportunities to connect and engage around shared interest	●
	Continuous improvement in communications and engaging the community	●
Community Development	Establish pathways for youth to engage with Council	●
	Encourage a community youth mentoring program	●
	Continue to strengthen our relationships with the district's Aboriginal and Torres Strait Islander communities, particularly for implementation of the Reconciliation Action Plan	●
	Contribute to the development of active ageing programs and events	●
Community Safety	Work with the Country Fire Service and emergency services to facilitate a Community Fire Safe action plan to improve fire safety for townships	●
	Work with key stakeholders including State departments to provide safe communities	●

Environment (2021 – 2025)



Objective: Council to consider the likely impacts of climate variability for our current and planned activities, whilst applying principles of sustainability and adaption in decision making.

Strategic Outcome	Action	Status
Native Vegetation	Work with community and relevant State departments to identify opportunities to protect and manage native vegetation	●
	Promote opportunities to landholders to establish perennial vegetation through the Local Action Plan	●
Pest Plant and Feral Animal Control	Undertake a consistent approach to weed control across the district through the implementation of Council's weed management strategy	●
	Work in partnership with community/agencies to control introduced plant, feral animal and overabundant native species	●
Parks and Reserves	Work with other agencies to optimise awareness of and access to existing parks and reserves	●
	Work with other agencies to optimise environmental and sustainable management of existing parks and reserves	●
Sustainable Agriculture	Work with landholders to identify opportunities to establish and manage perennial vegetation across the landscape including native species	●
	Access government funding streams that support economic growth, agriculture and environmental sustainability, water security innovation, and respond to climate change and carbon challenges	●
	Work with Coorong landholders to tackle existing and arising land management issues	●
Water Security	Advocate with other agencies to ensure adequate water flows	●
	Work with agricultural producers to advocate in regard to high mains water prices	●
	Promote adoption of water security technologies and innovations	●
Climate Change	Maintain knowledge and awareness of scientific based climate change issues applicable to district	●
	Share climate change information with the community and encourage conversation and feedback	●
	Continue to identify and deliver actions which address or mitigate the impacts of climate change	●

Leadership (2021 – 2025)



Objective: Through collaborative leadership, Council will take a unified approach to its community's aspirations, interests and legislative requirements.

Strategic Outcome	Action	Status
Recognised for our Natural and Built Environment	We promote our waterways, rivers, lakes and internationally recognised Coorong as world class	●
	We recognise the contribution our primary production make to the State economy	●
	We recognise the world class motorsport facilities at "The Bend" and other economic measures which support district vibrancy	●
Celebratory	Council welcomes all new citizens and marks the abundance of nationally significant events	●
	We embrace all diverse groups that make up our community	●
	We encourage visitors to stay, work and play	●
Business Excellence	Council is an organisational leader, reinforcing our position as a leading local government body	●
	Undertake strategic advocacy, focusing on achieving long term and substantive outcomes for the benefit of the community	●
	Council takes a responsible approach to financial sustainability	●
	Elected Members are strong advocates for the community	●
	Council reports openly and transparently on its performance	●
	Council staff and Elected Members act with integrity and accountability	●
	Elected Members and Council staff work cooperatively	●
	Elected Members demonstrate 'good governance' in their roles	●
	Elected Members actively communicate and consult with the community	●
	Utilise our connection with regional bodies to maximise outcomes for the district	●
	Recognise the valuable contribution of volunteers to our district	●
	Recognise staff in their contribution to business excellence	●

2024/25 Snapshot

Council’s performance for 2024/25 has been reported against the strategic objectives which were developed under the *Community Vision Plan 2021 – 2025*. Performance has been measured by:

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

Key	
Complete	✓
On Track	C
Deferred	→

Objective 1: ECONOMY (2024/25)

Priority	Result	Commentary
Implementation of the Investment Prospectus	✓	Investment Prospectus successfully launched on 22 October 2024. Key tasks associated are Growth Strategy Review; Tailem Bend Structure Plan scoping and contributions to Draft Murray Mallee Regional Plan.
Support the RAA in their Electric Vehicle charging station roll out program	✓	RAA Electric Vehicle charging stations are now fully operational at Meningie, Coonalpyn, Tailem Bend and Tintinara.
Progress detailed design and funding model for the proposed Wellington East Water Supply Project	C	SA Water have completed the detail design and cost estimate. Council finalised the funding model and presented this to the community through a consultation period during July and August 2025.

Objective 2: INFRASTRUCTURE (2024/25)

Priority	Result	Commentary
Undertake sonar scanning of cemeteries to verify available allotments and refine burial registers	C	The project commenced in November 2024 with a data audit of all six cemeteries. Spreadsheet data will be compared to handwritten records to ensure accuracy, then consolidated into a single, reliable source. Sonar scanning will commence once this body of work is completed.
Installation of new furniture in Coonalpyn and Tailem Bend off-leash areas (subject to grant funding)	C	Suitable grant funding opportunities actively being identified.
Implementation of a subsidised cat desexing/microchipping program	✓	Program successfully held whereby residents can access a discounted desexing/microchipping program. Program co-funded by the Dog and Cat Management Board, National Desexing Network and Murray Bridge Veterinary Clinic.



Objective 3: COMMUNITY (2024/25)

Priority	Result	Commentary
Continuation of the Community Grants program under the revised policy and procedure	✓	As per revised policy, only one round of grant funding was awarded in 2024/25. Recipients were determined at November 2024 Council meeting and funding dispersed thereafter.
Continue to consider options for the Wadmore Precinct Activation Project	C	Council continues to engage with the Minister on possible site outcomes.
Advocate for our community's health and wellbeing needs through other levels of government	C	Grassroots approach to advocacy is based on the identification of needs by community members, with Council acting as the intermediary where appropriate.



Objective 4: ENVIRONMENT (2024/25)

Priority	Result	Commentary
Implement stages of the Pangarinda Botanic Garden Future Vision Plan	✓	Additional \$10,000 allocated in 2024/25 activities and deliverables (including fire fuel load reduction, mower and minor plant maintenance & repairs, plant database management software).
Undertake aquatic reed planting at Lakes Albert and Alexandrina	✓	Project site identified as Mosquito Point. Feral proof fencing completed to protect turtle nesting sites and terrestrial revegetation. Two kilometres of aquatic reed planting established for lakeshore protection and biodiversity enhancement.
Advocate for continued suitably located renewable energy development, including upcycling of kerbside waste to hydrogen energy	⬢	Coorong Growth Strategy and Murray Mallee Regional Plan are key vehicles for identifying suitably located land for renewable energy facilities. Council continues to support developers and wider community to ensure appropriate locations and interface considerations are factored into site selection processes. In January 2025, Council supported a proposal by Ngarrindjeri Ruwe Empowered Communities for a solar panel and batteries recycling plant.
Consideration of future proofing of drought impacts	✓	Works ongoing to remain risk-aware and with a problem-solving mindset to future proof against future climate and drought challenges. Delivery of externally funded Future Drought Fund, perennial pasture and sandy soils projects. Inclusion of Clause 11.2 in Debt Recovery & Financial Hardship Policy (special circumstances – drought), and work with State Government regarding a rates deferment package has occurred.

Objective 5: LEADERSHIP (2024/25)

Priority	Result	Commentary
Upgrade records management software to maintain legislative compliance	✓	Upgrade completed March 2025
Implement findings of Year 2 of the Information & Communication Technology Strategy	✓	Internal desktop telephone system and handsets transitioned to web-based provider in December 2024. Asset inventory uplift, cyber security review, firewalls (all sites), wireless and switches all upgraded.
Undertake asset condition assessment and revaluation processes for respective asset classes	↻	A new asset administration consultant has been engaged. Roads asset data has been selected for initial analysis. Other asset categories will be prioritised for the 2025/26 financial year.



ECONOMY



Investment Prospectus

The development of Council's Investment Prospectus culminated in its launch in October 2024.

Attended by 40 representatives from the private sector, business community and government stakeholders; the document provides guidance and information on investment opportunities.

The launch also provided a platform to reinforce Council's commitment to effective engagement with any potential investor.



Strategic Land Acquisition

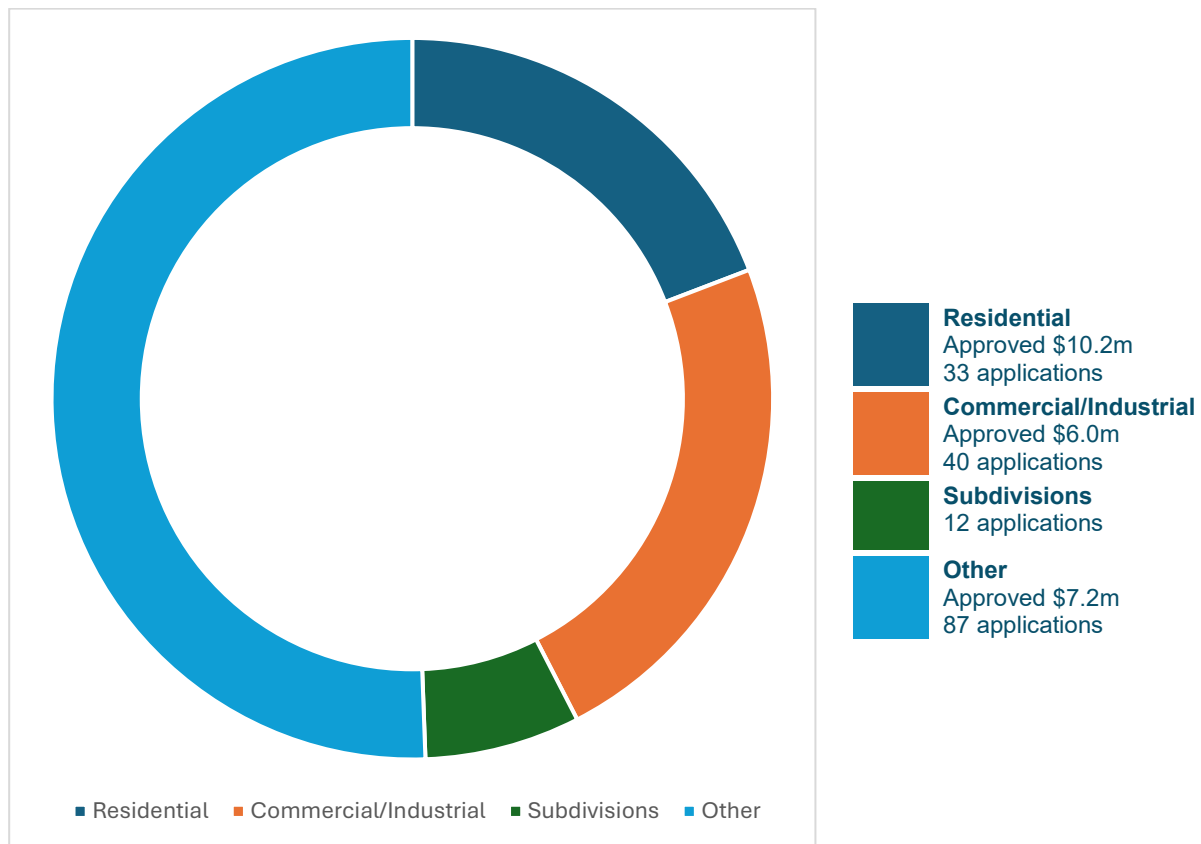
In the interests of forecasting growth, affordable housing and the protection of community interests, Council seized an opportunity to make a strategic land acquisition.

2.8 hectares of land on Kulde Road, Taillem Bend, surplus to the needs of former owner Airservices Australia was acquired for \$200,000.

This acquisition will enable rezoning and orderly development of critical residential land supply for this growing part of the district.

Development Applications

A total of 172 development applications were approved in 2024/25, with a total construction value equalling \$23.4 million.



Delegation approval type:

- > Plan SA Portal: 169
- > Coorong Assessment Panel: 3

Tourism

Murray River, Lakes and Coorong Tourism Alliance

Council's ongoing support of the regional tourism organisation, The Murray River, Lakes & Coorong Tourism Alliance (MRLCTA) has been pivotal in building the local visitor economy. During 2024/25, the MRLCTA focused on the following key initiatives to enhance our region:

- > **Product Development:** Progressed the creation of a packaged Coorong 'Safari' experience to attract new visitor segments
- > **Operator Support:** Delivered ongoing marketing support for local tourism operators, including Regional Profile Cutters, Tailem Bend Waterfront Caravan Park, Coorong Wildside and the Wellington Private Marina
- > **Industry Networking:** Facilitated quarterly networking events to strengthen collaboration and knowledge-sharing across the tourism sector
- > **Motorsport Tourism:** Developed the '777 Motorsport Touring Route' to connect the region's motorsport assets and stimulate visitation

Tourism Highlights

The Coorong District Council continued to strengthen its tourism portfolio with impactful initiatives that enhanced visitor engagement and regional visibility:

- > **Expanded Visitor Services:** The Tailem Bend Information Station welcomed new volunteers, enabling extended operations to five days per week – improving access to local insights and support for visitors
- > **Major Event Success:** Leveraging the growing popularity of The Shell V-Power Motorsport Park, Council proudly hosted the 2024 Tailem Bend Street Party. The event drew an estimated 1,500 attendees and was widely celebrated as a resounding success, showcasing the town's vibrant community spirit and tourism appeal

Visitor Economy Snapshot

Tourism continues to be a vital economic pillar for the Coorong, generating approximately \$36 million in annual visitor expenditure. Key statistics for 2024/25 include:

- > The Coorong district welcomes an estimated 234,000 visitors* each year
- > On average, visitors spend \$153 per visit*
- > International visitors spend an average of 6 nights, with domestic visitors spending 3 nights (at a total of 252,000 nights per year*)
- > There are 57 tourism experiences based in the Council district registered on the Australian Tourism Data Warehouse**
 - o 26 accommodation providers
 - o 29 attractions, restaurants, tours and events
- > 4,534 people visited the Tailem Info Station and Rail Museum
- > 4,411 people visited the Meningie Information Hub

* Source: Murray River, Lakes and Coorong Alliance

INFRASTRUCTURE



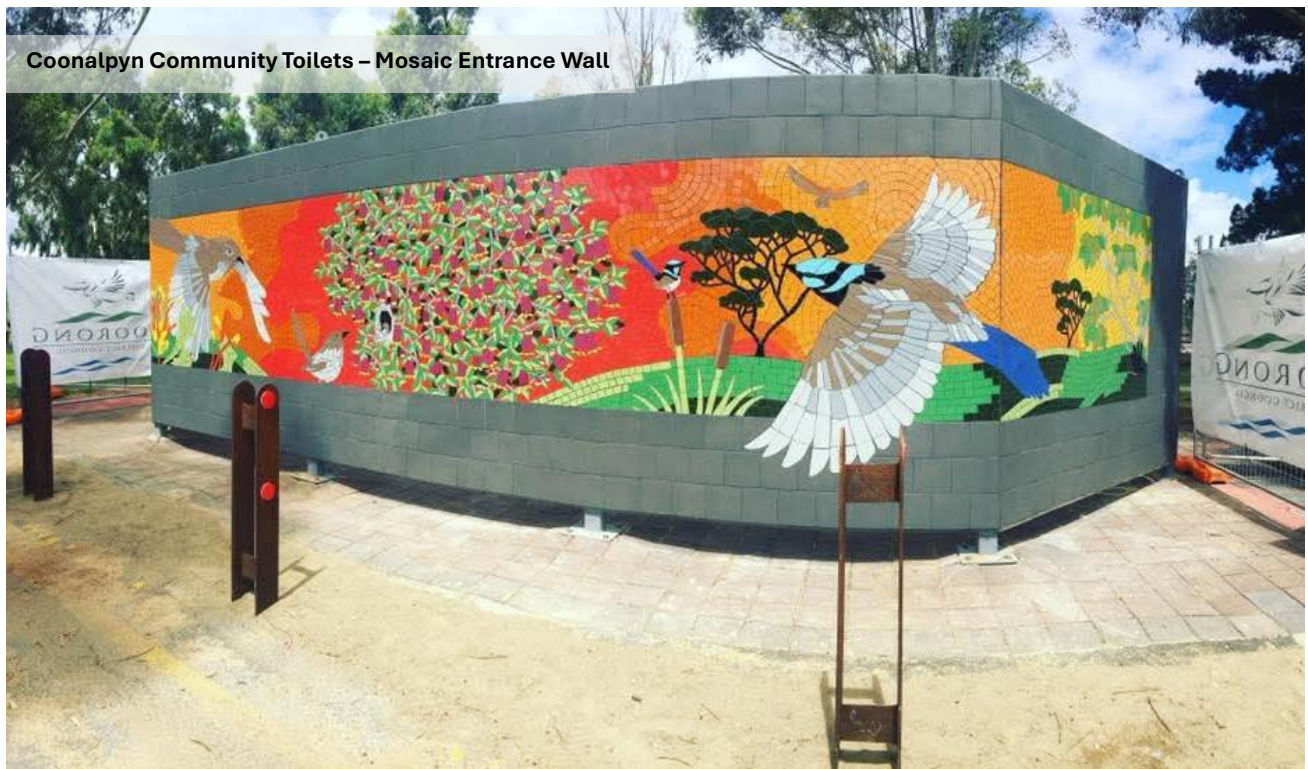
We manage:

	410 kilometres sealed roads		4 wastewater lagoon sites
	1,667 kilometres unsealed roads		14 quarries
	27 kilometres trails & footpaths		14 community toilet blocks
	24 wastewater pump stations		9 playgrounds



Community Places and Spaces

Council maintains 77 parks and open spaces for community enjoyment, as well as building assets across the district which include community toilets, town halls, Council offices and a health & recreation centre. The role and value of public open spaces remains important as social demands, and economic activity continues to spur in the district. Asset maintenance continued to be the primary focus for Council's community facilities team during 2024/25 and included aerodromes, cemeteries, waste transfer stations and the Coonalpyn swimming pool and caravan park.



