



Annual Report 2020/21





ACKNOWLEDGEMENT OF COUNTRY

Coorong District Council Members acknowledge and pay respect to the Traditional Custodians of the land and waters, the Ngarrindjeri People whose ancestral lands are on which we meet today. We acknowledge the deep feelings of attachment and relationship of Aboriginal people to country and pay our respects to Elders past and present. We also extend that respect to all First Nation People.

2020/21 Annual Report adopted by Council on 23 November 2021.



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MAYOR'S MESSAGE

On behalf of my fellow Councillors, I am pleased to present Council's Annual Report for 2020/21. This report is an essential document that informs the community of Council's achievements in line with its strategic framework.

The year was unprecedented in which we chartered a response to the global pandemic, affecting us all. While COVID-19 has been a difficult and anxious time for our community, Council continued to provide services, facilities and events (with modifications) and witnessed a spirit of tolerance and patience across the Coorong district.

Over the last twelve months we have seen completion of a number of community infrastructure upgrades, providing a much-needed boost for community morale. We very much thank the Federal and State Governments for their support to complete these projects, many of which underpin the existence of our diverse communities.

A considerable amount of time by staff, councillors and the Audit & Risk Committee was invested reviewing Council's rating strategy. A consultative approach was undertaken to ensure that rating principles now provide for a fairer basis of rating. This has resulted in a significantly lower fixed charge (phased in over the subsequent two financial years) and a slight increase of 2% to rate revenue, once again in recognition of COVID-19.

While maintaining a business-as-usual approach to our capital works program and legislative service delivery, we have also been looking to the future of our strategic direction. Considerable community engagement and liaison with key stakeholders culminated in adoption of the *Community Vision Plan 2021 – 2025* in February 2021. This document is living proof of the key areas that you, our community, would like us to focus on, while ensuring a right fit for our district into the future. As staff and councillors commence delivery of the plan, we do so with fresh eyes, a renewed sense of motivation and in the best interests of those around us.

I very much extend my thanks to Council staff and volunteers for their contributions. To the Coorong community – thank you for your ongoing feedback and support in making the Coorong a vibrant and inclusive place to be.

Mayor Paul Simmons



OUR COUNCIL

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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 SLOGAN

“Room to Work, Room to Move and Room to Play”

OUR MISSION STATEMENT

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 VALUES



Integrity



Collaboration



Balance



Responsibility



The region that makes up the Coorong District Council area is one of the most diverse in South Australia.

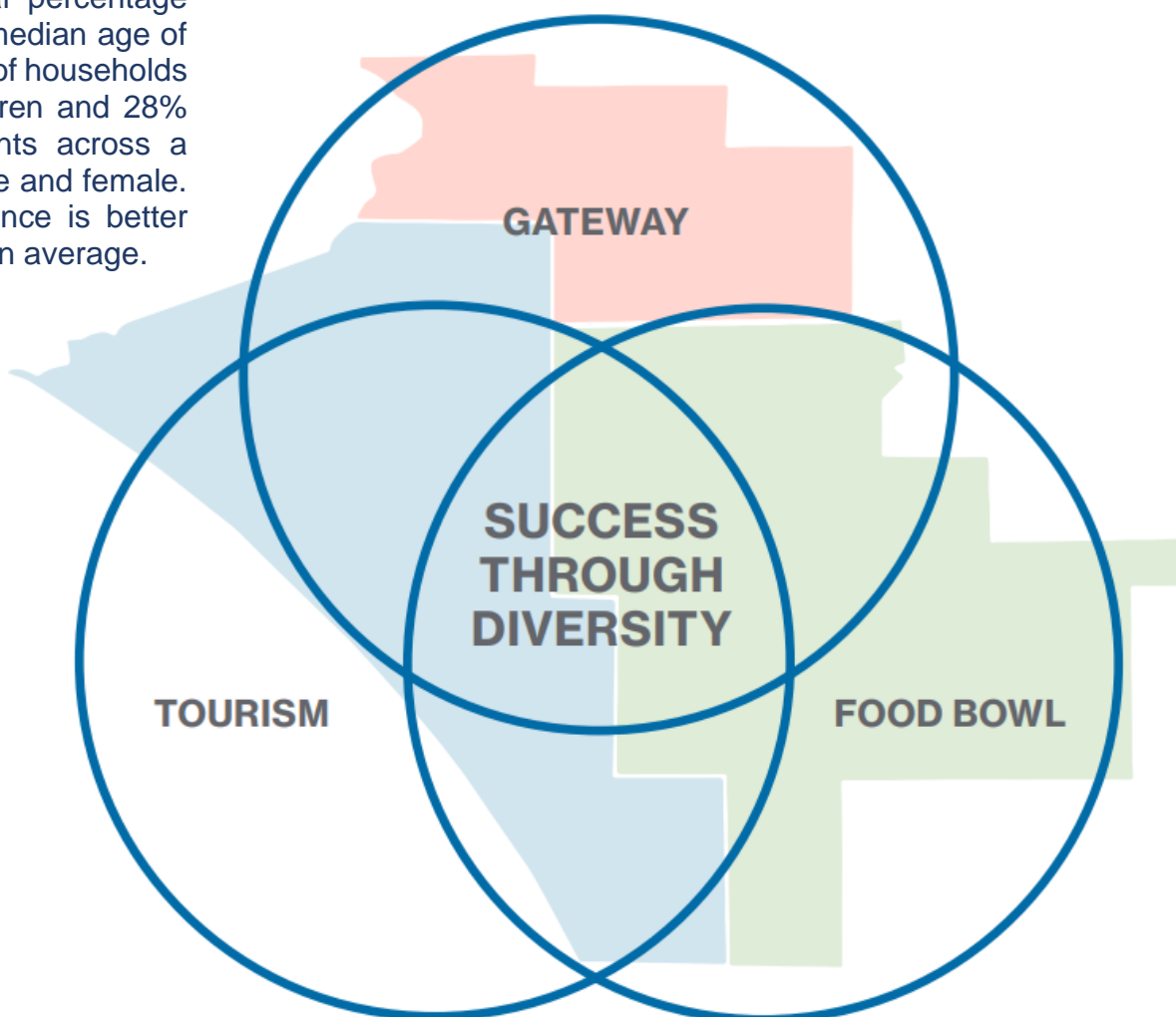
Spread over 8,832 square kilometres, it comprises three distinctively different zones: the tourism and grain gateway of Taillem Bend, wetlands and waterways of the lower lakes & Coorong and the food-bowl of the Upper South East. Each is connected to the other but is unique in its character, and together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