Coonalpyn Soldiers Memorial Swimming Pool

By investing in the Coonalpyn Soldiers Memorial Swimming Pool, Council supports the wellbeing and prosperity of the district by bringing people together and creating opportunities for healthy living and social interaction. The facility is staffed by qualified lifeguards and ably supported by a team of capable volunteers and its dedicated committee each swimming season.



Kerbside Waste Collection



Major Road Projects

Council delivered 18 road renewal projects in 2024/25; seven of which were in the sealed roads category, six within the unsealed category, one in the kerb and gutter category, two in the footpath category and two in the stormwater category.

Of particular note was the footpath expansion project at Tintinara adjacent to the rail corridor between Fulwood Avenue and the Apex Park. This project sees a great improvement in connectivity and safety for pedestrians and cyclists, providing a safe and efficient passage parallel to the Dukes Highway and rail corridor.

Car park upgrades were delivered at the Coonalpyn Swimming Pool, Meningie Information Hub and Punt Road. These carpark upgrades will provide a formalised parking environment in areas that previously had no infrastructure, as well as seeing a vast improvement in accessibility to some key Council sites.

The final stage of the Carcuma Road upgrade will be carried forward to the 2025/26 financial year for project delivery benefits. The project is progressing well with final pavement constructed in August 2025. Sealing works occurred as weather permitted during October and November 2025.

Pavement Rehabilitation

- > Heinrich Road
- > Malinong Road
- > Masons Lookout Road
- > Richardson Road
- > Settlers Road
- > Taunta Hut Road

Urban Asphalt

- > Allison Court
- > Myrtle Place

Upgrades

- > Carcuma Road
- > Hutt Street

Heavy Patching

- > Hannah Well Road

Carcuma Road Stage 2A and 2B (Thomas Foods Feedlot to Southern Cross Road)

Stage 2A and 2B of the Carcuma Road upgrade project was a continuation of a multi-stage project to address the need for a fit for purpose road to support freight movements from the Thomas Foods Feedlot. This project commenced in 2022/23, and with the delivery of Stage 2A and 2B in the 2024/25 financial year, leaves only the final stage between Southern Cross Road and the Council boundary to be completed in the 2025/26 financial year.

Works included:

- > Survey, bore logs and pavement design (undertaken prior to works commencing)
- > Detail design undertaken (including pavement design)
- > Earthworks to shape the road corridor to design levels
- > New rubble added to existing rubble (mixed and moisture conditioned to form subgrade)
- > New rubble imported to form final basecourse layer
- > Cement additive placed and incorporated into 220mm of the pavement layer to stiffen the pavement
- > Road shaped, compacted and final trimmed
- > 2 Coat 14/7mm spray seal applied
- > Installation of line marking and traffic control devices during one section of guard rail to protect a steep drop off

Stage 2A and 2B of the Carcuma Road upgrade was delivered for \$3.4 million, which was jointly funded by the Special Local Roads Program and Council.



Kulde Road Reseal

Kulde Road is Council's only 'Class 2' road, which serves as a major freight route for primary industry to the east of Tailem Bend and by extension, Karoonda and the upper Mallee region as they look to access primarily the Viterra grain handling site and the Princes Highway.

The Kulde Road Reseal Project was identified to address the 18 kilometre segment from the township limits in Tailem Bend out to the Council boundary. The sealed surface was aging, becoming brittle and showing signs of accelerated deterioration. Intervention by way of a 2 Coat 14/7mm spray seal was undertaken to retain the roads pavement integrity and prevent future failures like potholing and stripping.

Works included:

- > Pre-scoping to identify defects and any preparation works required
- > Micro surfacing to areas that required shape correction to prevent water pooling mid lanes
- > 2 Coat 14/7mm spray seal applied
- > Line marking reinstated included reflective raised pavement markers.

The Kulde Road Reseal Project was delivered for \$1.25 million in full, which was jointly funded by the Special Local Roads Program and Council.



Hutt Street Upgrade

Hutt Street was Tailem Bend's last unsealed township road. Historically, it has had stormwater issues with no infrastructure to mitigate flooding to private properties.

An unsealed road in an urban environment is also seen as not fit for purpose. Progressively over previous years, Council has committed to upgrading all unsealed roads in Tailem Bend to a sealed and kerbed environment, befitting of township surrounds.

Works included:

- > Detail design to formulate a road geometry that was constructable, mitigated the stormwater issues and provided a formalised road environment
- > Earthworks and subgrade preparation to design levels
- > Installation of semi-mountable kerbing for stormwater management and road definition
- > New Disability Discrimination Act compliant pram ramps to improve pedestrian accessibility
- > 40mm asphaltic road seal
- > Installation of line marking and traffic control devices.

The Hutt Street Upgrade Project was delivered for \$325,000, which was jointly funded by the Local Roads and Community Infrastructure Program and Council.



Tintinara Footpath Expansion

The Tintinara Footpath Expansion Project was designed to systematically and sustainably grow the local footpath network. This specific project focussed on constructing a new footpath within the rail corridor, connecting the existing pedestrian crossing to the Tintinara Apex Park.

The footpath is constructed to a shared use standard of 2.5 metre wide, creating an environment where cyclists and pedestrians can co-exist. It is also complimented by the new rail track crossing recently installed by the Australian Rail and Track Corporation (ARTC).

Works included:

- > Leased acquisition of a corridor of land off ARTC for the purpose of the footpath
- > Vegetation clearance to create a suitable corridor for the proposed path
- > Civil works to enable a basecourse layer for the footpath construction
- > Installation of a 2.5 hotmix asphalt footpath surface
- > Construction of four new Disability Discrimination Act compliant pedestrian crossing points across Fulwood Avenue
- > Installation of a 1.8 metre high spear top fence to protect users from the rail corridor

The works were funded through Council's 'New and Upgrade' projects portfolio.



COMMUNITY



Community Funding Support

Council's community grants, sponsorship and funding program was revised during 2023/24 to provide a more robust classification structure. Only one funding round was offered in 2024/25 which saw a total of five successful applications receiving a total of \$25,535. In addition, sponsorship to the value of \$3,540 was provided to 10 community groups.

The policy, in its revised form, took effect 1 July 2024 and this also included the introduction of support for Public Amenities and assistance with water allocations to eligible organisations.

Five community groups took advantage of funding assistance provided for Public Amenities and two sporting clubs were recipients of water allocation of up to 6,500 kilolitres.



\$57k
funding
awarded

	Amount (\$)
Community Grants	
Tailem Bend Community Centre	5,000
Tailem Bend Netball Club	5,000
Tintinara Golf Club	5,000
Keith Shooting Club	4,950
Meningie Progress Association	3,585
	23,535
Sponsorships	
Dupang Festival (in-kind)	1,400
Jabuk Community Hall	500
Renee Davy (on behalf of Ella Davy)	500
Tintinara Action Club	500
Tailem Bend Lions Club	300
Coonalpyn Agricultural and Horticultural Society (Coonalpyn Show)	100
Coomandook Area School	60
Meningie Area School	60
Tailem Bend Primary School	60
Tintinara Area School	60
	3,540

	Amount (\$)
Annual Water Allocations	
Border Downs Football & Netball Club	20,865
Peake & District Sporting Club	3,900
Public Amenity Allocations	
Tailem Bend Football Club	2,000
Coonalpyn Bowling Club	1,000
Culburra Hall	1,000
Jabuk Community Hall	1,000
Netherton Hall	1,000
	30,765

External Funding

Council takes advantage of opportunities from external bodies (both government and non-government) to provide funding for key projects. This ensures that our district continues to be a progressive, vibrant and liveable place. Significant grants received in 2024/25 include:

- > **\$1.18 million** – Heavy Vehicle Safety Productivity Program
- > **\$819k** – Roads to Recovery
- > **\$296k** – Changing Places Accessible Toilet Program
- > **\$106k** – Black Summer Bushfire Recovery Program
- > **\$50k** – BHP Olympic Dam
- > **\$20k** – Mallee Sustainable Farming
- > **\$18k** – Murraylands and Riverland Landscape Board
- > **\$9k** – Limestone Coast Landscape Board

Libraries

Established in 1977, School Community Libraries were created to deliver public library services to rural and remote communities with populations under 5,000. Today, this model continues to thrive in the Coorong region.

The Coorong Libraries network comprises four school community libraries and one library depot, operating through a collaborative partnership between the Department for Education, Public Library Services of South Australia, and Coorong District Council. Each partner contributes to the funding and day-to-day operations, ensuring accessible and high-quality library services for the community.

With over 1,000 non-school based members across the district, Coorong Libraries remain a cherished and essential asset—supporting lifelong learning, digital inclusion and community connection.

Membership	
Coomandook	91
Coonalpyn	49
Meningie	278
Tailem Bend	496
Tintinara	148



5
sites
*(four libraries,
one outreach depot)*



1,062
active
members

Community Resilience Program

The Community Resilience program supports and enables networking with groups and clubs, providing access to information, increasing awareness and updates on grant and funding opportunities, capacity building, training and resources and any other relevant information or opportunities that are of benefit to both organisations and communities.

Program highlights during 2024/25 include:

- > Assisted 10 community organisations to secure \$63,000 grant funding
- > Assisted 13 sporting clubs to undertake infrastructure upgrades
- > Delivered volunteering expo
- > Provided grant seeking and writing mentoring to 16 groups
- > Provided mentoring and assistance to groups navigating new tax reporting requirements
- > Delivered three workshops/information sessions

Community Events

Council delivers and supports a range of events and activities throughout the year. These provide social and economic benefits to residents and visitors to our district.

Council's events collaborate with the businesses and community groups within our district to celebrate our cultural diversity, history and compliment other local events (where applicable). Key events held during 2024/25 include:

- > NAIDOC Week – 500 attendees across four sites
- > Warren Davies, The Unbreakable Farmer – 215 attendees across four events
- > Supported the Power of Her event held in Murray Bridge through the IMPAC program
- > Coonalpyn Show – Council supported this event by hosting an interactive stall
- > Taillem Bend Street Party – 1,500 attendees
- > Investment Prospectus Launch – 40 guests attended the launch held at The Bend
- > Australia Day/Citizen of the Year – Approximately 160 attendees across two sites
- > Volunteering Expo – Approximately 100 attendees supported the event held at the Taillem Bend Town Hall
- > National Volunteer Week Luncheon – 110 volunteers were hosted at The Bend





Australia Day Celebrations, Meningie



Volunteer Recognition Luncheon, Tailem Bend



Station Masters House Ownership Transfer, Tailem Bend



Unbreakable Farmer Event, Meningie



NAIDOC Week, Tailem Bend



Coonalpyn Show

Sport & Recreation

The Integrated Murraylands Physical Activity Committee (IMPAC), formed over two decades ago, is a partnership between five Murraylands councils—Rural City of Murray Bridge, Mid Murray, Coorong, Karoonda East Murray, and Southern Mallee—dedicated to improving community health and wellbeing. Aligned with each council's Strategic Management Plan and the Regional Public Health and Wellbeing Plan 2022–2026, IMPAC has delivered a range of successful programs including Healthy Murraylands, BeActive, and the STARCLUB Program, with funding support from councils, SA Health, and the Office for Recreation, Sport and Racing.

Following the discontinuation of STARCLUB funding in 2023, IMPAC secured support for two new initiatives: the Strength for Life active ageing program targeting isolated communities, and the Daughters and Dads Active and Empowered Program, which promoted female participation in sport through father-daughter engagement. Additional highlights included the inaugural Murraylands Power of Her Event and support for ten Play Like a Girl Australia scholarships.

While current program funding concluded in early 2024, IMPAC remains committed to cross-regional collaboration and will continue pursuing opportunities to deliver long-term health and wellbeing initiatives across the Murraylands.

On 25 October 2024, the Murraylands region hosted The Power of Her event at the Bridges Event Centre, celebrating women in sport with speakers including Minister Katrine Hildyard and Olympian Dr. Amber Halliday. Drawing a crowd of around 1,500, the event was a resounding success and made possible through support from SA Recreation and Sport and the IMPAC partnership of five regional Councils.

Animal Management

	Number
Total dogs registered	1,807
Total cats registered	590
Wandering dog complaints/issues	68
Dog returns without expiation	56
Dogs impounded	12
Dogs claimed by owner	1
Dogs euthanised	3
Dogs re-homed through rescue organisation	8
Barking dog complaints	26
Dog attacks* (person/stock/another dog)	5
* Includes no injuries	

Local Nuisance

	Number
Noise complaints (generators/mowers)	3
Noise complaints (roosters)	4
Gas gun complaints	7
Illegal dumping	26
Nuisance animals/insects	24
Wandering stock	8
Smoke complaints	4
Odour complaints	1
Unsightly premises	5
Offences that were expiated/persecuted under the Act	0

Arts & Culture

The Coorong Gallery, housed within the Coorong Civic Centre, is a vibrant space dedicated to showcasing and nurturing the talents of emerging and practicing artists. The gallery also acts as a thriving platform where creativity meets opportunity and provides a social connection point for community members.

Six exhibitions were staged during 2024/25, all of which were well supported by the artist community and visiting public. Program highlights during 2024/25 include:

- > Art exhibitions continue to thrive as vibrant showcases of creativity, inclusivity and community spirit. Spanning generations, these exhibitions feature artists ranging in age from just 5 years old to 80. This intergenerational participation not only highlights the depth of local talent, but also reflects a rich tapestry of perspective and experience.
- > A standout feature is the annual School Art Exhibition, which brings together inspirational works from students across our four local schools. These youthful creations provide a platform for self-expression and nurtures emerging talent.



6

exhibitions
staged



261

visitors



ENVIRONMENT



Environmental Strategy

The Coorong District Local Action Plan's Strategic Vision 2023 – 2028 was launched in 2023/24. The vision was developed by the Coorong District Local Action Plan Committee with funding support from the Murraylands Riverland Landscape Board. Through this renewed strategic direction, we are committed to advancing long-term environmental stewardship, agricultural and economic resilience.

The Vision identified is to Build Prosperity through Sustainability. Delivery of outcomes across the following four goals has continued over the 2024/2025 year:



Sustainable, profitable agriculture



Terrestrial and aquatic biodiversity for future generations



Water resources and water balance is understood and respected



Strengthening networks and community

Key achievements resulting from the Coorong District Local Action Plan's Strategic Vision 2023 – 2028 throughout 2024/25 include:

- > Focus on drought support and advocacy to benefit our impacted district. Particularly, ensuring that primary producers and small businesses are aware of the support they can access
- > Continued building of partnerships and project opportunities
- > Four Terrestrial and Aquatic Biodiversity Projects delivered with a focus on aquatic reed revegetation, extending natural capital education, endangered grassland enhancement, Farm Forestry extension and support activities
- > Six externally funded Sustainable & Profitable Agriculture Projects delivered with a focus on perennial pastures, soil understanding & improvement, drought resilience and weed control initiatives
- > Six Water Resources & Water Balance projects with a focus on saltland management options and water use across the gradient and wetland management projects
- > On-ground works undertaken focusing on wetland enhancement and recovery
- > Provision of technical advice and supply of local native plant species across private lands, encouraging the establishment of native vegetation across the landscape
- > Targeted woody weed control in high value biodiversity remnants on public land under Council's care and control



Water Security

Water security remains an active space at both the national and state government level, which will have some level of impact on the Coorong District.

The increase in SA Water mains prices will have a cost impact in particular on livestock producers without an alternative water source in our district. This price increase may drive an increase in adoption of on farm water security technologies and overall cost pressures on these farm businesses.

Key water security achievements in 2024/25 include:

- > Development of statewide farm water security projects and initiatives with a state-based water security group
- > Development of Capping Leaking Confined Aquifer Bores project concept across Prescribed Well Areas of the district
- > Updated Water Security fact sheets, web content and media engagement
- > Ongoing monitoring, maintenance and reporting of the Coomandook Landcare Piezometer Network
- > Planning and funding secured for projects to improve groundcover and water use on salinity impacted soils
- > Ongoing monitoring and maintenance of components of the weather station network and development of weather station partnerships

Landholder Engagement

Description	Number of Events	Attendance
ENVIRONMENT ENGAGEMENT		
A broad range of activities including Farm Forestry, Orchid Walks and Pangarinda Botanic Garden events	4	55
AGRICULTURE ENGAGEMENT		
A broad range of activities including events covering week and pest animal control, boosting production through soil health and plant growth and building community capacity.	12	295

Pangarinda Botanic Garden

The Pangarinda Botanic Garden was established thirty years ago to ensure the sustainability of rare and endangered Australian native plants. Many volunteers have planted and cared for the thousands of Australian native plants in the garden and the volunteers continue to make a significant contribution today.

In 2024/25, strategic planning centred on sustainability, biodiversity, volunteer support and community engagement. Collaborative efforts shaped key priorities, including native plant conservation, interactive guided tours and digital documentation of plant species into a database. These initiatives are designed to preserve the garden's boutique character, showcasing expertly curated living collections that reflect a high standard of display and plant care, reinforcing its premium positioning.

Key achievements during 2024/25 included:

- > 500 native plants propagated and planted by volunteers
- > Essential maintenance including watering of native plant seedlings planted in the previous year
- > Six guided tours provided for special interest groups
- > Continue to undertake manual weeding, slashing, mowing, fire and chemical control activities
- > Inclusion of Pangarinda Botanic Garden location on the Botanic Gardens of Australia and New Zealand website
- > Cataloguing of plants into a digital platform
- > 2 new volunteers recruited



Vegetation Restoration

The Vegetation Restoration Program aims to protect, restore and enhance native vegetation across the district, with a strong focus on supporting biodiversity, cultural heritage and sustainable land management practices. Funded through a combination of partnerships with industry, government and community organisations (including support from BHP and collaborative work with Ngarrindjeri Lands and Progress Association), the program has seen significant uptake in areas such as Meningie, Tailem Bend and across the broader Murraylands and Upper South East regions.

In 2024/25, the program delivered a number of successful projects ranging from culturally significant reed restoration and spiny rush control, to ongoing conservation of threatened grassland species and the promotion of sustainable farm forestry practices.

Key achievements during 2024/25 included:

- > Successful completion of 'Developing an Orchard of Culturally Appropriate Reeds for Weaving project' in the Lions Jubilee Park on Lake Albert, Meningie
- > Successful completion of 'Swamp 333' Spiny Rush control project working with Ngarrindjeri Lands and Progress Association in Meningie
- > On-going maintenance of Environment Protection and Biodiversity Conservation listed Lomandra grasslands site on Lots 23 & 24 Kulde Road, Tailem Bend
- > Successful completion of BHP funded aquatic reed planting work in Lakes Albert and Alexandrina
- > Held a successful Acacia and biochar workshop for farm forestry members from across the Murraylands and upper south east regions



Driving Sustainability Initiatives

The RAA Charge network is designed to support electric vehicle (EV) drivers across the state. Tintinara, in particular, is a key link for travellers moving between South Australia and Victoria.

The site in Tintinara (adjacent to the dog park on the Dukes Highway) was selected after community engagement, with strong public support for the Heart of the Parks location over other proposed sites.

This site was the fourth and final as part of Council's involvement in the RAA Charge Station program.

Works included:

- > Stobey pole and transformer upgrade
- > Installation of Tier 1 RAA charging station including
 - two Destination chargers (7kW and 22kW)
 - one Rapid (150kW) DC charger
 - one Ultra-Rapid (200kW) DC charger
- > Formalisation of the car park via asphalt seal, line marking, bollards, lighting and signage.

The project was primarily funded by RAA and the South Australian State Government, with a small contribution from the Council to formalise the carpark.



LEADERSHIP



Our Strategic Partners

Council proactively partners with all tiers of government, businesses, industry groups and stakeholders and residents to build more sustainable programs and community services.

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

Volunteers

Council's volunteer program inducted 15 new volunteers in the 2024/25 year and assisted 20 volunteers to update or acquire the DCSI Working with Children Check utilising the Council's Portal .

New volunteer group - the newly formed Wellington East Cemetery group meeting monthly to carry out general weeding and tidying of the cemetery grounds. Currently there are four committed volunteers, but they hope to recruit more members during the year.

Six new volunteers were inducted as volunteers for the Taillem Bend Info Station over last 12 months, which enables the Station to be opened for more days.

A Volunteer Recognition Event was held on May 21 to recognize and thank Council volunteer groups and community volunteer groups for their contribution to the community. 120 volunteers attended the fully catered event, with Tess Judd – 2025 Women in Ambulance award winner as a guest speaker who shared insights into her journey as Team Leader in her region. The volunteers were also entertained by the story of Bob the Railway Dog. Volunteers filled out a survey and the results were overwhelmingly positive. Many felt truly appreciated, raved about the food and enjoyed the opportunity to connect and network with fellow volunteer groups.



150
volunteers



4,969
volunteer hours

Collaboration and Cultural Respect

Ngarrindjeri Ruwe Empowered Communities (NREC) and Council strengthened their ongoing relationship with the signing of a Memorandum of Understanding, marking a significant step forward in collaboration between the two parties.

The Memorandum of Understanding is about doing business together in a way that respects the culture and expectations of each organisation, in a non-binding manner and one that does not obligate joint ventures. However, its signing does commit to talking and the sharing of information which might be beneficial to both NREC and Council.

Community Engagement

Community members help us understand the aspirations of our diverse townships, and Council is committed to keeping these important stakeholders informed as part of the decision-making process. Council's community engagement team takes the lead role in this vital consultation method, supporting relevant staff to not only inform the community, but engage with them as a valued partner.

Council utilises various mediums and activities to engage with and deliver key messages to its resident base, ratepayers and visitors to the district. Council informs its community by publishing a monthly newsletter (both electronically and in hard copy) and by regularly posting on social media for the instant dissemination of key messages to our strong 9,700+ followers.

Community engagement highlights during 2024/25:

- > Proposed Tintinara Electric Vehicle Charging Station
- > Meningie Waterfront Motel – Permit application for car park on Council road reserve
- > Tintinara Apex Park Revitalisation (Phase 1)
- > Tintinara Apex Park Revitalisation (Phase 2)
- > Early Child Education and Childcare
- > 2025/26 Draft Annual Business Plan & Budget
- > Expressions of Interest – Lake Indawarra RV Park



7
engagement
projects
published



25,912
views to
community
engagement
initiatives
promoted via
Facebook and
Instagram



Customer Service

Our customers are the primary reason Council exists; so that together, Council can implement its varying levels of service delivery to create and sustain liveable communities.

Council's customer service team seeks to underpin this existence by providing a friendly, simple and convenient frontline service, no matter what the service method used. Each time a customer uses one of our services or interacts with us, it shapes their overall experience. A customer may have more than one point of contact (which can happen across various methods), and often, with more than one person within the organisation.

Council is dedicated to providing a quality customer service experience to all stakeholders – from those who operate and reside in the district, to those looking to invest, and of course, the visiting public.

Top customer requests	
Customer service/tourism	2,684
Customer service/general info	1,258
Rates payments	1,214
Rates enquiry	1,168
Road & Infrastructure - general	847
Animal Management	661
Planning – general	594
Customer Service - internal	531
Customer Service - receipting	516
Community Development	511



6,579
phone calls
received



4,779
resolved at first
point of call



2,185
customer
requests
created
(phone, in person
and online)

Corporate Safety

Council's safety management system is designed to keep our workplaces and community facilities safe and help prevent incidents. To support this, the following site and safety inspections were carried out during 2024/25 by staff and qualified third parties:

	Number
 Dog parks	174
 Aerodrome (12 Council staff, 2 third party)	14
 Community toilets	199

	Number
 Boat ramps & jetties	25
 Skate Park	22
 Pump Stations	438

CORPORATE GOVERNANCE



Council Committees

The following committees formed under section 41 of the Local Government Act 1999 assist in streamlining Council business and management of community assets during 2024/25:

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

Council Registers and Codes

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

Registers

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

- > Register of Training & Development (Elected Members)

Codes

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

Freedom of Information

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

Member Behaviour

- > There were no contraventions of Chapter 5 (Members of council) Part 4 (Member integrity and behaviour) Division 2 (Member behaviour).
- > There were no costs incurred by Council in relation to dealing with complaints alleging contravention of Chapter 5 Part 4 Division 2 (and any such referrals to the Behavioural Standards Panel).
- > There were no contraventions of section 75G (Health and safety duties) of the Local Government Act 1999.
- > There were no costs incurred by Council in relation to compliance with section 75G (as above) or referrals to the Behavioural Standards Panel.

Contracts and Competitive Tendering

The following table provides a summary of the contracts awarded during 2024/25:

Contract number	Contractor	Contract detail and purpose	Contract value (inc. GST)	Award date	LS* or SOR^
24082	Inroads Pty Ltd	Spray Seal Services – Capital and Maintenance Works Regimes	Based on Sealing Program per Annual Business Plan	13/09/24	SOR
21-089	Southern Contracting Group	Carcuma Road Upgrade – Stage 2 Construction variation – Scope extension to Council boundary	\$3,286,851.28	04/03/25	LS

* Lump Sum | ^ Schedule of Rates

Representation Quota

The current representation quota (30 June 2025) for Coorong District Council is 503. For the purposes of this report, comparisons are made with all other South Australian councils, categorised pursuant to the Australian Classification for Local Government as a Rural Council (large), Regional Centres and Councils within the Murraylands/Riverland area.

Council	Electors	Elected members (including Mayor)	Representation quota
Adelaide Plains	7,984	10	798
Clare & Gilbert Valleys	7,072	10	707
Coorong	4,026	8	503
Grant	5,917	10	591
Mid Murray	7,317	9	813
Naracoorte Lucindale	5,927	11	538
Tatiara	4,537	10	453
Wakefield	5,119	10	511

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

Confidential Orders

Council is committed to the principles of open and accountable government. Council also recognises that it may be necessary, in the broader community interest, to restrict public access to discussion and/or documents. During 2024/25 Council considered 41 items in accordance with section 90(2) and 91(7) of the Local Government Act 1999. Council reviewed all previous motions and reinstated 47 items.

Number of times used		Number of times used	
90(3)(a)	15	90(3)(i)	0
90(3)(b)	10	90(3)(j)	2
90(3)(c)	0	90(3)(k)	3
90(3)(d)	5	90(3)(l)	0
90(3)(e)	0	90(3)(m)	0
90(3)(f)	0	90(3)(n)	0
90(3)(g)	3	90(3)(o)	1
90(3)(h)	10		

Date of meeting	Report title	S90(3) grounds	Status (as at 30 June 2024)
16/07/2024	Review of confidential item 152/22	(a)	Released 16/07/2024
20/08/2024	Review of confidential item 214/23	(b) and (h)	Released 20/08/2024
20/08/2024	Review of confidential item 217/23	(d)	Released 20/08/2024
17/09/2024	Electricity contract – unmetered street lighting supply	(b)	Current
17/09/2024	Proposed disposal surplus assets – Taillem Bend trains	(k)	Current
17/09/2024	Election of Local Government Association president	(a)	Released 22/11/2024
17/09/2024	Election of Local Government Finance Authority board members	(a)	Released 22/11/2024
17/09/2024	Review of confidential item 190/21	(h)	Released 17/09/2024
17/09/2024	Review of confidential item (247/23, 248/23 & 249/23)	(a)	Released 17/09/2024
17/09/2024	CEO key performance indicators – quarterly report	(a)	Current
15/10/2024	Legal advice regarding erection of banner poles by community organisations	(g) and (h)	Current
15/10/2024	Tintinara banner poles	(g) and (h)	Released 15/10/2024

Confidential Orders (continued)

Date of meeting	Report title	S90(3) grounds	Status (as at 30 June 2024)
15/10/2024	Election of SAROC representatives	(a)	Released 22/11/2024
15/10/2024	Septic tank desludging contract tender	(k)	Released 15/10/2024
15/10/2024	Review of confidential item 268/23	(h)	Released 15/10/2024
15/10/2024	Review of confidential item 271/23	(d), (h) and (j)	Released 15/10/2024
15/10/2024	Review of confidential item 274/23	(d), (h) and (j)	Released 31/10/2024
19/11/2024	Strategic land acquisition opportunity	(b)	Current
19/11/2024	2025 Citizen of the Year awards	(o)	Released 28/01/2025
19/11/2024	Review of confidential item 306/23	(b)	Released 19/11/2024
19/11/2024	Review of confidential items 227/21 & 300/23	(h)	Released 19/11/2024
17/12/2024	Early childhood education and care feasibility study	(b)	Released 19/12/2024
17/12/2024	Annual confidential item review	(a) and (d)	Released 17/12/2024
28/01/2025	Review of confidential item 015/24	(a)	Released 28/01/2025
28/01/2025	Chief Executive Officer Performance Review Committee	(a)	Released 28/01/2025
18/02/2025	Strategic land acquisition opportunity	(b)	Current
18/02/2025	Review of confidential items 029/21 & 043/23	(g)	Released 18/02/2025
18/02/2025	Review of confidential item 040/23	(a)	Released 18/02/2025
18/02/2025	Review of confidential item 049/23	(a)	Released 18/02/2025
18/03/2025	Review of confidential item 070/24	(h)	Released 18/03/2025
15/04/2025	Strategic land acquisition – exclusion from community land classification	(b)	Released 11/06/2025
15/04/2025	Strategic land acquisition opportunity	(b)	Released 11/06/2025
15/04/2025	Review of confidential item (085/22 & 086/22)	(a)	Released 15/04/2025

Confidential Orders (continued)

Date of meeting	Report title	S90(3) grounds	Status (as at 30 June 2024)
15/04/2025	Review of confidential item 085/23	(h)	Released 15/04/2025
15/04/2025	Review of confidential item 094/24	(a)	Released 15/04/2025
20/05/2025	Tintinara airfield – residential land division	(b)	Current
20/05/2025	Coonalpyn Changing Places project	(k)	Released 09/07/2025
20/05/2025	Review of confidential item 088/23	(d)	Released 20/05/2025
20/05/2025	Review of confidential item 135/23	(a)	Released 20/05/2025
17/06/2025	Wellington East water supply project	(b)	Current
17/06/2025	Review of confidential item 152/22	(a)	Released 17/06/2025

Legal Expenditure

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

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

Planning	\$ 38,433
Governance	\$ 24,186
Human Resources	\$ 17,661
Property & Leasing	\$ 4,678
Externally Funded Projects	\$ 6,693
Rates	\$ 13,114
	\$ 104,765

Elected Members – Training & Development

Elected Members undertake various mandatory and discretionary training and development opportunities (including attendance at conferences/seminars) to enhance their skills, knowledge and understanding of their role.

Mayor Paul Simmons

- > National General Assembly of Local Government & Australian Council of Local Government – 2-5 July 2024
- > Local Government Association Roads & Works Conference – 28-30 August 2024
- > Mandatory Training [Elected Member Mid-term Refresher] – 15 October 2024
- > Local Government Association Mayor Forum – 21 November 2024
- > Local Government Association 2024 Conference & Ordinary General Meeting – 21-22 November 2024
- > Local Government Association 2025 Conference & Ordinary General Meeting – 22-23 May 2025

Deputy Mayor Jonathan Pietzsch

- > Mandatory Training [Elected Member Mid-term Refresher] – 15 October 2024
- > Local Government Association Deputy Mayors Forum – 21 February 2025
- > National General Assembly of Local Government – 24-27 June 2025

Councillor Jeff Arthur

- > Local Government Association Roads & Works Conference – 28-30 August 2024
- > Mandatory Training [Elected Member Mid-term Refresher] – 15 October 2024
- > Local Government Association 2024 Conference & Ordinary General Meeting – 21-22 November 2024

Councillor Sharon Bland

- > Mandatory Training [Elected Member Mid-term Refresher] – 15 October 2024
- > Local Government Association 2025 Conference & Ordinary General Meeting – 22-23 May 2025

Councillor Ruth Maidment

- > Mandatory Training [Elected Member Mid-term Refresher] – 15 October 2024
- > Local Government Association 2025 Conference & Ordinary General Meeting – 22-23 May 2025

Councillor Mick O'Hara

- > Mandatory Training [Elected Member Mid-term Refresher] – 15 October 2024

Councillor Brenton Qualmann

- > Murray Darling Association 2024 National Conference and Annual General Meeting – 8-11 July 2024
- > Local Government Association Roads & Works Conference – 28-30 August 2024
- > Mandatory Training [Elected Member Mid-term Refresher] – 15 October 2024

Councillor Lisa Rowntree

- > Mandatory Training [Elected Member Mid-term Refresher] – 15 October 2024

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. The supporting procedure was reviewed and adopted in April 2025.

Community Land

Council manages 248 parcels of community land. During 2024/25, no community land management plans were created or amended and no community land was disposed of.

Auditor Remuneration

Council's external auditor for 2024/25 was Dean Newbery & Partners who have been appointed for the period 1 July 2021 to 30 June 2026. The annual audit of Council's financial statements is yet to be completed at time of publication, however it is anticipated to cost \$19,375 based on 3% increase as per contract. Nil other remuneration was payable to Dean Newbery & Partners during 2024/25.