This community spans a diverse age range, with approximately 25% of our residents aged 19 years or younger, a similar percentage above 65 and a median age of 46 years. A third of households have young children and 28% are sole occupants across a 50:50 split of male and female. This gender balance is better than the Australian average.

Our district's environment includes globally significant areas, covering 883,500 hectares of land and 46,800 hectares of lakes. The district is home to a number of significant areas including:

- Murray River, Lakes and Coorong – Australia's gateway waterway linked by a mixture of wide open spaces
- Coorong and Lower Lakes Ramsar sites – both considered nationally and internationally significant
- Ngarrindjeri Ruwe (land) which includes Raukkan and areas of cultural and historic significance

The region displays economic diversity across 720 businesses covering tourism, hospitality, motorsports, and agriculture contributing to over 2,400 jobs and a gross regional product of \$326 million. Agriculture, forestry and fishing employs 39% of the 5,429 residents and generates \$220 million for the district.





**Governance
Compliance**

GOVERNANCE COMPLIANCE

COUNCIL MEMBERS, ALLOWANCES & MEETING ATTENDANCE



Mayor Paul Simmons

Allowance \$41,504
Meetings attended 18



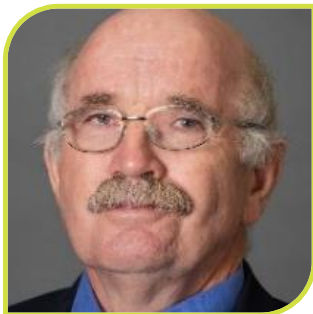
Cr. Brenton Qualmann

Allowance \$10,376
Meetings attended 18



Cr. Glynis Taylor

Allowance \$10,376
Meetings attended 18



Cr. Neville Jaensch

Allowance \$10,376
Meetings attended 15



**Deputy Mayor Jeff
Arthur**

Allowance \$12,970
Meetings attended 18



Cr. Lisa Rowntree

Allowance \$10,376
Meetings attended 18



Cr. Sharon Bland

Allowance \$10,376
Meetings attended 15



Cr. Tracy Hill

Allowance \$10,376
Meetings attended 17



Cr. Vern Leng

Allowance \$10,376
Meetings attended 17

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 2020/21:

- > Audit & Risk Committee
- > Chief Executive Officer Performance Review Committee
- > Coonalpyn Community Hall Committee
- > Coonalpyn and District Soldiers Memorial Swimming Pool & Caravan Park Committee
- > Coorong District Local Action Plan Committee
- > Coorong Finance Committee
- > Coorong Infrastructure & Assets Committee
- > Meningie Airfield Management Committee
- > Meningie Cemetery Committee

- > Moorlands Hall Committee
- > Pangarinda Botanic Garden Committee
- > Tailem Bend Town Hall Committee
- > Tintinara Aerodrome Management Committee
- > Tintinara Community Gymnasium Committee
- > Tintinara War Memorial Hall Committee

POLICIES REVIEWED

The following policies were reviewed during 2020/21:

- > Cemeteries & Memorials Policy
- > Community & Sporting Clubs Leases and Licences Policy
- > Debt Recovery & Financial Hardship Policy
- > Fraud, Corruption, Misconduct & Maladministration Prevention Policy

- > Kerbside Waste, Recycling & Green Organics Collection Service Policy
- > Procurement Policy
- > Prudential Management Policy
- > Public Interest Disclosure Policy
- > Rating Policy
- > Risk Management Policy
- > Treasury Management Policy
- > Work Health Safety & Return to Work Policy

INTERNAL REVIEW OF COUNCIL DECISION

Two requests were made under section 270 of the Local Government Act 1999 for an internal review of a Council decision. Both matters were subject to an annual review adopted at the August 2021 Council meeting.

REPRESENTATION QUOTA

The following table displays a comparison of the elected representation quota for the Coorong District Council with councils of a similar size.

Council	Electors	Council members (including Mayor)	Representation quota
Adelaide Plains	6,292	10	629
Clare & Gilbert Valleys	6,685	10	669
Coorong	3,741	9	416
Grant	5,317	10	532
Mid Murray	6,507	10	651
Naracoorte Lucindale	5,931	11	539
Tatiara	4,457	10	446
Wakefield	4,828	10	483

CORPORATE DOCUMENTATION

> 2020/21 Annual Business Plan	> Register of Assets	> Long Term Financial Plan 2021 – 2030
> 2020/21 Fees & Charges Schedule	> Register of Interests (Council Members and Staff)	> Code of Conduct (Council Members and Staff)
> Register of By-Laws	> Register of Gifts (Council Members and Staff)	> Code of Practice
> Register of Community Land	> Register of Council Members' Allowances and Benefits	- Meetings of Council
> Register of Delegations		- Proceedings of Council
> Register of Public Roads		
> Register of Salaries		

PROCUREMENT

34 individual projects were delivered by Council during 2020/21. LGA Procurement were engaged to assist in facilitating the procurement process. Invitations were released as follows:	> Meningie North Jetty	<i>Request for Quotation:</i>
	> Patrol Grader Replacement	> Jetty Renewal
	> Tailm Bend Public Toilets Construction	> Wadmore House
	> Coonalpyn Pool Upgrade	> Kerbing Renewal Program
	> Sealed Roads Renewal Program	> Footpath Renewal Program
<i>Tender:</i>	> Engineering Services	> Light Fleet Vehicle Replacement
> Radio System Upgrade		

ELECTOR REPRESENTATION

Section 12(4) of the Local Government Act requires each council to undertake a review of all aspects of its composition and the division (or potential division) of the council area into wards, with the view to determining whether the local community would benefit from an alteration to the current composition and/or structure of a council. The review must be undertaken and completed during the period June 2020 – October 2021.

The elector representation review process commenced in September 2020 and since that time Council has had numerous briefings and discussions regarding the various issues; has deliberated over a range of representation and ward structure options; has considered the opinions and comments received from the community during two public consultation stages and has taken into account the latest legislative requirements and implications of the now Statutes Amendment (Local Government Review) Act 2021.

The most significant proposal resulting from this process is changing to an elected Mayor, which requires a poll of the community. The poll will be conducted by the Electoral Commission SA during October 2021. The poll outcome will be finalised by 31 October 2021 in line with the review's legislative completion time period.

COMMUNITY LAND

Council manages 248 parcels of community land. During 2020/21 four community land management plans were reviewed and adopted.

The parcel of land known as the “rotunda park” (Railway Terrace, Tailem Bend) was acquired from the Crown for community use and the benefit of Tailem Bend residents.

FREEDOM OF INFORMATION

	Number
Number of applications received	4
Number of applications determined	4
Applications brought forward	0
Access granted in full	3
Access granted in part	0
Application transferred	0
Access refused	1

COUNCIL MEMBERS - TRAINING

Training provided for Council Members related to the following topics:

- > Meeting procedures
- > Finance and governance
- > Cyber security and awareness

Other training/conferences attended included Murray Darling Association National Conference & Annual General Meeting, Local Government Association Ordinary General Meeting and the National General Assembly of Local Government.

SENIOR OFFICERS – SALARY PACKAGES

The following information reflects the number of senior executive officers and information on allowances and benefits as part of a salary package as at 30 June 2021.

Chief Executive Officer, contract consisting of:

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

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

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

AUDIT & RISK COMMITTEE

Council's Audit & Risk Committee met four times during 2020/21. Its purpose is to comply with legal and regulatory obligations, establish and maintain an appropriate financial internal control framework, monitor the financial performance of Council and observe procedures around operational risk and compliance.

Membership and associated attendance at committee meetings comprised:

	Attendance
Michele Bennetts* (Independent Presiding Member)	4
Cr. Sharon Bland	4
Cr. Tracy Hill	4
Cr. Lisa Rowntree	2
Cr. Glynis Taylor	4

* Sitting fee payable (including travel): \$3,410

The Audit & Risk Committee uses its work program to determine the matters for discussion at each meeting. The following reflects key considerations of the Committee during the review period:

- > Adoption of the 2019/20 annual financial statements
- > Statutory budget reviews
- > Implications of the rating review
- > Review of eight Council policies with financial and risk implications
- > Internal and external audit updates

AUDITOR REMUNERATION

Council's external auditors for 2020/21 were Bentleys SA Pty Ltd, who have been appointed for the 2016 – 2021 period. The total remuneration for undertaking the annual audit of Council's financial statements and associated audit work was \$19,140.