Other Sitting Fees

Coorong Assessment Panel members received a total sitting fee and travel allowance during 2024/25 in accordance with the Terms of Reference:

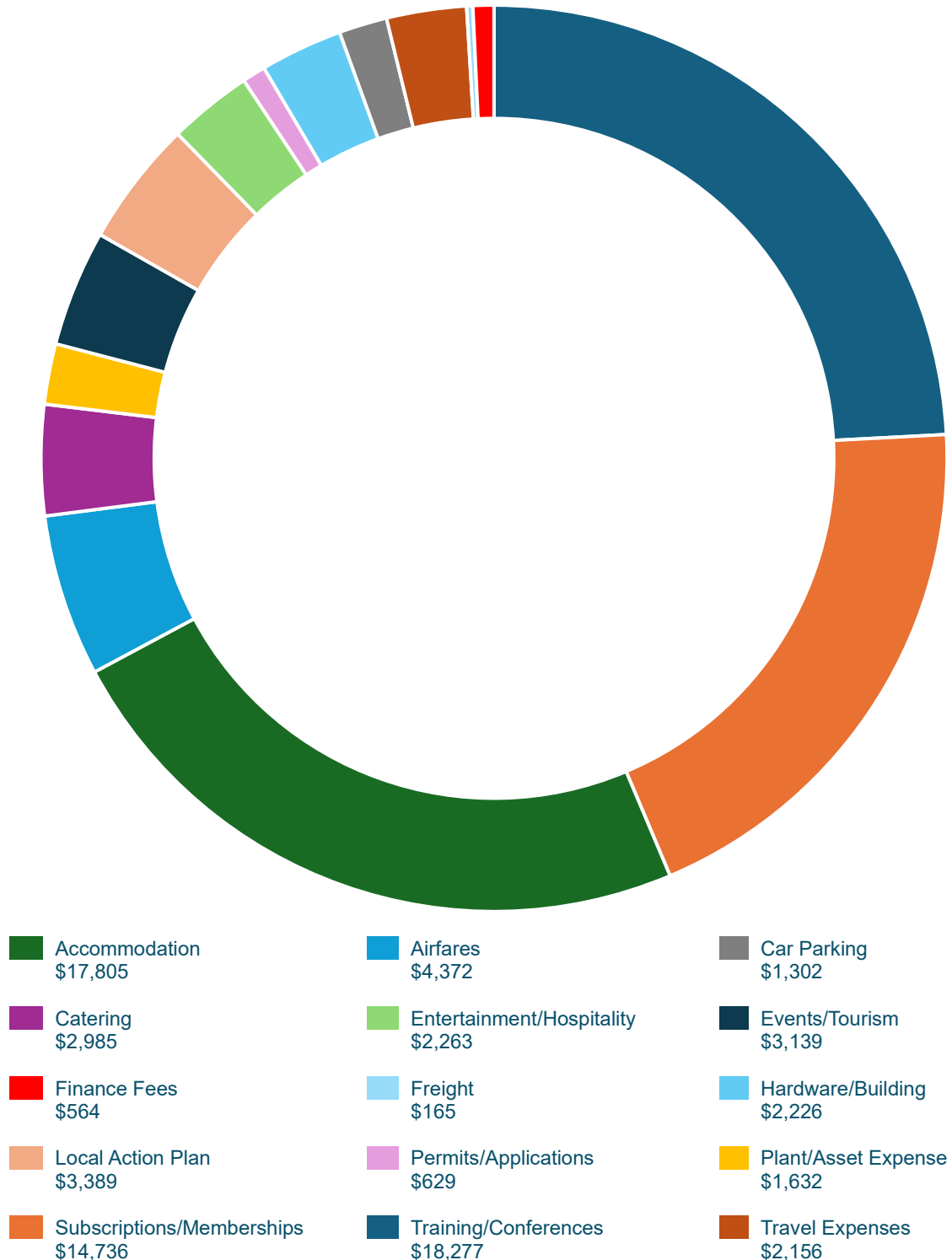
Presiding Member		Independent Members	
Cheryle Pedler	\$ 1,650	Andrew Humby	\$ 700
		Cameron Gibbons	\$ 1,050
		Cherry Getsom	\$ 700

Credit Card Expenditure

Council has a corporate card facility provided by Bank SA. No cards are issued to Elected Members and there are ten employees with allocated limits within the corporate facility.

Credit card reconciliation documents are uploaded to Council's website on a monthly basis. The total expenditure on credit cards for 2024/25 was \$75,640.

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



Interstate & International Travel

Party	Details	Cost
Elected Members	2024 Australian Local Government Association's National General Assembly of Local Government and Australian Council of Local Government July 2024, Canberra	\$3,711.79
	2024 Murray Darling Association National Conference and Annual General Meeting July 2024, Tamworth	\$2,898.39
	2025 Australian Local Government Association's National General Assembly of Local Government June 2025, Canberra	\$4,741.91
Council Staff	2024 Australian Local Government Association's National General Assembly of Local Government and Australian Council of Local Government July 2024, Canberra	\$3,460.84
	2024 Murray Darling Association National Conference and Annual General Meeting July 2024, Tamworth	\$3,053.24
	Governance Institute of Australia's International Governance Leadership Conference September 2024, Melbourne	\$1,783.31
	Intrepid Minds' WHS Law Congress and Psychosocial Risk Management Workshop March 2025, Melbourne	\$3,421.01
	Planning Congress 2025 May 2025, Darwin	\$3,437.62
	2025 Australian Local Government Association's National General Assembly of Local Government June 2025, Canberra	\$4,084.55

Gifts & Benefits

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

Elected Members

Date	Contributor	Recipient	Description	Value	Action
2024					
26 October	The Bend Motorsport Park	Mayor Paul Simmons	2 tickets – The Bend Classic 2024	\$598	Accepted
15 November	SA Premier	Mayor Paul Simmons	2 tickets – 2024 VAILO Adelaide 500 South Australia Suite	\$158	Accepted

2025					
29 March	Tour de Cure	Mayor Paul Simmons	2 tickets – Tour de Cure’s SA Discovery Tour Dinner	\$130	Accepted
22 May	City of Adelaide	Mayor Paul Simmons	Attendance at South Australian Mayors’ Dinner	\$200	Accepted

Council Staff

Date	Contributor	Recipient	Description	Value	Action
2024					
16-17 October	Kelley Jones Regional CEO Forum	Chief Executive Officer	Kelley Jones Regional CEO Forum conference registration	\$280	Accepted
26 October	The Bend Motorsport Park	Chief Executive Officer	2 tickets – The Bend Classic 2024	\$598	Not accepted
9 November	The Bend Motorsport Park	Senior Community & Tourism Officer	4 tickets – ASBK Australian Superbike Championship & Drag Bike Nationals	\$780	Not accepted

Audit & Risk Committee Annual Report

Recent local government reforms now require Council to provide an annual summary of its Audit & Risk Committee within the annual report itself. Council's Audit & Risk Committee meets quarterly to provide independent advice and recommendation on matters relating to corporate and financial governance and risk management.

Meeting Attendance

Member	Role	Meetings attended* / eligible to attend
Michele Bennetts	Independent Presiding Member	2 / 2 <i>Resigned November 2024</i>
Karyn Burton	Independent Member Independent Presiding Member <i>(from February 2025)</i>	2 / 2 2 / 2
Mark Rogers	Independent Member	4 / 4
Peter Scargill	Independent Member	2 / 2 <i>Commenced February 2025</i>
Cr. Sharon Bland	Elected Member	4 / 4
Cr. Brenton Qualmann	Elected Member	4 / 4

* four legislated meeting held during financial year (excludes one special meeting called)

Allowances Payable

Total remuneration payable across the three independent members totalled \$9,675. Each member receives a sitting fee of \$775 per meeting (physical attendance) or \$575 (remote attendance).

Key Achievements during 2024/25

- > Positive audit reports (internal and external) received with minimal findings to action
- > Strategic risk register maintained (with twelve manageable risks)
- > Refinement of profiling within Council's Risk Management System

Internal Audit

Internal audit activities commenced in April 2025, with on-site engagements involving meetings and sample testing. The audit identified four findings:

- > Two related to asset management
- > One concerning overdue policy review
- > One financial reporting matter

Management responses were reported to the Audit & Risk Committee in November 2025.

Focus for 2025/26

The primary focus areas for 2025/26 include:

- > Asset Management Plans – Revaluations & Condition Audits on Buildings
- > Monitoring of Corporate Strategic Risks
- > Undertake a review of the Operations Risk Register
- > Wellington East Water Scheme
- > Establishment of rate deferral due to drought conditions

Our Workforce

Our workforce is one of our greatest assets, with staff remaining agile in order to deliver the services, events and projects that our community need and value.

Council's workforce consists of staff engaged on the following basis:

- > Permanent: 75
 - Permanent, full time: 52
 - Permanent, part time: 7
- > Casual: 11
- > Fixed Term: 5
- > Senior Executive Officers: 3
- > Labour Hire: 2



75
employees



33%
of budget
allocated to
employee costs

Total remuneration for Senior Executive Officers

Council employed three senior executive officers during 2024/25.

The 2024/25 salary package made available for the employment of senior executive officers is identified below. This includes a contract salary (in lieu of overtime payments), motor vehicle allowance (in lieu of Council supplied motor vehicle), provision of a laptop and tablet, and reimbursement of all expenses relating to the performance of the position.

Position	Amount
Chief Executive Officer (one position)	\$234,460
Director (two positions)	\$206,156

No additional bonuses were payable.



Appendices

APPENDIX 1

2024/25 Audited Financial Statements

APPENDIX 2

2024/25 Murraylands & Riverland Local
Government Association Annual Report

Coorong District Council
General Purpose Financial Reports
for the year ended 30 June 2025

Coorong District Council
General Purpose Financial Reports
for the year ended 30 June 2025

Table of Contents

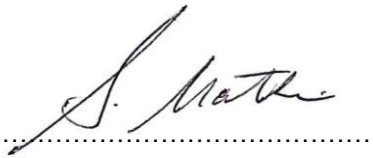
	Page No.
Council Certificate	1
 Principal Financial Statements	
Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
 Notes to and forming part of the Principal Financial Statements	
Note 1 - Material Accounting Policies	6-10
Note 2 - Income	11-12
Note 3 - Expenses	13-14
Note 4 - Asset Disposal and Fair Value Adjustments	15
Note 5 - Current Assets	16
Note 6 - Non-current Assets	17
Note 7 - Infrastructure, Property, Plant & Equipment	18-22
Note 8 - Liabilities	23
Note 9 - Reserves	24-25
Note 10 - Restriction of Assets	26
Note 11 - Reconciliation to Cash Flow Statement	27
Note 12 - Financial Instruments	28-31
Note 13 - Capital Expenditure Commitments	32
Note 14 - Financial Indicators	33
Note 15 - Uniform Presentation of Finances	34
Note 16 - Superannuation	35
Note 17 - Contingent Assets and Contingent Liabilities	36
Note 18 - Related Party Disclosures	37
 Audit Report - Financial Statements	
Audit Report - Internal Controls	
Council Certificate of Audit Independence	
Auditor Certificate of Audit Independence	

Coorong District Council
Annual Financial Statements
for the year ended 30 June 2025

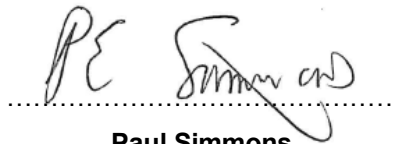
CERTIFICATION OF FINANCIAL STATEMENTS

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 accurately reflect the Council's accounting and other records.
- except for the effect of the matters described under the Basis of Qualified Opinion in the Auditor's Independent Report, the financial statements present a true and fair view of the Council's financial position at 30 June 2025 and the results of its operations and cash flows for the financial year, and;
- 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.



Bridget Mather
CHIEF EXECUTIVE OFFICER



Paul Simmons
MAYOR

Date: 18 November 2025

Coorong District Council
Statement of Comprehensive Income
for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
INCOME			
Rates	2	13,182	12,087
Statutory charges	2	216	181
User charges	2	212	208
Grants, subsidies and contributions - Capital	2	150	474
Grants, subsidies and contributions - Operating	2	6,166	3,500
Investment income	2	8	30
Reimbursements	2	183	231
Other income	2	320	487
Total Income		20,437	17,198
EXPENSES			
Employee costs	3	6,351	5,874
Materials, contracts & other expenses	3	8,056	7,557
Depreciation, amortisation & impairment	3	6,261	6,149
Finance costs	3	125	126
Total Expenses		20,793	19,706
OPERATING SURPLUS / (DEFICIT)		(356)	(2,508)
Asset disposal & fair value adjustments	4	(3,133)	(1,342)
Amounts received specifically for new or upgraded assets	2	3,750	1,193
NET SURPLUS / (DEFICIT) transferred to Equity Statement		261	(2,657)
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		261	(2,657)

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

Coorong District Council
Statement of Financial Position
as at 30 June 2025

		2025	2024
	Notes	\$'000	\$'000
ASSETS			
Current Assets			
Cash and cash equivalents	5	267	170
Trade & other receivables	5	2,286	1,889
Inventories	5	833	831
		<u>3,386</u>	<u>2,890</u>
Total Current Assets		<u>3,386</u>	<u>2,890</u>
Non-current Assets			
Financial assets	6	59	9
Infrastructure, property, plant & equipment	7	174,582	173,663
Total Non-current Assets		<u>174,641</u>	<u>173,672</u>
Total Assets		<u>178,027</u>	<u>176,562</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	8	3,462	2,242
Borrowings	8	3,317	3,133
Provisions	8	1,108	967
		<u>7,887</u>	<u>6,342</u>
Total Current Liabilities		<u>7,887</u>	<u>6,342</u>
Non-current Liabilities			
Borrowings	8	915	1,259
Provisions	8	278	275
Total Non-current Liabilities		<u>1,193</u>	<u>1,534</u>
Total Liabilities		<u>9,080</u>	<u>7,876</u>
NET ASSETS		<u>168,947</u>	<u>168,686</u>
EQUITY			
Accumulated surplus		34,573	34,416
Asset revaluation reserve	9	132,807	132,807
Other reserves	9	1,567	1,463
TOTAL EQUITY		<u>168,947</u>	<u>168,686</u>

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

Coorong District Council
Statement of Changes in Equity
for the year ended 30 June 2025

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2025	Notes	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period		34,416	132,807	1,463	168,686
Net Surplus / (Deficit) for Year		261	-	-	261
Other Comprehensive Income					
Gain on revaluation of infrastructure, property, plant & equipment		-	-	-	-
Transfers between reserves		(104)	-	104	-
Balance at end of period	9	34,573	132,807	1,567	168,947

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2024	Notes	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period		36,767	132,807	1,768	171,342
Other Comprehensive Income					
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	-	-	-
Transfers between reserves		305	-	(305)	-
Balance at end of period	9	34,416	132,807	1,463	168,686

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 2025

		2025	2024
	Notes	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts:			
Rates - general & other		13,007	11,963
Fees & other charges		216	181
User charges		263	48
Investment receipts		8	30
Grants utilised for operating purposes		6,183	2,984
Reimbursements		183	231
Other revenues		148	512
Payments:			
Employee costs		(6,129)	(5,934)
Materials, contracts & other expenses		(7,023)	(8,092)
Finance payments		(127)	(96)
Net Cash provided by (or used in) Operating Activities		6,729	1,828
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts:			
Amounts specifically for new or upgraded assets		3,750	1,193
Grants utilised for capital` purposes		150	474
Sale of replaced assets		11	156
Repayments of loans by community groups		11	15
Payments:			
Expenditure on renewal/replacement of assets		(6,173)	(7,420)
Expenditure on new/upgraded assets		(4,151)	(1,241)
Loans made to community groups		(70)	-
Net Cash provided by (or used in) Investing Activities		(6,472)	(6,823)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts:			
Proceeds from borrowings		170	2,803
Payments:			
Repayments of borrowings		(330)	(317)
Net Cash provided by (or used in) Financing Activities		(160)	2,486
Net Increase (Decrease) in cash held		97	(2,509)
Cash & cash equivalents at beginning of period	11	170	2,679
Cash & cash equivalents at end of period	11	267	170

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 2025

Note 1 - Material Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

Coorong District Council is incorporated under the SA Local Government Act 1999 and has its principal place of business at 95-101 Railway Terrace, Taillem Bend SA 5260.

3 Income recognition

3.1 Revenue

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

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

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

Coorong District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1 - Material Accounting Policies (cont'd)

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

	Cash Payment Received	Annual Allocation	Difference
2022-23	5,997,684	4,923,795	1,073,889
2023-24	1,997,840	4,311,005	-2,313,165
2024-25	5,328,683	3,438,585	1,890,098

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 amount of the distortion for FY 25 was \$1,890,098.

The Operating Surplus Ratio disclosed in Note 14 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

3.2 Construction Contract Revenue

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

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

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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

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

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments also form part of Note 12.

5 Inventories

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 1 - Material Accounting Policies (cont'd)

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

6.2 Materiality

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

6.3 Subsequent Recognition

All material asset classes should be revalued on a regular basis such that the carrying values are not materially different from fair value, no such revaluations were conducted during the current financial year. Consequently, the carrying values may not reflect fair value and could be materially misstated. Material uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 7.

6.4 Depreciation of Non-Current Assets

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

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

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

6.5 Impairment

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

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

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 1 - Material Accounting Policies (cont'd)

6.6 Borrowing Costs

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

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

8 Borrowings

Borrowings are initially recognised at fair value net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of "Payables". Interest free loans are initially recognised at fair value with any difference between fair value and proceeds recognised in the profit and loss. The loan is subsequently measured at amortised cost with interest being recognised using the effective interest rate method.