OTHER SITTING FEES

Council Assessment Panel members received a sitting fee and travel allowance in accordance with the Terms of Reference:

Presiding Member		Independent Members	
Bruce Ballantyne	\$2,634	Cameron Gibbons	\$1,891
		Andrew Humby	\$1,488
		Cherry Getsom	\$1,456

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 2020/21 Council considered 23 items in accordance with section 90(2) and 91(7) of the Local Government Act 1999. Council reviewed all previous confidential motions and reinstated 35 items.

	Number of times used:
90(3)(a) Information which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)	8
90(3)(b) Information the disclosure of which:	
(i) could reasonably be expected to confer a commercial advantage of a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and	1
(ii) would, on balance, be contrary to the public interest	
90(3)(c) Information the disclosure of which would reveal a trade secret	1
90(3)(d) Commercial information of a confidential nature (not being a trade secret) the disclosure of which:	
(i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and	2
(ii) would, on balance, be contrary to the public interest	
90(3)(e) Matters affecting the security of the council, members of employees of the council, or council property, or the safety of any person	2
90(3)(f) Information the disclosure of which could reasonably be expected to prejudice the maintenance of law, including by affecting (or potentially affecting) the prevention, detection or investigation of a criminal offence, or the fair to a right trial	1
90(3)(g) Matters that must be considered in confidence in order to ensure that the council does not breach any law, order or direction of a court of tribunal constituted by law, any duty of confidence, or other legal obligation or duty	2
90(3)(h) Legal advice	2
90(3)(k) Tenders for the supply of goods, the provision of services or the carrying out of works	4

OUR PERFORMANCE

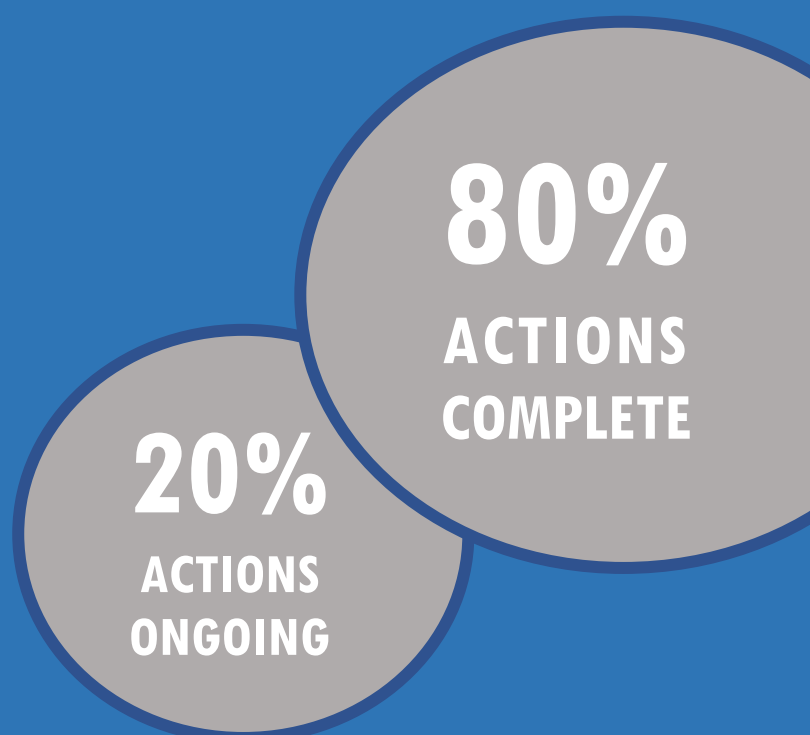
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STRATEGIC FRAMEWORK

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. The plan includes guiding themes and strategies for achieving these within a four-year period.

The plan, adopted in February 2021, will be incorporated into all aspects of Council's subsequent annual business plans, which will be the linking plan between the strategic goals and objectives identified and associated budgetary considerations.



2020/21 SNAPSHOT

Council's performance for 2020/21 has been reported against the strategic objectives which were developed under the former *Strategic Management Plan 2016 – 2020*. Performance has been measured as follows:

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

Key

Completed



Ongoing



OBJECTIVE 1: COMMUNITY WELLBEING

Priority	Result	Commentary
Develop a Reconciliation Action Plan	→	All staff have undertaken Cultural Awareness training as the first step in developing the Reconciliation Action Plan. Progress continues into 2021/22.
Re-establish relationship with Indigenous organisations across the district	✓	Council maintains an ongoing relationship with the Ngarrindjeri Aboriginal Corporation and Raukkan Community Council.
Develop a Disability Access and Inclusion Plan	✓	Adopted October 2020.
Support for community arts programs and exhibitions	✓	Council continues to deliver art programs and exhibitions across the district in a COVID safe manner.
Support for the Coorong Libraries – Public Library Service	✓	Annual operating contribution made for each of the five library sites to enable delivery of services and public access to same.
Resource Council's volunteer management program	✓	Volunteer Management Officer in place.
Activate the newly installed pontoons at Dickson Reserve to enhance tourism opportunities	✓	Through the regional tourism alliance and SA Visitors Strategy, facilities like Dickson Reserve are gaining greater prominence in the opportunities they provide visitors.
Re-establish Council's Community Grants & Sponsorship funding program	✓	Policy reviewed August 2020. First round awarded October 2020.
Work with youth, recreation and community to provide capacity building opportunities.	✓	<p>Coonalpyn Community Garden launched March 2021.</p> <p>Through grant and Council funding, various support has been provided to district based sports clubs.</p> <p>Council continues to make a financial contribution to the STARClub program.</p>