9 Provisions

9.1 Employee Benefits

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

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

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

Superannuation:

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 16.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 1 - Material Accounting Policies (cont'd)

9.2 Provisions for reinstatement, restoration, rehabilitation.

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

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

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

10 Goods & Services Tax

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

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

11 New and amended standards and interpretations

Certain standards and amendments have become effective for annual periods beginning on or after 1 January 2024 and may have been applied for the first time in the current reporting period. Council has not early adopted any other standards, interpretations, or amendments that have been issued but are not yet effective.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 2 - Income

	Notes	2025 \$'000	2024 \$'000
RATES REVENUES			
<u>General Rates</u>		10,489	9,506
Less: Mandatory rebates		(93)	(78)
Less: Discretionary rebates, remissions & write offs		(24)	(22)
		<u>10,372</u>	<u>9,406</u>
<u>Other Rates</u> (including service charges)			
Landscape levy		527	488
Waste collection		747	741
Water supply		60	59
Community wastewater management systems		1,336	1,288
		<u>2,670</u>	<u>2,576</u>
<u>Other Charges</u>			
Penalties for late payment		134	95
Legal & other costs recovered		6	10
		<u>140</u>	<u>105</u>
		<u>13,182</u>	<u>12,087</u>
STATUTORY CHARGES			
Development Act Fees		118	83
Town planning fees		22	19
Emergency services and fire prevention		-	6
Animal registration fees & fines		50	52
Water scheme fee		26	21
		<u>216</u>	<u>181</u>
USER CHARGES			
Cemetery/crematoria fees		27	28
Commercial activity revenue		52	43
Hall & equipment hire		3	4
Rent		63	54
Swimming pool		21	21
Waste transfer fees		43	52
Sundry		3	6
		<u>212</u>	<u>208</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 2 - Income (cont'd)

		2025	2024
	Notes	\$'000	\$'000
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		8	30
		<u>8</u>	<u>30</u>
REIMBURSEMENTS			
Environment protection control		5	-
Private works		11	2
Other		167	229
		<u>183</u>	<u>231</u>
OTHER INCOME			
Sundry		320	487
		<u>320</u>	<u>487</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
<i>Amounts received specifically for new or upgraded assets</i>		3,750	1,193
<i>Grants, subsidies and contributions - Capital</i>			
Local Roads and Community Infrastructure Program		150	474
<i>Subtotal Other grants, subsidies and contributions - Capital</i>		<u>150</u>	<u>474</u>
<i>Grants, subsidies and contributions - Operating</i>			
Untied - Financial Assistance Grant		3,353	158
Local Road Grant		1,383	45
Supplementary Special Local Roads		327	795
Landcare Grants		172	273
Black Summer Bushfire Recovery Grant		107	736
Roads to Recovery		820	1,476
State emergency relief funding		-	10
Library & communications		4	7
<i>Subtotal Other grants, subsidies and contributions - Operating</i>		<u>6,166</u>	<u>3,500</u>
Grants Included in Operating Surplus/(deficit)		<u>6,316</u>	<u>3,974</u>
Total Grants all sources		<u>10,066</u>	<u>5,167</u>
Sources of grants			
Commonwealth Government		1,110	3,048
State Government		8,888	2,066
Other		68	53
		<u>10,066</u>	<u>5,167</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 3 - Expense

	Notes	2025 \$'000	2024 \$'000
EMPLOYEE COSTS			
Salaries and Wages		5,514	5,001
Employee leave expense		505	605
Superannuation - defined contribution plan contributions	17	633	556
Superannuation - defined benefit plan contributions	17	42	47
Workers' Compensation Insurance		245	261
Other employment related costs		86	117
Less: Capitalised and distributed costs		(674)	(713)
Total Operating Employee Costs		6,351	5,874
Total Number of Employees		60	60
<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		19	19
Elected members' expenses		180	170
Election expenses		3	8
Lease Expenses - short term leases		5	1
Subtotal - Prescribed Expenses		207	198
<u>Other Materials, Contracts & Expenses</u>			
Contractors		1,019	976
Contractors - discretionary		1,041	927
Energy - Gas		7	7
Electricity		367	398
Water		100	98
Telephone & communications		71	72
Maintenance		1,361	1,273
Legal Expenses		105	107
Levies paid to government - Landscape levy		528	482
Other Levies		34	17
Parts, accessories & consumables		769	656
Road making materials		2	3
Fuel, oils & lubricants		357	399
Freight		10	11
Insurances (not including Workers Compensation)		345	334
Licences		339	345
Conferences & seminars		20	18
Office expenses, financial charges & travel costs		230	93
Subscriptions, donations & contributions		356	303
Marketing & advertising		35	41
Professional services		720	759
Sundry		77	83
Less: Capitalised and Distributed Costs		(44)	(43)
Subtotal - Other Materials, Contracts & Expenses		7,849	7,359
		8,056	7,557

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025
Note 3 - Expense (cont'd)

	2025	2024
Notes	\$'000	\$'000
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Structures	434	401
Sealed Roads	1,497	1,391
Unsealed Roads	1,966	2,050
Stormwater	171	169
CWMS	341	324
Water Supply	46	46
Kerb & Water	258	258
Footpaths	261	254
Plant & Equipment	538	463
Other Assets	99	157
Information Technology	64	38
Office Equipment	15	15
Buildings	571	583
	<u>6,261</u>	<u>6,149</u>
FINANCE COSTS		
Interest on Loans	125	126
	<u>125</u>	<u>126</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 4 - Asset Disposals and Fair Value Adjustments

	2025	2024
Notes	\$'000	\$'000
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	10	156
Less: Carrying amount of assets sold	3,143	1,498
Gain (Loss) on disposal	(3,133)	(1,342)
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	(3,133)	(1,342)

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 5 - Current Assets

	Notes	2025 \$'000	2024 \$'000
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		257	165
Deposits at Call		10	5
		<u>267</u>	<u>170</u>
TRADE & OTHER RECEIVABLES			
Rates - General & Other		1,301	1,112
Debtors - General		258	309
Debtors - Infringements		3	3
GST Recoupment		317	159
Prepayments		386	294
Loans to community organisations		24	15
Total		2,289	1,892
Less: Provision for expected credit losses		(3)	(3)
		<u>2,286</u>	<u>1,889</u>
INVENTORIES			
Stores & Materials		833	831
		<u>833</u>	<u>831</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 6 - Non-current Assets

		2025	2024
FINANCIAL ASSETS	Notes	\$'000	\$'000
Receivables			
Loans to community organisations		59	9
TOTAL FINANCIAL ASSETS		59	9

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 7 - Infrastructure, Property, Plant & Equipment (IPP&E)

		2024				2025			
		\$'000				\$'000			
	Fair Value Level	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Capital Work in Progress		-	130	-	130	-	1,388	-	1,388
Land	3	11,381	23	-	11,404	11,381	255	-	11,636
Structures	3	16,480	940	(7,442)	9,978	17,649	1,157	(8,501)	10,305
Sealed Roads	3	60,597	6,687	(25,151)	42,133	60,707	12,378	(26,212)	46,874
Unsealed Roads	3	88,214	5,218	(40,288)	53,144	83,127	6,917	(40,711)	49,332
Stormwater	3	9,116	277	(3,765)	5,628	9,116	325	(3,936)	5,505
CWMS	3	16,127	932	(7,413)	9,646	15,912	1,254	(7,670)	9,496
Water Supply	3	2,257	-	(1,046)	1,211	2,248	12	(1,086)	1,175
Kerb & Water	3	20,519	50	(7,227)	13,342	20,519	273	(7,485)	13,307
Footpaths	3	7,108	129	(2,370)	4,867	7,104	324	(2,629)	4,800
Plant & Equipment		-	6,455	(2,563)	3,892	-	6,613	(3,055)	3,558
Other Assets		-	3,791	(2,054)	1,737	-	2,636	(1,526)	1,109
Information Technology		-	488	(182)	306	-	612	(246)	366
Furniture & Fittings		-	378	(378)	-	-	378	(378)	-
Office Equipment		-	363	(329)	34	-	363	(344)	19
Buildings	3	28,273	553	(12,615)	16,211	28,273	625	(13,187)	15,712
Total IPP&E		260,072	26,414	(112,823)	173,663	256,036	35,510	(116,966)	174,582
Comparatives		262,995	18,394	(108,740)	172,649	260,072	26,414	(112,823)	173,663

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 2025

Note 7 - Infrastructure, Property, Plant & Equipment (cont'd)

	2024 \$'000	Carrying Amounts Movement During the Year \$'000								2025 \$'000
	Carrying Amount	Additions		Disposals	Dep'n	Impair't	Transfers		Net Reval'n	Carrying Amount
		New / Upgrade	Renewals				In	Out		
Capital Work in Progress	130	430	958	-	-	-	-	(130)	-	1,388
Land	11,404	232	-	-	-	-	-	-	-	11,636
Structures	9,978	148	69	-	(434)	-	1,169	(625)	-	10,305
Sealed Roads	42,133	2,998	2,597	(1,446)	(1,497)	-	2,356	(267)	-	46,874
Unsealed Roads	53,144	-	1,681	(1,552)	(1,966)	-	(2,242)	267	-	49,332
Stormwater	5,628	35	13	-	(171)	-	-	-	-	5,505
CWMS	9,646	-	322	(131)	(341)	-	-	-	-	9,496
Water Supply	1,211	-	12	(2)	(46)	-	-	-	-	1,175
Kerb & Water	13,342	139	84	-	(258)	-	-	-	-	13,307
Footpaths	4,867	154	41	(1)	(261)	-	-	-	-	4,800
Plant & Equipment	3,892	-	216	(12)	(538)	-	-	-	-	3,558
Other Assets	1,737	15	-	-	(99)	-	(1,169)	625	-	1,109
Information Technology	306	-	124	-	(64)	-	-	-	-	366
Furniture & Fittings	-	-	-	-	-	-	-	-	-	-
Office Equipment	34	-	-	-	(15)	-	-	-	-	19
Buildings	16,211	-	56	-	(571)	-	16	-	-	15,712
Total IPP&E	173,663	4,151	6,173	(3,144)	(6,261)	-	130	(130)	-	174,582
Comparatives	172,649	1,241	7,420	(1,498)	(6,149)	-	240	(240)	-	173,663

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 2025

Note 7 - Infrastructure, Property, Plant & Equipment (cont'd)

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, current replacement cost is taken to be the fair value.

Highest and best use: For land which Council has an unfettered right to sell, the "highest and best use" recognises the possibility of the demolition or substantial modification of some or all of the existing buildings and structures affixed to the land. Much of the land under Council's care and control is Crown land or has been declared as community land under the provisions of the Local Government Act 1999. Other types of restrictions also exist.

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

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

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

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

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

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

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 7 - Infrastructure, Property, Plant & Equipment (cont'd)

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

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

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

Plant, Furniture & Equipment

Office Equipment	1 to 10 years
Office Furniture	5 to 20 years
Vehicles and Road-making Equip	5 to 30 years
Other Plant & Equipment	5 to 20 years

Building & Other Structures

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

Infrastructure

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 7 - Infrastructure, Property, Plant & Equipment (cont'd)

Land and Land Improvements

Basis of Valuation: Written down current replacement cost

Date of Last Valuation: 30 June 2015

Type of Valuation: Indexation

Valuer: Maloney Field Services Property Consultants and Valuers

Buildings & Other Structures

Basis of Valuation: Written down current replacement cost

Date of Last Valuation: 30 June 2023

Type of Valuation: Indexation

Valuer: Brightly Software Pty Ltd

Infrastructure

Basis of Valuation: Written down current replacement cost

Date of Last Valuation: 30 June 2022

Type of Valuation: Revaluation and Condition Assessment

Valuer: Brightly Software Pty Ltd

Stormwater

Basis of Valuation: Written down current replacement cost

Date of Last Valuation: 30 June 2023

Type of Valuation: Indexation

Valuer: Brightly Software Pty Ltd

Water Supply

Basis of Valuation: Written down current replacement cost

Date of Last Valuation: 30 June 2023

Type of Valuation: Indexation

Valuer: Brightly Software Pty Ltd

Kerb and Water

Basis of Valuation: Written down current replacement cost

Date of Last Valuation: 30 June 2023

Type of Valuation: Indexation

Valuer: Brightly Software Pty Ltd

Footpaths

Basis of Valuation: Written down current replacement cost

Date of Last Valuation: 30 June 2023

Type of Valuation: Indexation

CWMS (Community Waste Management Services)

Basis of Valuation: Written down current replacement cost

Date of Last Valuation: 30 June 2017

Type of Valuation: Revaluation and Condition Assessment

Plant, Furniture & Equipment

These assets are recognised at cost.

Office Equipment, Furniture & Fittings

These assets are recognised at cost.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 8 - Liabilities

		2025		2024	
		\$'000		\$'000	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		2,661	-	1,556	-
Payments received in advance		430	-	413	-
Accrued expenses - employee entitlements		327	-	227	-
Accrued expenses - other		44	-	46	-
		3,462	-	2,242	-
BORROWINGS					
Loans		3,317	915	3,133	1,259
		3,317	915	3,133	1,259

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

PROVISIONS

Long Service Leave Employee entitlements (including oncosts)	552	142	459	161
Annual Leave Employee entitlements (including oncosts)	556	-	508	-
Future reinstatement / restoration, etc	-	136	-	114
	1,108	278	967	275

Movements in Provisions - 2025 year only
(Current & Non-current)

	<i>Future Reinstatement</i>
<i>Opening Balance</i>	114
<i>Add Unwinding of present value discounts</i>	-
<i>Additional amounts recognised</i>	22
<i>(Less) Payments</i>	-
<i>Unused amounts reversed</i>	-
<i>Add (Less) Remeasurement Adjustments</i>	-
<i>Closing Balance</i>	136

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 9 - Reserves

ASSET REVALUATION RESERVE		1/7/2024	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2025
	Notes	\$'000	\$'000	\$'000	\$'000
Land		8,531	-	-	8,531
Sealed Roads		66,803	-	-	66,803
Unsealed Roads		16,992	-	-	16,992
Stormwater		3,782	-	-	3,782
CWMS		7,399	-	-	7,399
Water Supply		1,270	-	-	1,270
Buildings		12,273	-	-	12,273
Structures		5,784	-	-	5,784
Other Assets		72	-	-	72
Footpaths		2,110	-	-	2,110
Kerb & Water		7,791	-	-	7,791
TOTAL		132,807	-	-	132,807
Comparatives		132,807	-	-	132,807

OTHER RESERVES		1/7/2024	Transfers to Reserve	Transfers from Reserve	30/6/2025
Water Schemes Reserve		122	-	-	122
Meals on Wheels Replacement		8	-	-	8
Tintinara Airfield		33	-	-	33
Open Spaces		45	-	-	45
Committed Funds Reserve		68	-	-	68
Community Wastewater Management		1,187	104	-	1,291
TOTAL OTHER RESERVES		1,463	104	-	1,567
Comparatives		1,768	-	(305)	1,463

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025
Note 9 - Reserves (cont'd)

PURPOSES OF RESERVES

Asset Revaluation Reserve

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

(Other Reserves)

Tintinara Airfield Reserve

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

Open Space Trust Fund Reserve

Contains the funds from the Open Space contributions from developers as per the Planning Development and Infrastructure Act 2016. The reserve is to be used for the establishment of a new open space reserve.

Committed Funds Reserve

Contains the unexpended funds from various projects that are to be spent at a future point in time.

Community Wastewater Management Scheme

Community Wastewater Management Scheme services charges raised under Section 155 of the Local Government Act 1999.

Water Scheme Reserve

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

Meals on Wheels Replacement

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 10 - Restriction of Assets

The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained. As at 30 June 2025, Council did not hold any assets that were subject to restrictions.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

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	2025 \$'000	2024 \$'000
Total cash & equivalent assets	5	267	170
Balances per Cash Flow Statement		<u>267</u>	<u>170</u>

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

Net Surplus (Deficit)	261	(2,657)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	6,261	6,149
Net increase (decrease) in unpaid employee benefits	222	(60)
Grants for capital acquisitions treated as Investing Activity	(3,900)	(1,667)
Net (Gain) Loss on Disposals	3,133	1,342
	<u>5,977</u>	<u>3,108</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(388)	(429)
Net (increase) decrease in inventories	(2)	(91)
Net increase (decrease) in trade & other payables	1,120	(720)
Net increase (decrease) in other provisions	22	(40)
Net Cash provided by (or used in) operations	<u>6,729</u>	<u>1,828</u>

(c) Financing Arrangements

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

Corporate Credit Cards	48	43
LGFA Cash Advance Debenture facility	9,783	4,600

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 2025

Note 12 - Financial Instruments

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

Accounting Policies - Recognised Financial Instruments

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

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

Terms & conditions: Deposits are returning fixed interest rates between 2% and 6% (2024: 4% and 6%). Short term deposits have an average interest rate between 3% and 6% (2024: 3% and 5%).

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

**Receivables - Rates & associated
charges**

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

Terms & conditions: Secured over the subject land, arrears attract interest of 6.55% (2024: 6.05%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying amount: approximates fair value (after deduction of any allowance).

**Receivables - Fees & other
charges**

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

Terms & conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.

Carrying amount: approximates fair value (after deduction of any allowance).

**Receivables - Other levels of
government**

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

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

Carrying amount: approximates fair value.

Coorong District Council

Notes to and forming part of the Financial Statements

Note 12 - Financial Instruments (cont'd)

Receivables - Independent Living Units

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

Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.

Carrying amount: approximates fair value (after deduction of any allowance).

Liabilities - Creditors and Accruals

Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.

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

Carrying amount: approximates fair value.

Liabilities - Independent Living Units Contributions

Accounting Policy: To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values.

Terms & conditions: Pursuant to Commonwealth legislation certain intending residents are required to contribute amounts on an interest free basis. The amounts are subject to certain deductions as prescribed by the legislation, the balance being repaid on termination of tenancy.

Carrying amount: approximates fair value for short tenancies; may be non-materially over-stated for longer tenancies.

Liabilities - Interest bearing borrowings

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

Terms & conditions: secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable) rates between 3.5% and 7% (2024: 3.5% and 6.5%)

Carrying amount: approximates fair value.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 12 - Financial Instruments (cont'd)

Liquidity Analysis

2025	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Financial Assets</u>					
Cash & Equivalents	267	-	-	267	267
Receivables	2,286	-	-	2,286	1,959
Other Financial Assets	-	59	-	59	59
Total	2,553	59	-	2,612	2,285
<u>Financial Liabilities</u>					
Payables	3,462	-	-	3,462	3,462
Current Borrowings	3,368	-	-	3,368	3,317
Non-Current Borrowings	-	979	-	979	915
Total	6,830	979	-	7,809	7,694

2024	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Financial Assets</u>					
Cash & Equivalents	170	-	-	170	170
Receivables	1,889	-	-	1,889	1,889
Other Financial Assets	-	9	-	9	9
Total	2,059	9	-	2,068	2,068
<u>Financial Liabilities</u>					
Payables	2,242	-	-	2,242	2,242
Current Borrowings	3,198	-	-	3,198	3,133
Non-Current Borrowings	-	1,374	-	1,374	1,259
Total	5,440	1,374	-	6,814	6,634

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

	30 June 2025		30 June 2024	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$'000	%	\$'000
Other Variable Rates	5.50%	2,972	6.15%	2,802
Fixed Interest Rates	4.30%	1,259	4.30%	1,589
		4,231		4,391

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 12 - Financial Instruments (cont'd)

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 2025

Note 13 - Capital Expenditure Commitments

	2025	2024
Notes	\$'000	\$'000
Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Buildings	502	-
Roads & Footpaths	2,228	1,565
Water & Wastewater	100	-
	<u>2,830</u>	<u>1,565</u>
These expenditures are payable:		
Not later than one year	2,830	1,565
Later than one year and not later than 5 years	-	-
Later than 5 years	-	-
	<u>2,830</u>	<u>1,565</u>

Coorong District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 14 - Financial Indicators

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

	2025	2024	2023
Operating Surplus Ratio			
<u>Operating Surplus</u>	-1.7%	-14.6%	0.6%
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>	32%	34%	11%
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 the financial years 2023 and 2025 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.