OBJECTIVE 2: INFRASTRUCTURE & TOWNSHIPS

Priority	Result	Commentary
Upgrade Council radios to be 'emergency ready' and improve Work Health & Safety standards for staff	→	Procurement of radio system complete. Installation and commissioning schedule for quarter two 2021/22.
Replacement of Taillem Bend Public Toilets	✓	Construction complete, demolition and remediation of landscaping commenced August 2021.
Monitor and contribute to the Roadside Vegetation Management Plan	✓	Roadside vegetation maintenance works have been carried out on numerous roads across the district. Landholder education/awareness raising sessions have also taken place.
Develop and implement tourism wayfinding and signage systems and infrastructure	✓	Audit complete. South Australian Tourism Commission large picture signage installed at no cost.
Completion of the Meningie Jetty upgrade	✓	Completed February 2021.



OBJECTIVE 3: PROSPERITY & SUSTAINABILITY

Priority	Result	Commentary
Completion of the Tailem Bend to Wellington East portion of the Murray-Coorong Trail	→	\$110k granted from the Local Roads & Community Infrastructure Program. Portion of project scheduled for commencement in 2021/22 with grant funding period expiring 31 December 2021.
Scope each section of the Murray-Coorong Trail to ensure it is 'shovel ready'	✓	Two external funding applications lodged to access funding for scoping process. Concurrent discussions held with DEW who are keen to elevate project to ministerial level to identify future State Budget funding opportunities.
Maintain Council's commitment to the regional tourism partnership and implementation of the Murray River, Lakes & Coorong brand.	✓	Chief Executive Officer is a member of the Murray River, Lakes & Coorong Tourism Alliance. Council has renewed ongoing financial support for this entity.
Maintain Council's commitment to Regional Development Australia Murraylands & Riverland	✓	Council has committed to a three year funding agreement with Regional Development Australia Murraylands & Riverland.
Implement Coorong Tatiara Local Action Plan programs and initiatives	✓	\$943k of external funding successfully awarded; applied to dryland salinity, water security, sandy soil and environmental projects across the Coorong and Tatiara council districts.
Examine the viability of renewables (solar) for Council facilities	✓	LED lighting installed in the Coorong Civic Centre. Solar panels installed at Coorong Civic Centre and Meningie Information Hub.
Ongoing land use planning reforms including: <ul style="list-style-type: none"> e-planning levy contributions & regional plan/production/contribution overarching Community Vision Plan monitoring & updates regarding economic research 	✓	Planning reforms implemented. Development staff continually working on opportunities available in relation to economic development and the future strategy for economic growth in the district.

OBJECTIVE 4: LEADERSHIP & COLLABORATION

Priority	Result	Commentary
Revise and refresh the 'Coorong' brand	→	With the Community Vision Plan 2021 – 2025 now adopted, attention will now turn to refreshment of Coorong branding. It is expected this process will take the best part of 2021/22 and 2022/23 with an expected launch and roll out in July 2023.
Be known for our excellence in customer service to all stakeholders	→	Customer Charter awareness delivered to all staff and raised as a standing agenda item at departmental/team meetings. Staff empowered to receive customer feedback in a timely manner, including acknowledgement and resolution (if required) of same. Concurrent development of customer service parameters for the new corporate business system.
Complete a review of all Section 41 committees	→	Section 41 committees review ongoing as per rolling Terms of Reference review schedule. Review to continue into 2021/22 with all recommendations/changes to be tabled at future Council meetings as required.
Renew and rebrand the Strategic Management Plan (2016 – 2020) to the Community Vision Plan (2021 – 2025)	✓	Community Vision Plan 2021 – 2025 adopted February 2021.
Find and utilise new ways to communicate with our district	✓	Monthly Mayoral update video posted to Facebook. Livestreaming of Council and committee meetings implemented. Surveys utilised in community engagement process.
Complete the Elector Representation Review	✓	Proposed representation structure adopted at June 2021 Council meeting. Final stage of public consultation (poll) to be staged October 2021.

Priority	Result	Commentary
Enhance Council's profile within the community through improved community engagement and transparent decision making	✓	Community engagement task and action plan tool developed. Regular e-newsletters, Facebook posts, media releases and Mayoral update videos disseminated, complemented by website upgrade with more comprehensive information available.
Work in partnership with community groups and businesses to maximise their resilience in the post-COVID-19 environment	✓	<p>Planning underway for events to be staged in 2021/22.</p> <p>Personal phone calls to all businesses in the district regarding the impact of COVID-19. Worked with businesses and community groups in areas such as assistance with the development of COVID safe plans. Small business opportunities promoted (ie. training and external grant opportunities available).</p>





Cafe
↑ 32mtrs

Bakery
↑ 200mtrs

Toilets
210mtrs →

Waffles
↑ 260mtrs

Hotel
↑ 300mtrs

room to move
room to play



Economy

PLANNING & DEVELOPMENT

Development Statistics

	Number
New dwellings	53
Swimming pools	5
Farm sheds	59
Land division	10
Change in use of building	2
Demolition of existing dwellings	1
Tourist facilities (additions/signage)	5
Commercial additions/alterations	0
Dwelling additions and alterations over \$2,000	6
Domestic outbuildings and minor additions/alterations	45
Commercial development (including primary production)	6
Other (ie. shipping containers, jetty, retaining walls)	56
Total development applications lodged	248

Growth Strategy

Council has committed to undertaking a district wide growth strategy in 2021/22. This will provide guidance for short and long term actions which address growth challenges facing towns within the Council area, over a 5 – 20 year horizon.

TOURISM DEVELOPMENT

COVID-19 Recovery

COVID-19 continued to have significant impacts on the tourism industry in 2020/21 with ongoing concerns around border closures and travel bubbles restricted. Travel confidence remained low during 2020/21 with periods of increased visitation to the region when restrictions eased.

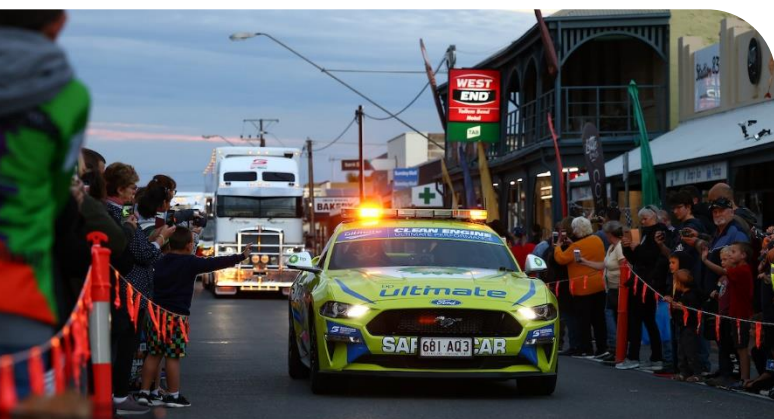
Through the Murray River Lakes & Coorong Alliance, the South Australian Tourism Commission and Business SA, Council has been able to advocate and promote recovery programs.

Following engagement with businesses and industry during the height of COVID-19 restrictions, one challenge highlighted by cafés, take away outlets and local bakeries was the inability to accommodate seated dining. A solution to this was investing in an outdoor seating parklet which not only provides additional outdoor seating, but will increase the level of attractiveness, create a sense of activity and potentially encourage extended trading hours.



Events

Council hosted the Tailem Bend Street Party and Coorong Country Markets on Thursday 6 May 2021 to welcome the return of the V8 Supercars to Tailem Bend. Over 1,000 people attended the event and were treated to displays of classic & vintage cars, motorbikes, racing ride-on lawnmowers, local arts and crafts at the pop-up markets, live entertainment, tasty fare and much more. A key feature of the Street Party was the transporter parade, which made its way through the heart of Tailem Bend and concluded with a driver signing session.



Murray River, Lakes & Coorong Tourism Alliance

Council continues to support the Murray River, Lakes & Coorong Tourism Alliance (MRLCTA). A major project for 2020/21 was a cooperative marketing 'Comeback Campaign' which broke new ground including regional television in western Victoria to coincide with the easing of COVID-19 regional travel restrictions (prior to border closures again in May 2021). Other mediums included SAFM (Adelaide metropolitan radio), a new regional visitor guide and strong digital marketing including social media (paid and organic), blogs, Google Ads and e-newsletters. Feedback from industry participants was very positive, citing strong increases in website and social media activity and bookings.

A range of capacity and capability initiatives including face-to-face industry visits, communicating training & development opportunities and regional seminars (including marketing by the Adelaide Business Hub and Australian Tourism Data Warehouse by SA Tourism Commission [SATC]) assisted our industry in developing skills in difficult times with ongoing COVID uncertainty.

The brown directional signage review with the SATC progressed during 2020/21 with installation commencing in August 2021.

With the assistance of the SATC and industry support, key influencers Adelady and Andrew 'Cosi' Costello (South Aussie with Cosi) aired specific Murray River, Lakes & Coorong television features (both airing on Sunday afternoons on the Nine Network). The episodes received excellent consumer and operator feedback.

MRLCTA undertook the relevant steps to achieve status as a 'not for profit incorporation association', which has been a major step forward in being able to target future grant funding for increasing emergent regional opportunities and projects.



Visitor Servicing

Visitor servicing continues to play a key in destination marketing. Importantly, following COVID-19 and the restrictions enforced, access to information has been important in attracting visitors and encouraging them to stay longer and spend more money in the region.