	2025	2024	2023
Adjusted Operating Surplus Ratio	-10.2%	3.0%	-3.2%
Adjusted Net Financial Liabilities Ratio	42.6%	29%	28%

Asset Renewal Funding Ratio

<u>Outlays on Existing Assets</u>			
Asset Renewals - IAMP	103%	98%	97%

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 15 - Uniform Presentation of Finances

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

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

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

	2025	2024
	\$'000	\$'000
Income		
<i>Rates</i>	13,182	12,087
<i>Statutory charges</i>	216	181
<i>User charges</i>	212	208
<i>Grants, subsidies and contributions - Capital</i>	150	474
<i>Grants, subsidies and contributions` - Operating</i>	6,166	3,500
<i>Investment income</i>	8	30
<i>Reimbursements</i>	183	231
<i>Other income</i>	320	487
	20,437	17,198
Expenses		
<i>Employee costs</i>	(6,351)	(5,874)
<i>Materials, contracts and other expenses</i>	(8,056)	(7,557)
<i>Depreciation, amortisation and impairment</i>	(6,261)	(6,149)
<i>Finance costs</i>	(125)	(126)
	(20,793)	(19,706)
Operating Surplus / (Deficit)	(356)	(2,508)
Net Timing Adjustment for General Purpose Funding	(1,563)	3,108
Less: Grants, Subsidies & Contributions - Capital	(150)	(474)
Adjusted Operating Surplus / (Deficit)	(2,069)	127
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(6,173)	(7,420)
Add back Depreciation, Amortisation and Impairment	6,261	6,149
Proceeds from Sale of Replaced Assets	11	156
	99	(1,115)
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets	(4,151)	(1,241)
Amounts received specifically for New and Upgraded Assets	3,750	1,193
	(401)	(48)
Adjusted Annual Net Impact to Financing Activities surplus/ (deficit)	(2,371)	(1,037)

Coorong District Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 16 - Superannuation

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (11.5% in 2024-25; 11% in 2023-24). 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 2023-24) of "superannuation" salary.

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2023. 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 2025

Note 17 - 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 2,845 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 \$82,500 (2024: \$23,750) 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 Planning, Development & Infrastructure Act 2016. Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of nil appeals against planning decisions made prior to reporting date.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 18 - Related Party Disclosures

KEY MANAGEMENT PERSONNEL

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

	2025	2024
	\$	\$
Salaries, allowances & other short term benefits	687,146	810,917
Post-employment benefits	81,824	59,871
Long term benefits	56,319	46,551
Termination benefits	-	-
TOTAL	825,289	917,339

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

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

	2025	2024
	\$	\$
Contributions for fringe benefits tax purposes	-	-
Planning and building applications fees	-	184
Rentals for Council property	-	-
TOTAL	-	184

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

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

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

HEAD OFFICE

214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

T: (08) 8267 4777
www.deannewbery.com.au

Dean Newbery
ABN: 48 007 865 081

Independent Auditor's Report

To the members of the Coorong District Council

Qualified Opinion

We have audited the accompanying financial report of the Coorong District Council (the Council), which comprises the Statement of Financial Position as at 30 June 2025, the Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and other explanatory information and the Certification of the Financial Statements.

In our opinion, except for the effect of the matters described below in the Basis for Qualified opinion paragraph, the accompanying financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and the Australian Accounting Standards.

Basis for Qualified Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Council in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (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.

In our opinion the depreciation expense (Statement of Comprehensive Income) and the reported carrying value of Council's Land, Structures, Stormwater, Water Supply, Kerb and Water & Footpaths asset classes which are reported as part of Council's Infrastructure, Property, Plant & Equipment assets (Statement of Financial Position) for the financial year ended 30 June 2025, are not able to be relied upon. The reason the reported asset carrying values and associated depreciation expense are not able to be relied upon is that there has not been a review of the remaining useful lives and test for impairment (including a physical condition assessments and test for obsolescence) on the each of these classes of assets in the necessary timeframe.

At the date of signing this audit report, due to the matters raised above in relation to these asset classes, we are unable to rely on the accuracy and completeness of the reported depreciation expense and asset carrying values recorded in the Statement of Comprehensive Income and Balance Sheet.

Council's Responsibility for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that the audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of financial report.

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

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

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

DEAN NEWBERY



SAMANTHA CRETEN

Director

26 November 2025

HEAD OFFICE

214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

T: (08) 8267 4777
www.deannewbery.com.au

Dean Newbery
ABN: 48 007 865 081

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

Qualified Opinion

In our opinion, except for the effect of the matters described below in the Basis for Qualified Opinion the Coorong District Council (the Council) has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to the Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2024 to 30 June 2025.

Basis for Qualified Opinion

In our opinion the Council has not complied with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the expenditure for the period 1 July 2024 to 30 June 2025 have been conducted properly and in accordance with law. Specifically, the Council has not adhered to its documented Asset Accounting Policy which requires the revaluation of assets every four years. Our review indicated that several classes of assets have not been revalued within the prescribed timeframe, resulting in potential misstatements in asset values and associated depreciation expenses. This non-compliance with the Council's own policy undermines the reliability of financial reporting and may affect the fair presentation of the financial position.

We have audited the Internal Controls of the Council under the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2024 to 30 June 2025 have been conducted properly and in accordance with law.

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

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

The Council's Responsibility for the Internal Controls

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

Our Independence and Quality Control

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

Assurance Practitioner's Responsibilities

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

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

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

Limitation on Use

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

Limitations of Controls

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

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

DEAN NEWBERY



SAMANTHA CRETEN
Director

26 November 2025

Coorong District Council
Annual Financial Statements
for the year ended 30 June 2025
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 2025, the Council's Auditor, DeanNewbery, 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



.....
Karyn Burton
PRESIDING MEMBER AUDIT COMMITTEE

Date: 18 November 2025

HEAD OFFICE

214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

T: (08) 8267 4777
www.deannewbery.com.au

Dean Newbery
ABN: 48 007 865 081

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Coorong District Council for the year ended 30 June 2025, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



SAMANTHA CRETEN
Director

DEAN NEWBERY

26 November 2025

**** This page is left blank intentionally ****

ANNUAL REPORT

Murraylands & Riverland Local Government Association
2024 / 25



Murraylands and Riverland Local Government Association



Constituent Councils



CONTENTS

MRLGA OVERVIEW..... 3

PRESIDENT’S REPORT..... 4

MRLGA Board..... 8

MRLGA CEO Network and Committees..... 9

MRLGA Board: 11

SA Regional Organisation of Councils 11

CEO Network..... 11

Zone Emergency Management Committee..... 12

Regional LGA’s, Chief Executive Officers 15

Operational (external) Service Agreements 15

2024 / 2025 Audit..... 16

MRLGA OVERVIEW

Mission

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

Our Charter

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

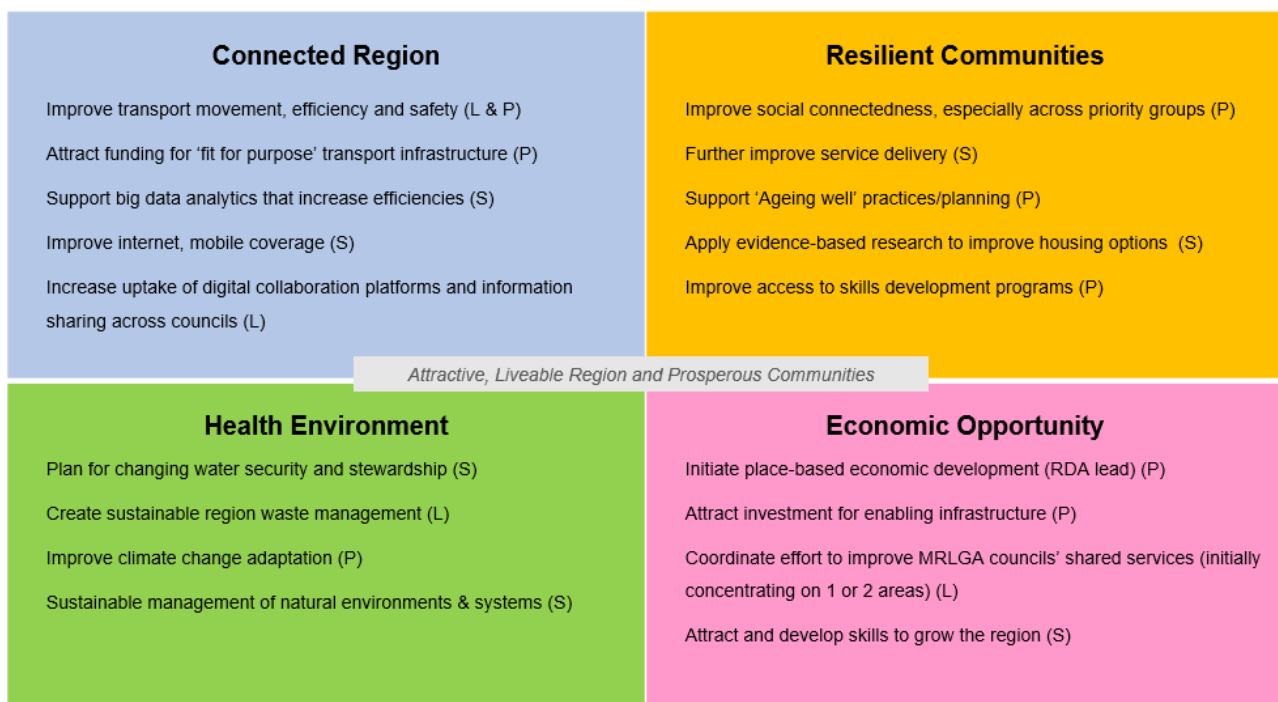
Values and Behaviours

Integrity, Leadership, Collaboration, Credibility, Unity

Role

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

Strategic Framework



PRESIDENT'S REPORT



*MRLGA President
Mayor Caroline Phillips*

The Murraylands and Riverland Local Government Association, together with its eight constituent councils, continued in 2024/25 to pursue its goal of fostering a unified local government sector that works collaboratively in the best interests of the region and our communities.

As regional councils across the state deliver outstanding services to their local communities, our role as listeners, leaders, and advocates has been to engage with neighbouring councils on shared regional challenges and opportunities. These conversations have enabled us to exchange ideas, identify solutions, build networks, and strengthen cooperation—ultimately leading to greater efficiencies, mutual support, and collective progress.

On behalf of the Association, I extend my sincere thanks to all Board Members, CEOs, Committee Members, and staff for their continued commitment to collaboration. It is through this spirit of working together that we achieve unity, and in unity, we find our strength.

Reflecting on the achievements of the 2024/25 year, I am proud of the continuing strides the MRLGA has made toward our vision of creating attractive, livable, and prosperous communities. Our efforts remain firmly anchored in our mission to cultivate strong, enduring relationships, unify the local government sector, foster partnerships, and enhance regional efficiencies. With the support of our councils and partners, we have continued to advance strategic initiatives that strengthen regional infrastructure, enhance social resilience, and promote environmental sustainability.

Key achievements and highlights throughout the year have included:

Drought Response and Preparedness

Over the past year, we increased our role in drought advocacy, ensuring local voices were heard at both State and Federal levels from within the region. We gathered and shared critical intelligence on the impacts of drought to pass to Ministerial offices, advocated for regional round tables to be held more widely following the Limestone Coast session, and highlighted regional needs and financial relief measures at the Agribusiness Forum. Our active contribution to the SA Drought Advisory Working Group fed intelligence into the States working group that influences the recovery support packages. This time was further complimented through in-kind resources from the subsidiary to administer, design and deliver Regional Drought Resilience (RDR) under Future Drought Program. To optimise this funding, we designed and hosted a dedicated stakeholder workshop with over 30 participants collaborating on opportunities to increase drought preparedness for farming communities. We supported the Murraylands Drought Survey with targeted presentations to peak bodies. And facilitated regular online updates with Rural Business Support, ensuring Councils remained informed of case numbers and emerging challenges. A submission was also made to the Federal Productivity Commission on the RDRP. In a regional first, we curated the design and secured state support for a central coordination role at the RDR Consortium, hosted by the Landscape Board. The role will lead region-wide resilience initiatives under the FDF program. Its central positioning will enable it to see all resilience projects across the region (including the Climate Smart Agriculture program and other resilience programs) enabling greater cross-pollination of ideas and a stronger chance of reaching communities with practical outcomes. The pilot of the central role will begin in 25/26.

We acknowledge and thank Mayor Paul Simmons of Coorong District Council for representing local government at the SA Drought Advisory Group since October 2024. The unprecedented conditions of 2024 were the driest rainfall year on record and it placed immense pressure on farming businesses, families, and regional communities. In response, local government has remained a trusted advocate and strong voice, continuing to seek reforms in drought response and working to influence the design of investment initiatives that deliver meaningful support into those most affected.

Public Health and Wellbeing

The year marked good progress in advancing regional public health and wellbeing initiatives. We facilitated and co-ordinated the biannual Section 52 statutory reporting from eight councils to the Chief Public Health Officer on the Regional Public Health and Wellbeing Plan (and Council's 126 initiatives). The process included several engagement opportunities across all eight Councils including online information sessions, capturing regional issues, and advocating to the Mental Health Commissioner's Office. A significant achievement following this was the brokering of a partnership with Preventive Health SA, securing a \$400,000 regional

investment in prevention efforts with only a \$5,000 contribution required from participating councils. The partnership is a giant leap towards greater State to Local joint efforts for healthy communities and alongside the funding component is a substantial non-monetary value through access to data and information, campaigns, specialist advice, intelligence, and strategic planning. This achievement strengthens cross-council collaboration and provides a foundation for greater cross agency initiatives towards public health and reducing siloed work. We also hosted a regional workshop in Mannum for the Regional Public Health & Wellbeing Committee and key staff, strengthening collaboration and knowledge-sharing. In addition, we observed many positive achievements, events and outcomes in year two of the three-year partnership we brokered with Riverland Council and Office of Recreation, Sport and Racing (ORSR), which is successfully increasing community participation across the Riverland. Our efforts to widen the program to neighbouring Councils as well as continue the partnership with State is underway.

We continued to maintain growing relationships with agency's connected to this portfolio including MMRLHN and Country SAPHN, (3) Regional Education Directors, SA Health, Foundations SA, WoTL and SA Drought Hub. And attended the State Strategic Direction workshop for the State Public Health Plan (2030). We were part of a targeted group of invited stakeholders to inform future opportunities. And attended the Foundations SA opening and have since promoted their programs to Councils as an alternative avenue for community to empower action.

Waste Management & Resource Recovery

Waste management remains a critical focus for many councils, given its status as one of the largest and most enduring service contracts delivered. In 2024/25, significant efforts were made to align our strategic vision with our capacity for implementation. Working closely with our constituent councils, the MRLGA structured two new positions within the waste management portfolio: Circular Economy and Waste Lead, and Waste Educational Program Lead. These appointments have been pivotal in advancing our regional waste management initiatives.

Guided by our Regional Strategy, we have advanced a range of initiatives designed to strengthen waste management, sustainability, and community awareness. Key projects underway include:

- Kerbside Waste Service Review,
- Cross-council contract management for waste services,
- Procured and project managed a joint waste bin audit across five participating councils (that resulted in an overall savings of \$70k from undertaking joint procurement).
- A Waste Education Program was developed across five participating councils and includes targeted themes and events, some include community information sessions, facility tours, a new Sustainability Calendar and enhanced 'which bin' material to amplify the campaign, all to build awareness and encourage community participation.
- We are also exploring future opportunities for Riverland Composting, comparing case studies like the Mildura regional composting model, and
- We have developed a logistics map to identify the regions waste assets and future freight efficiencies.

In addition to these initiatives, we actively represented the region in advocacy efforts, including a submission to the EPA on future reform and GISA's Draft State Waste Strategy. We continue to strengthen partnerships across the sector, maintaining strong connections with the LGA, GISA, AHRWMA, Greenhill Energy, WMRR, End Food Waste Australia (The Great Unwaste), KESAB, PIRSA Fruit Fly team and other key stakeholders.

Transport and Infrastructure

Our Regional Transport and Assets Committee made strong progress in strategic infrastructure planning. 2024/25 delivered continued collaboration and coordination across Council infrastructure teams to oversee the Regional Transport Plan and associated database of roads. The coordinated efforts resulted in a remarkable \$4.3 million funding package through the Special Local Roads Program (SLRP) for priority road upgrades across councils. These projects are essential for maintaining and enhancing road infrastructure that supports economic growth, tourism routes and community transport. This is a significant regional roads package obtained through the program and we give credit to all Council Director's and their infrastructure teams for their forward integrated planning and shovel ready agility. Councils were supported through complex claim processes, and a priority list for 2025/26 SLRP applications was successfully coordinated.

We have also initiated liaison with Federal Government on Roads to Recovery and SA Grants commission on opportunities for efficiency and consolidation of asset databases to inform forward work plans. We represented the region at the 2024 LGA Roads and Works Conference, and have provided feedback and advice to the State Government for regional needs as it relates to the State Public Transport Strategy under review for (2030).

Murray Darling Basin Plan / Water Recovery

MRLGA has remained a support line to the Councils while they took the lead and attended meetings with PIRSA to influence and contribute to the development of business case plans for the Resilient Rivers Infrastructure Program and Sustainable Communities Program.

We provided representation at the Murray Darling Basin Authority Conference, held in Murray Bridge that included presentations from a range of experts. One of the emerging forecasts is 73 Councils in the Murray Darling Basin will grow over the next 10 years while 42 Councils will either remain unchanged or contract. Murray Bridge has been identified as a 'Rocket Town' listed as one of the top ten highest growth areas and these nuanced forecasts reaffirm the need for Councils to invest in region wide relationships to continue to be in a strong position for partnerships, sharing, coordination and regional development.

(Zone) Emergency Management

We continued to play a role in strengthening regional resilience and emergency management. Our participation included attendance at the Zone Meetings, SES Annual Symposium, the Bureau's Seasonal Outlook webinar, and Disaster Relief's Big Map session in Mannum, ensuring regional perspectives were represented in statewide conversations. We advocated strongly to SAFECOM and the Department of the Premier and Cabinet (DPC) on the need for improve *betterment funding* following very limited funding post floods. And, together with the ZEMC Chair, engaged with DPC on alternative proposals to an emerging notion to shift regional recovery coordinators from state into zones. And to support continuous improvement, we submitted a lessons learned observations report to SES as part of the State review process.

We continue to strengthen partnerships under this portfolio maintaining strong connections with the LGA Functional Support Group, SafeCom, DPC Recovery, MFS, SES and SaPOL.

Financial Sustainability

We provided a comprehensive 14-page submission to the Federal Inquiry into Local Government Sustainability, presenting 18 key opportunities to reduce financial sustainability hazards. These spanned critical issues such as Financial Assistance Grants, the design of grant programs for regional and rural communities, the Local Government Advice Scheme, infrastructure and asset needs, gaps in aged care and early learning facilities, and workforce challenges and enablers. We also commend Mayor Bailey and Ceo Ben Scales (Mid Murray Council) and Mayor Ron Valentine and Ceo Lachlan Miller (Southern Mallee District Council) for their powerful presentations to the Committee during its visit to South Australia. Throughout the year, we maintained active dialogue with the LGA to ensure our constituent Councils' priorities were aligned with the sector's collective efforts to address financial sustainability risks and secure stronger outcomes for local government.

Climate Ready Regions

We have been a supportive stakeholder in the Climate Ready Regions Steering Committee, contributing to the development of a strong business case for Federal and State funding. Our involvement has included participating in engagement events, helping to facilitate a regional workshop, and acting as a connector between the metropolitan coordination project team and a wide range of stakeholders across the region. We also provided executive advice on future governance models and collaboration opportunities, particularly with the SA Drought Hub and other Federal programs for climate adaptation and resilience, ensuring the business case is positioned with the greatest chance of success.

SAROC Representatives

Mayor Caroline Phillips, Mayor Paul Simmons (July-Nov) and Mayor Simone Bailey (Dec-June) continued to serve as the region's nominated representatives on LGA's SAROC Committee, ensuring our regional voice was heard on sector-wide priorities. On behalf of the constituent Council's, I extend our thanks to Mayor Simone Bailey and Mayor Paul Simmons for generously dedicating their time to travel, attendance, and represent the region at these important forums, demonstrating our collective commitment to collaborating as a sector through to the peak body: LGA.

Looking Ahead

As we enter the 2025/26 period, we remain committed to addressing the evolving needs of our communities. The subsidiary will continue a triple approach to cross council collaboration including a) operational efficiencies and supporting sharing, collaboration and service efficiencies b) region wide strategic projects and c) region wide advocacy, particularly as the State election nears.

On behalf of the Board, I wish to express our appreciation for CEO Carron McLeod for her dedication and leadership throughout the year. Together, we will continue to work towards a vibrant and resilient region.

In Closing

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

I also wish to thank Deputy President, Mayor Ella Winnall for joining me in leading the Association. Mayor Winnall excels in her leadership and responsibilities with her Council and community, as well as a key regional influence for strategic responses and initiatives.

To Mayor Paul Simmons and Mayor Simone Bailey, I congratulate you both as the region's representatives on SAROC. Mayor Simone Bailey has also been a keen attendee at SAROC meetings, forever pursuing advocacy opportunities on behalf on regional and rural communities including the pursuit for financial sustainability of the sector, equity and fairness for regions and healthy communities.

I hand over the Presidency baton to Mayor Winnall, voted in at the MRLGA AGM on 31 July 2025, and also extend my support for Mayor Bailey voted in as Vice President.

I will continue to support platforms like MRLGA for regional, rural and remote Councils. Being the closest level of government to community's, it is important the sector demonstrates to State and Federal Governments that we are a coordinated and cohesive sector as we approach place based strategy's and advocating for communities.

We also acknowledge the Mayors and Councilors who have served a third of a four-year term to its communities. There's a lot of work that goes unseen in the roles, plenty of expectation and a responsibility to carry out our duties in the interest of all, with impartiality. Congratulations on your achievements in the third year, and together we can continue growing the regional community of 74,000 onwards and upwards.

To our most valued Geo's, we congratulate you individually and as a collective. You provide daily leadership to the teams that drive the outcomes and deliver services to community in a respectful, caring and purposeful manner. They are incredibly hard working, wearing multiple hats and showing up to all the conversations at all levels, and we thank you for your devotion to the important leadership roles.

To our Committee Members and supporting key staff we extend our appreciation and thanks to your subject matter expertise that drives our regional strategies, and skills to lead support teams who deliver and coordinate at an operational level. Individually and collectively, your leadership for healthy workplace cultures, innovation and identifying links between strategic objectives and how to deliver them, we thank you for your contributions.

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

Mayor Caroline Phillips
MRLGA President (24/25)

MRLGA Board

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

Board Members

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

Deputy Delegates (Proxy Members)

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

South Australian Regional Organisation of Councils (SAROC) Representatives

1 July 2024 to 17 November 2024

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

18 November 2024 to 30 June 2025

Mid Murray Council	Mayor Simone Bailey
District Council of Karoonda East Murray	Mayor Caroline Phillips (MRLGA President)

CEO Network

Berri Barmera Council	Tim Pfeiffer
Coorong District Council	Bridget Mather
District Council of Loxton Waikerie	David Beaton
District Council of Karoonda East Murray	Scott Reardon
Mid Murray Council	Ben Scales
Renmark Paringa Council	Tony Siviour
Rural City of Murray Bridge	Heather Barclay
Southern Mallee District Council	Lachlan Miller (July 2024 to January 2025)
	Jason Beaton (April to June 2025)
Murraylands and Riverland Local Government Association	Carron McLeod

MRLGA CEO Network and Committees

At the January 2023 MRLGA Board Meeting, Committees were rationalised to 1 representative per Council, creating a committee of 8 people, plus MRLGA CEO and President. Membership is as follows.

Regional Transport and Asset Committee

BBC	Travis Hay	Acting Manager Infrastructure Services
	Maddie Frew	General Manager, Infrastructure & Env Reg Ser.
CDC	Joshua Bowen	Director of Infrastructure Services
DCLW	Greg Perry	Director of Infrastructure Services
DCKEM	James McInnes	Director of Infrastructure Services
MMC	David Hassett	Director Infrastructure & Field Services
RPC	Tarik Wolf	Director Infrastructure & Environmental Services
RCMB	Thuyen Vi-Alternetti	General Manager Infrastructure & Environment
SMDC	Lachlan Miller	CEO
	Ben Wright	Director of Infrastructure
MRLGA	Carron McLeod	CEO
MRLGA	Mayor Caroline Philips	Ex officio, MRLGA President

Regional Waste & Resource Recovery Committee

BBC	Tracey Alexander (July '24 Jan '25)	Manager Env Reg Services
	Travis Hay (July '24 Jan '25)	Acting Manager of Infrastructure
	Maddie Frew (Feb-June '25)	General Manager, Infrastructure & Env Reg Ser
CDC	Joshua Bowen	Director Infrastructure & Assets
DCLW	Greg Perry	Director of Infrastructure Services
DCKEM	James McInnes	General Manager, Infrastructure
MMC	David Hassett	Director Infrastructure & Field Services
RPC	Tarik Wolf	Director Infrastructure & Environmental Services
RCMB	Thuyen Vi-Alternetti	General Manager Assets & Infrastructure
SMDC	Lachlan Miller	CEO
	Calvin Hoye (Oct '24-Nov'24)	Director Infrastructure
	Ben Wright (Jan '25 - June '25)	Director Infrastructure
MRLGA	Carron McLeod	CEO
MRLGA	Mayor Caroline Philips	Ex officio, MRLGA President

Regional Public Health and Wellbeing Committee

BBC	Andrew Haigh (July to Dec '24)	Manager Community Development
	Veronica Lambert (Jan to March '25)	Acting Manager Community Services
	Conny Wilson (March to June '25)	General Manager Community Services
CDC	Myles Somers	Director Community and Corporate Services
DCKEM	Scott Reardon	Ceo
	Kate Waters	Project Officer
DCLW	Andrew Waters	Director Commercial and Community Services
MMC	Gary Mavrinac	Director - Development & Community Services
RPC	Alyson Modlinski	Director Community Services
RCMB	Kriston Manson (June-Dec '24)	General Manager Community Development
	David Waters (Feb-June '25)	General Manager Community Development
SMDC	Shilo Wyatt	Manager Property & Development Services
MRLGA	Mayor Caroline Philips	Ex officio, MRLGA President
MRLGA	Carron McLeod	Chief Executive Officer

Performance Management Working Group (associated with the joint Waste Services Contracts) for 5 Councils (as listed):

BBC	Travis Hay	Acting Manager Infrastructure Services
	Tracey Alexander	Manager Environment & Regulatory Services
	Maddie Frew	Director Infrastructure & Env Reg Services
CDC	Joshua Bowen	Director Infrastructure & Assets
	Skye Blythe	Admin Officer for Infrastructure Services
DCLW	Greg Perry	Director of Infrastructure Services
	Kelly Michella	Works Project Officer
RPC	Tarik Wolf	Director Infrastructure & Environmental Services
	Terri Hentschke	EA to Director
RCMB	Thuyen Vi-Alternetti	General Manager of Infrastructure Services
	Sue Reynolds	Manager City Assets
MRLGA	Carron McLeod	CEO

Zone Emergency Management (Chaired by RCMB)

MRLGA Representative:

MRLGA	Carron Mcleod	CEO (Attendee)
-------	---------------	----------------

MRLGA Board:

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

1. Friday 9 August 2024
2. Thursday 7 November 2024
3. Thursday 6 February 2025
4. Thursday 10 April 2025

The meetings of the Board also provided a forum for updates and/or presentations from:

- LGA SA Secretariat
- PIRSA
- Regional Development Australia, Murraylands and Riverland
- Landscape Board, Murraylands and Riverland Wellbeing SA (now Preventive Health)
- Office of Small and Family Business
- Murray and Mallee Public Transport
- SA Drought Hub
- One Basin CRC
- DPC, Office of the Chief Information Officer (OCIO), State Digital Connectivity
- Zone Emergency Management Committee
- Murray Darling Association – Region 5 and Region 6
- Members of Parliament

SA Regional Organisation of Councils

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

MRLGA representatives at SAROC in 2024/25 was:

- President, Mayor Caroline Phillips (of District Council of Karoonda East Murray) and Mayor Paul Simmons (of Coorong District Council) during 1 July 2024 to 17 November 2024
- President, Mayor Caroline Phillips (of District Council of Karoonda East Murray) and Mayor Simone Bailey (of Mid Murray Council) during 18 November 2024 to 30 June 2025.

MRLGA supports SAROC by attending meetings, preparing regional reports and creating discussion at regional quarterly board meetings to inform content in/out of SAROC. The committee met on:

- 18 July 2024 Adelaide
- 3 October 2024 Mount Gambier
- 5 December 2024 Adelaide
- 23 January 2025 Adelaide
- 27 March 2025 Whyalla
- 24 July 2025 Adelaide

CEO Network

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

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

• Waste and Resource Recovery Strategy	<i>Resolved the contracts model, future resourcing, regional infrastructure and future advocacy to GISA</i>
• Flood Recovery	<i>Collaboration and strategic positioning regarding the States \$9m 'Council Community and Recreational Asset Restoration Program'.</i>

• Office of Recreation Sport and Racing	<i>Connected and Active Communities Program 3 Year Partnership with all three Riverland Councils and ORSR.</i>
• Preventive Health Partnership	<i>2 Year Partnership model with Preventive Health SA</i>
• Regional Drought Resilience Plan (MR Plan)	<i>Strategic direction, funding models and the central coordination role.</i>
• A.I.	<i>Attended the LGA AI Conference to consider joint initiatives and/or shared services</i>
• Regional Digital Connectivity Plan	<i>Strategic conversations with State Government on its digital plan as well as the NSW VIC Partnership pursuing a joint application along the River Murray across 23 Councils.</i>
• Drought Response	<i>Reviewing council hardship policy approaches, drought response needs and collective responses.</i>

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

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

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

Zone Emergency Management Committee

Heather Barclay from Rural City of Murray Bridge continued as Chair for ZEMC meetings.

Meetings are convened by SES and were held on the following dates of which MRLGA had attendance and input towards:

- 19 March 2025 Murray Bridge
- 14 May 2025 Loxton

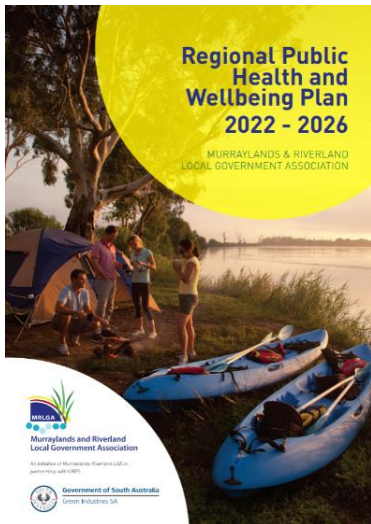
Placed Based Regional Strategies

When regional councils collaborate to develop a region-wide strategy, they can leverage collective strengths and address shared challenges. The benefits include:

- **Resource Efficiency and Cost Sharing:** Collaborating on a strategy allows councils to pool resources, reducing the cost burden on individual councils. Shared services, infrastructure, and expertise can result in significant savings and better resource allocation.
- **Stronger Regional Advocacy:** A unified regional strategy gives councils a stronger voice when advocating for state or federal funding. It allows them to present a cohesive, region-wide vision, which can attract larger-scale investment and government support.
- **Holistic Planning:** Working together enables councils to address broader issues that transcend local boundaries, such as economic development, transport networks, and environmental management. This leads to more balanced and sustainable regional growth.
- **Shared Knowledge and Best Practices:** Collaboration fosters the exchange of ideas, knowledge, and successful initiatives. Councils can learn from each other's experiences, adopting best practices in governance, planning, and service delivery.
- **Improved Resilience and Crisis Management:** Joint strategies are especially beneficial for managing regional crises, such as droughts, natural disasters, or economic downturns. Councils can coordinate their efforts, share resources, and develop more robust contingency plans to enhance regional resilience.

These benefits can lead to stronger, more sustainable communities through cooperation and shared vision.

The following is an update on the regional plans and strategies:

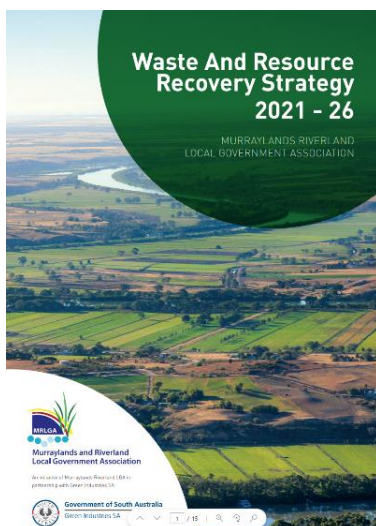


The Regional Public Health and Wellbeing Plan is a statutory plan under the Public Health and Wellbeing Act.

It is overseen by the MRLGA Regional Public Health and Wellbeing Committee. The Committee includes one Director, from each of the 8 constituent Councils.

Key activities and advancements in 2024/25:

- **State Statutory Reporting:** Completed the Section 52 (Public Health Act 2011) report for the South Australian Chief Public Health Officer, a comprehensive update on council responsibilities under public health legislation, submitted bi-annually.
- **Partnership with Office of Recreation, Sport and Racing (ORSR):** MRLGA brokered this partnership, and has been observing sequential achievements and success coming out of its first year of the three-year partnership. District Council of Loxton Waikerie is hosting the central role, and we will liaise with ORSR and the three Riverland Councils to see where opportunities lie to expand and build the program regionally.
- **Emergency Management:** Participated at all Murray and Mallee Zone Emergency Management Committee meetings to support regionwide emergency management networking and planning. Provided a range of support for emergency management including representation at the SES Symposium, advocacy to SafeCOM and DPC on betterment, undertook support and analysis of the Community, Recreation and Asset Restoration Flood Recovery grant, Big Map Disaster Relief and more.
- **Preventive Health SA:** brokered a two year partnership with the State / Preventive Health SA that will see a \$400k investment into the region to help promoting healthy communities.
- **LGA Alignment:** Continued ongoing collaboration with the LGA Public health liaison officer as part of uplift for the portfolio.
- **Foundations SA:** continued liaison with the foundation to promote these opportunities across region.
- **Mental Health Commissioner** – attended webinars from the Commissioner and built relationship with the office to elevate regional needs.



The Regional Waste & Resource Recovery Strategy (and associated Implementation Plan) is a statutory plan. In South Australia, waste management targets for councils are primarily determined by the Green Industries SA (GISA) agency, operating under the Green Industries SA Act 2004. GISA leads the state's waste management and resource recovery strategies, providing guidance, grants, and policy direction. The South Australian Waste Strategy 2020-2025, developed by Green Industries SA, outlines key waste management targets, including reducing landfill, increasing recycling, and improving resource recovery. It aligns with South Australia's overall environmental goals, and councils are required to work within this framework.