Tailem Info Station & Rail Museum



Visitor breakdown:

64% South Australia

20% Victoria

7% New South Wales

9% other states and territories

174 days closed due to COVID restrictions, public holidays and volunteer unavailability

Meningie Information Hub

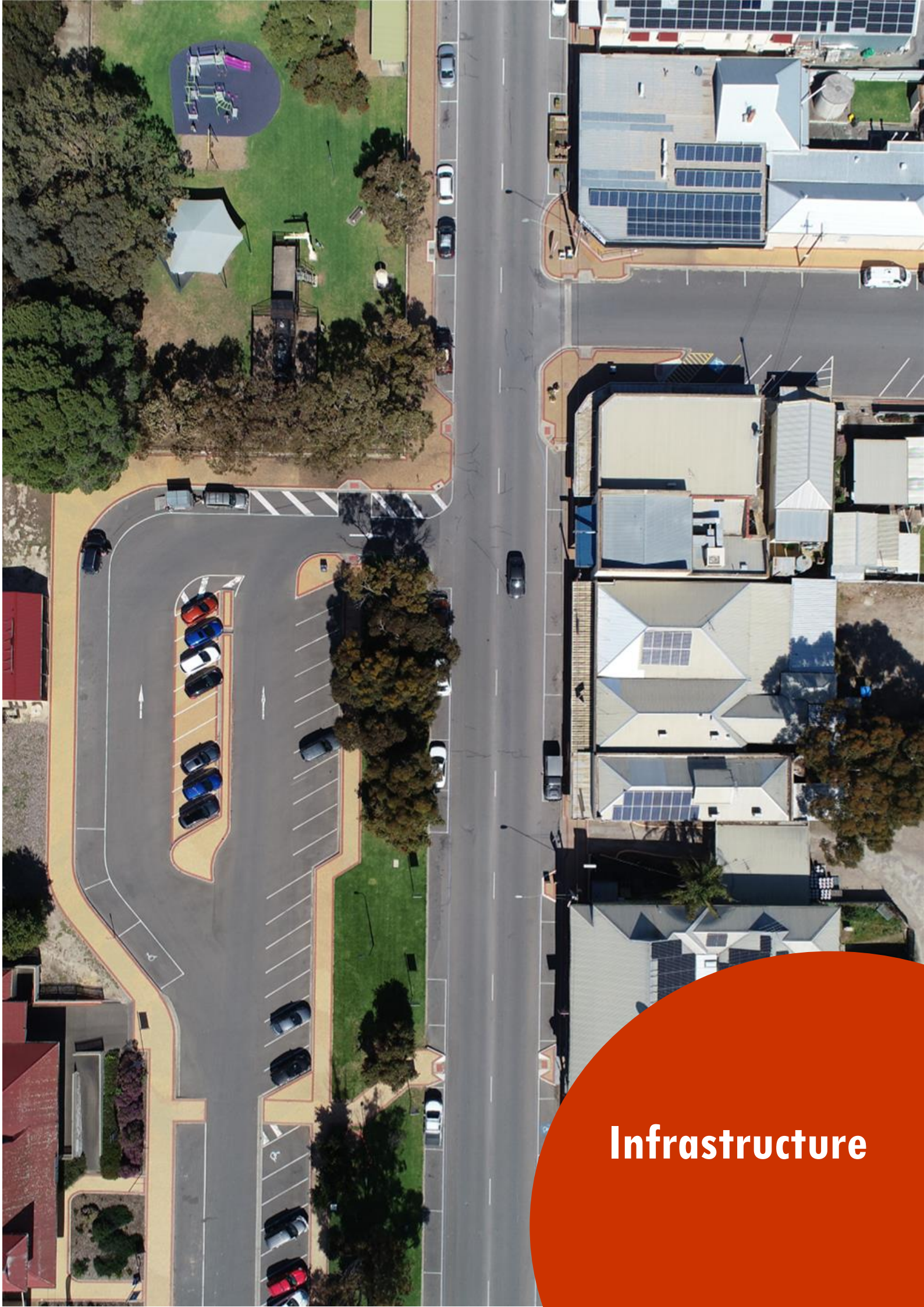


8.3%
increase compared to 2019/20



Enquiries continue to represent a balance between tourism and Council business





Infrastructure



OUR ROADWAYS & FOOTPATHS

Unsealed Roads

Council's patrol grading covered a total of 5,336 kilometres of unsealed roads throughout 2020/21.

Significant patching and recondition works were undertaken on the following roads:

- > Orland Road
- > Burns Roads
- > Mills Road
- > Yarindale Road
- > Lewis Road
- > Williams Road
- > Jabuk South Road
- > Richardson Road
- > Mason Lookout Road

Road Reconstruction

\$1.1 million in unsealed road pavement renewal activities were undertaken during 2020/21. Council deferred its sealed road renewal program to September 2021 owing to contractor availability and border restrictions, which prevented works being undertaken in April as originally scheduled.

Unsealed road renewal (re-sheeting) occurred on:

- > Moorlands Road
- > Moonee Hills Road
- > Salt Creek Road
- > Parkin Hall Road
- > Taunta Hut Road
- > Yarindale Road
- > Yumali Road
- > Jones Road

Road Upgrades

Seven Mile Road (Coorong) received priority upgrades during 2020/21. As part of a broader 3.9 kilometre project spanning two financial years, 1.1 kilometres of road was reconstructed to a suitable standard to allow sealing into the future.

The upgrade corrects a number of geometry, sight and pavement issues that exist, with the remaining works to be undertaken during 2021/22. Seven Mile Road was identified as a high priority strategic project within Council's road network and considered a road of regional significance (tourism) within the Murraylands & Riverland Local Government Association 2030 Regional Transport Plan.



BEING CONNECTED

Mobile Black Spot Investment

In keeping with Council's commitment to improving telephone and internet coverage across the district, ongoing discussions have been held with the State Government and telecommunication providers to find solutions for poor coverage at Colebatch, Netherton/Carcuma and Narrung.

An application through round 5A of the Federal Government's Mobile Black Spot Program was unsuccessful. Further funding opportunities are being explored and are progressing positively.



COMMUNITY CHARACTER

Community Facilities

As well as daily management of over 45 parks, reserves and community assets in the district, a major milestone for the Community Facilities department was an upgrade to the irrigation systems in Tailem Bend and Meningie. The subsurface system in Tailem Bend was altered to accommodate the new toilet block on Railway Terrace, while a new reticulated system was installed at the Meningie RSL Memorial Park, complemented by landscape works.

Playground upgrades also featured heavily, with Brownies Park in Tintinara receiving installation of a new swing set and soft-fall wood chips, while new equipment, soft-fall and access gates were installed at the train park in Tailem Bend.

Ageing components of the Narrung jetty were addressed, with numerous walkway boards replaced with stronger timber fabric.

A landscape solution through environmental design was achieved in Tailem Bend through installation of a streetscape rock feature on Railway Terrace. The installation features eight sizeable boulders, complemented by drought tolerant plant species to ensure continued protection of staff and community members when visiting the Coorong Civic Centre.



The sole swimming facility in the district – the Coonalpyn Swimming Pool – received an injection of Federal Government funding to undertake significant refurbishment works. The gutter system across the main building was stripped and replaced, central filtered water pipework relocated to the pool edge and complete retiling to the pool shell. Fencing, perimeter paving and storage works were also undertaken.

BUILT ENVIRONMENT

Capital Projects

Round two of the Drought Communities Program saw completion of the following projects:

	Amount (\$)
Tintinara Golf Club Upgrade	46,000
Wadmore House and Precinct Renovations	60,000
Peake Netball Courts Upgrade	104,000
Community Hall Upgrades (various)	135,000
Tintinara Football & Netball Club Redevelopment	250,000
Coonalpyn Pool Precinct Upgrade	335,000

A further \$662,000 has been allocated in round two of the LRCIP toward playground & building replacement and public lighting enhancements. These projects will support job development and the resilience of local economies, with completion expected mid-2021/22.

The long-standing replacement of public toilet facilities in Tailem Bend were delivered by 30 June 2021. A new toilet block close to the former site houses eight cubicles, with one being a disability compliant facility. The former facilities were demolished in July 2021 and landscaping remediation works will ensue in early 2021/22.



External funding through the Local Roads & Community Infrastructure Program (LRCIP) was awarded to Council in 2020/21. Round one of the funding was allocated to completion of the following projects:

- > Hill Street (Tailem Bend) road upgrade (carries over to 2021/22)
- > Lake Indawarra dredging/upgrades
- > Murray Coorong Trail construction



An extension to the Meningie North jetty now allows for an increased range of vessels and groups to set sail on Lake Albert. Upgrades of a 'hammer head' style extension (which lowers the jetty height closer to water level) provides significantly improved access to small vessels, rowing and sailing boats. The project was funded by the Murray Darling Basin Economic Development Program to support economic development projects in communities impacted by water recovery under the Basin plan.



Community



COMMUNITY

29

SOCIAL CONNECTIONS

Arts & Culture

Council's three art galleries continue to provide a social connection point for community members. While initiatives were delivered in a restricted yet COVID safe manner, each gallery hosted a raft of opportunities:

Coorong Gallery (Civic Centre)

Six exhibitions staged, with *The Life and Times of Tailem Bend* (for History month) and a reconciliation themed exhibition attracting the highest rate of visitors to the gallery for 2020/21.

Meningie Gallery

Six exhibitions staged, showcasing the works of seven local artists.

Tintinara Gallery

Two exhibitions staged, with History month again proving the most popular for gallery patrons. *Tintinara & District – Then and Now* was held on a smaller scale capturing approximately twenty locals on opening.

Sport & Recreation

The STARCLUB Murraylands program continues to provide services via a field officer to deliver training, governance, grant information, volunteer retention strategies and club development advice across Murraylands sporting clubs.

Within the Council district, 22 sporting clubs are engaged in the program with 11 fully accredited. Community development staff sit on a steering committee as Council representatives to continue to influence the strategic direction of the Office for Recreation, Sport and Racing.

26

sporting club
events/meetings
attended



30

training courses
delivered to
sporting clubs

400

average users
targeted in social
media posts



COMMUNITY DEVELOPMENT

Coonalpyn Community Garden

Fresh food and thriving produce were celebrated at the official opening of the Coonalpyn Community Garden on 11 March 2021. Special guest Sophie Thomson (*Gardening Australia*, ABC) officially opened the garden - a collaborative initiative between Council and the Coonalpyn Community