Additionally, the Environment Protection Act 1993, administered by the Environment Protection Authority (EPA) South Australia, also plays a role in regulating waste management activities, particularly concerning environmental protection standards. Councils are expected to adhere to the targets and strategies set forth by these agencies and legislative acts when managing waste within their jurisdictions.

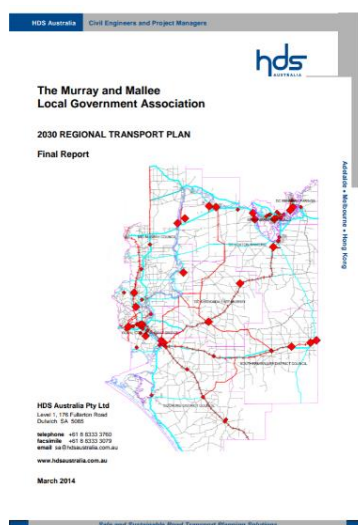
The regional strategy is overseen by the MRLGA Regional Waste & Resource Recovery Committee. The Committee includes one Director, from each of the 8 constituent Councils.

Key activities included:

- **Established Shared Services Models,** we established tow new roles at MRLGA as part of a trialling more shared service models

across Councils. The new roles were Circular Economy & Waste Lead and Waste Education. These roles have enabled the following work to be undertaken.

- **Established cross- Council Waste Service Contract Management via the Performance Management Working Group (PMWG)** with representation from all five regional councils involved in the joint waste services contract. The group meets quarterly and is formed under the governance structure outlined in the contracts. The working group offers Councils an opportunity to unite; and to collate challenges and opportunity's in a cohesive and efficient manner across the region, working towards solutions for improved performance via the waste service contract.
- **Kerbside Waste Service Review** – we commenced the kerbside waste service review, including case study reports and will deliver the draft report to Council before the end of 2025.
- **Waste Education Program** : with 6 key themes and 23 styled activities to grow waste educations across the five participating councils and its communities.



The Regional Transport Plan is the result of collaboration across Councils to have a cohesive road network, and it also conforms to the Local Government Transport Advisory Panel (LGTAP) needs.

The regional plan is overseen by the MRLGA Regional Transport Committee. The Committee includes the Directors of Infrastructure from each of the 8 constituent councils.

This year, MRLGA in consultation with its Regional Transport Committee secured a remarkable \$4.3 million in funding through the Special Local Roads Program (SLRP) for priority road upgrades across councils. These projects are essential for maintaining and enhancing road infrastructure that supports economic growth and connects communities. Through targeted planning we have continued to grow the funding package in size in recent years for regional areas.



The paper was a collaborative piece of work to support Councils as they liaise with State and Federal government on Murray Darling Basin Plan (2.0) reviews and updates, as well as the water recovery discussions that have transpired from the Resilient Rivers Bill. The document is accompanied by a Regional Profile that outlines the evidence and statistics that form the points within the advocacy paper.

MRLGA has remained a support line to Councils while they undertook more hands on consultation with PIRSA as part of business case development work for the Resilient Rivers Infrastructure Program and Sustainable Communities Program. Our recent representation at the annual Murray Darling Basin Authority Conference at Murray Bridge proved critical in understanding the emerging economic data, climate, environment projections, water recovery intel happening across the states and network with MDBA and other MDB stakeholders.

In addition to incremental progress with the above strategy's, the Association also prepared and delivered a :

- Submission to the Federal Inquiry into Local Government Sustainability
- Submission to the State EPA Reform
- Submission to the State Draft Waste Strategy
- Submission to the Productivity Commission on the Future Drought Fund Regional Drought Resilience Planning program

Regional LGA's, Chief Executive Officers

The Regional LGA's Ceo Group is an informal meeting of Executive Officers of the Regional Local Government Associations. Opportunities of collaborating across regional LGA include:

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

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

Future Drought Fund – Regional Drought Resilience Program

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

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

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



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

In August 2024, PIRSA advised that seed funding for the program would be available and the partnership is working together on the initiative. The funding was then made available in April 2025 and MRLGA has been working with the consortium to partner on drought preparedness initiatives.

Operational (external) Service Agreements

The list below outlines the Service Agreements MRLGA held in 24/25 to support operations or initiatives:

- Payroll and BAS services provided by EKM Accounting
- Formula Accounting for accounting services to prepare the independent audited financial statements
- Rawtec Consulting (associated with the Waste and Resource Recovery Strategy).
- HDS Traffic Engineering – Regional Road Assessments
- Dean Newberry Accountants for annual auditing services

2024 / 2025 Audit

The 24/25 external audit was undertaken by Accru Harris Orchard | AHO Audit Pty Ltd ABN 55 670 721 712
Financial Statements prepared by Formula Accounting ABN 50 410 043 228

Murraylands and Riverland Local Government Association

General Purpose Financial Reports

for the year ended 30 June 2025

Murraylands and Riverland Local Government Association
General Purpose Financial Reports
for the year ended 30 June 2025

Table of Contents

	Page #
Council Certificate	1
 Principal Financial Statements	
Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
 Notes to, and forming part of, the Principal Financial Statements	
Note 1 - Significant Accounting Policies	
Note 2 - Income	
Note 3 - Expenses	
Note 4 - Current Assets	
Note 5 - Liabilities	
Note 6 - Reconciliation of Cash Flow Statement	
Note 7 - Financial Instruments	
Note 8 - Related Party Transactions	
 Audit Report - Financial Statements	
Association Certificate of Audit Independence	
Auditor Certificate of Audit Independence	

Murraylands and Riverland Local Government Association
Annual Financial Statements
for the year ended 30 June 2025

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Association 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 Association's financial position at 30 June 2025 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Association provide a reasonable assurance that the Association's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Association's accounting and other records.



.....
Carron McLeod
CHIEF EXECUTIVE OFFICER



.....
Mayor Ella Winnall
CHAIRPERSON

Date:

Murraylands and Riverland Local Government Association
Statement of Comprehensive Income
for the year ended 30 June 2025

		2025	2024
	Notes	\$	\$
INCOME			
Council Subscriptions	2	465,106	209,750
Grants, Subsidies and Contributions	2	80,000	44,912
Investment income	2	49,518	52,298
Total Income		<u>594,624</u>	<u>306,960</u>
EXPENSES			
Employee costs	3	390,434	191,766
Materials, contracts & other expenses	3	74,768	80,215
Total Expenses		<u>465,202</u>	<u>271,981</u>
OPERATING SURPLUS / (DEFICIT)		<u>129,422</u>	<u>34,979</u>
Other Comprehensive Income			
Total Other Comprehensive Income		<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>129,422</u>	<u>34,979</u>

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

Murraylands and Riverland Local Government Association

Statement of Financial Position

as at 30 June 2025

		2025	2024
	Notes	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	4	1,194,574	1,098,993
Trade & other receivables	4	26,588	7,063
		<u>1,221,162</u>	<u>1,106,056</u>
Total Current Assets		<u>1,221,162</u>	<u>1,106,056</u>
Total Assets		<u>1,221,162</u>	<u>1,106,056</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	5	33,136	64,025
Provisions	5	37,753	21,180
Total Current Liabilities		<u>70,889</u>	<u>85,205</u>
Non-current Liabilities			
Provisions	8	1,724	1,724
Total Non-current Liabilities		<u>1,724</u>	<u>1,724</u>
Total Liabilities		<u>72,613</u>	<u>86,929</u>
NET ASSETS		<u>1,148,549</u>	<u>1,019,127</u>
EQUITY			
Accumulated surplus		1,148,549	1,019,127
TOTAL EQUITY		<u>1,148,549</u>	<u>1,019,127</u>

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

Murraylands and Riverland Local Government Association

Statement of Changes in Equity

for the year ended 30 June 2025

		Acc'd Surplus	TOTAL EQUITY
2025	Notes	\$	\$
Balance at end of previous reporting period		1,019,127	1,019,127
Restated opening balance		1,019,127	1,019,127
Net Surplus / (Deficit) for Year		129,422	129,422
Balance at end of period		1,148,549	1,148,549

2024			
Balance at end of previous reporting period		984,148	984,148
Restated opening balance		984,148	984,148
Net Surplus / (Deficit) for Year		34,979	34,979
Balance at end of period		1,019,127	1,019,127

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

Murraylands and Riverland Local Government Association

Statement of Cash Flows

for the year ended 30 June 2025

		2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$	\$
Receipts:			
Council Subscriptions		439,907	212,116
Investment receipts		55,192	45,235
Grants utilised for operating purposes		80,000	44,912
Other revenues		-	-
Payments:			
Employee costs		(363,992)	(180,177)
Materials, contracts & other expenses		(75,526)	(80,208)
Net Cash provided by (or used in) Operating Activities	6b	<u>95,581</u>	<u>41,878</u>
Net Increase (Decrease) in cash held		<u>95,581</u>	<u>41,878</u>
Cash & cash equivalents at beginning of period	6	<u>1,098,993</u>	<u>1,057,115</u>
Cash & cash equivalents at end of period	6	<u>1,194,574</u>	<u>1,098,993</u>

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1 - Significant Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

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

The Constituent Councils are:

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

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

3 Income recognition

3.1 Revenue

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

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1 - Significant Accounting Policies

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

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price.

5 Payables

5.1 Goods & Services

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

5.2 Payments Received in Advance & Deposits

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

6 GST Implications

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

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

7 New and amended standards and interpretations

The Association applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2023. New standards and amendments relevant to the Association are listed below. The Association has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1 - Significant Accounting Policies

8 Superannuation

The Association contributed the statutory 11.0% Superannuation Guarantee to the nominated superannuation fund of the Executive Officer.

9 Provisions

9.1 Employee Benefits

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

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

No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. No payment is made for untaken sick leave.

10 Contingent Liabilities and Contingent Assets

At 30 June 2025, the Association is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in this financial report.

11 Events after the end of the reporting period

There are no events subsequent to 30 June 2025 that need disclosure in the financial statements.

12 Economic Dependence

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

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 2 - INCOME

	Notes	2025 \$	2024 \$
COUNCIL SUBSCRIPTIONS			
<u>General Subscriptions</u>		<u>239,971</u>	<u>209,750</u>
		239,971	209,750
<u>Other Charges</u>			
Waste Contract Management Levy		64,580	-
Waste Education Levy		160,555	-
		<u>225,135</u>	<u>-</u>
		<u>465,106</u>	<u>209,750</u>
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		49,518	52,298
		<u>49,518</u>	<u>52,298</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Other grants, subsidies and contributions			
Regional Capacity Buildings		40,000	40,000
Community Wellbeing Alliance		40,000	-
Building Better Regions		-	4,912
		<u>80,000</u>	<u>44,912</u>
Sources of grants			
Commonwealth government		40,000	44,912
Other		40,000	-
		<u>80,000</u>	<u>44,912</u>

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 3 - EXPENSE

		2025	2024
	Notes	\$	\$
EMPLOYEE COSTS			
Salaries and Wages		333,761	161,850
Employee leave expense		16,573	10,412
Superannuation	1.8	38,383	17,804
Workers' Compensation Insurance		1,717	1,700
Total Operating Employee Costs		390,434	191,766
Total Number of Employees		1	-
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		3,830	3,050
Elected members' expenses		3,550	3,400
Subtotal - Prescribed Expenses		7,380	6,450
<u>Other Materials, Contracts & Expenses</u>			
Accounting Services		3,599	4,467
Computer & Software		3,095	2,713
Insurance		8,594	7,061
Meeting Expenses		8,311	10,481
Office Expenses		6,520	1,178
Project Expenditure		33,552	41,198
Website Maintenance		-	4,245
Sundry		3,717	2,422
Subtotal - Other Materials, Contracts & Expenses		67,388	73,765
		74,768	80,215

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 4 - CURRENT ASSETS

		2025	2024
CASH & EQUIVALENT ASSETS	Notes	\$	\$
Cash on Hand and at Bank		177,536	125,347
Deposits at Call		1,017,038	973,646
		<u>1,194,574</u>	<u>1,098,993</u>
TRADE & OTHER RECEIVABLES			
Subscriptions - General & Other		25,199	-
Accrued Interest Revenue		1,389	7,063
		<u>26,588</u>	<u>7,063</u>

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 5 - LIABILITIES

		2025		2024	
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		-	-	-	-
Payments received in advance		-	-	40,000	-
Accrued expenses - other		21,393	-	11,524	-
GST Payable		11,743	-	12,501	-
		<u>33,136</u>	<u>-</u>	<u>64,025</u>	<u>-</u>
PROVISIONS					
LSL Employee entitlements (including oncosts)		-	1,724	-	1,724
AL Employee entitlements (including oncosts)		37,753	-	21,180	-
		<u>37,753</u>	<u>1,724</u>	<u>21,180</u>	<u>1,724</u>

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 6 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2025 \$	2024 \$
Total cash & equivalent assets	4	1,194,574	1,098,993
Less: Short-term borrowings		-	-
Balances per Cash Flow Statement		<u>1,194,574</u>	<u>1,098,993</u>

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

Net Surplus (Deficit)	129,422	34,979
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(19,525)	(4,697)
Net increase (decrease) in trade & other payables	(30,889)	1,184
Net increase (decrease) in other provisions	16,573	10,412
Net increase (decrease) in other liabilities	-	
Net Cash provided by (or used in) operations	<u>95,581</u>	<u>41,878</u>

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 7 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

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

Terms & conditions: Short term deposits are available on 24 hour call with the LGFA and have an interest rate of 4.15% as at 30 June 2025 (2024: 4.55%)

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

Receivables - Trade and other debtors

Accounting Policy: Carried at nominal value

Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest.

Carrying amount: approximates fair value.

Liabilities - Creditors and Accruals

Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Association.

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

Carrying amount: approximates fair value.

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 7 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2025	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	1,194,574			1,194,574	1,194,574
Receivables	26,588			26,588	26,588
Total	1,221,162	-	-	1,221,162	1,221,162
<u>Financial Liabilities</u>					
Payables	33,136			33,136	33,136
Total	33,136	-	-	33,136	33,136

2024	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	1,098,993			1,098,993	1,098,993
Receivables	7,063			7,063	7,063
Total	1,106,056	-	-	1,106,056	1,106,056
<u>Financial Liabilities</u>					
Payables	24,025			24,025	24,025
Total	24,025	-	-	24,025	24,025

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 7 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Association is the carrying amount, net of any impairment. All Association investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Note 4 in relation to individual classes of receivables, exposure is concentrated within the Association's boundaries, and there is no material exposure to any individual debtor.

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

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

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 8 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

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

	2025	2024
	\$	\$
CEO salary and superannuation	190,386	179,654
Member Allowance	3,550	3,400
TOTAL	193,936	183,054

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

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

OTHER RELATED PARTIES

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

	2025	2024
	\$	\$
Berri Barmera Council	24,830	24,540
Coorong District Council	20,986	20,480
District Council Loxton Waikerie	28,186	27,815
District Council Karoonda East Murray	11,739	11,328
Mid Murray Council	36,049	26,828
Renmark Paringa Council	23,609	23,231
Rural City of Murray Bridge	44,400	43,526
Southern Mallee District Council	13,954	13,757
SLRP Surcharge	36,218	18,245
TOTAL	239,971	209,750

Description of Services provided to all Related Parties above:

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

Murraylands and Riverland Local Government Association
Annual Financial Statements
for the year ended 30 June 2025
CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Murraylands and Riverland Local Government Association for the year ended 30 June 2025, the Association's Auditor, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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


Maddy Frew (Sep 30, 2025 14:35:32 GMT+9.5)

Maddy Frew
ACTING CHIEF EXECUTIVE OFFICER
Berri Barmera Council


David Beaton (Oct 2, 2025 09:49:18 GMT+9.5)

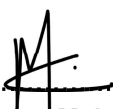
David Beaton
CHIEF EXECUTIVE OFFICER
District Council Loxton Waikerie


Ben Scales (Oct 2, 2025 13:54:32 GMT+9.5)

Ben Scales
CHIEF EXECUTIVE OFFICER
Mid Murray Council


Heather Barclay (Oct 2, 2025 17:40:42 GMT+9.5)

Heather Barclay
CHIEF EXECUTIVE OFFICER
Rural City of Murray Bridge


.....
Carron McLeod
CHIEF EXECUTIVE OFFICER
Murraylands and Riverland LGA


.....

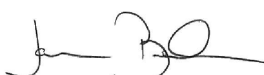
Bridget Mather
CHIEF EXECUTIVE OFFICER
Coorong District Council


James McInnes (Oct 2, 2025 08:30:17 GMT+9.5)

James McInnes
ACTING CHIEF EXECUTIVE OFFICER
District Council Karoonda East Murray


.....

Tony Siviour
CHIEF EXECUTIVE OFFICER
Renmark Paringa Council


.....

Jason Beaton
CHIEF EXECUTIVE OFFICER
Southern Mallee District Council


.....

Mayor Ella Winnall
CHAIRPERSON
Murraylands and Riverland LGA

Date: 7 October 2025



How to contact us

Website:

coorong.sa.gov.au

In person:

95 – 101 Railway Terrace, Tailem Bend (9:00am – 4:30pm, Monday to Friday)

49 Princes Highway, Meningie (9:00am – 4:30pm, Monday to Friday)

37 Becker Terrace, Tintinara (11:00am – 3:00pm, Tuesday to Thursday)

Telephone:

1300 785 277

In writing:

PO Box 399

TAILEM BEND SA 5260

Email:

council@coorong.sa.gov.au

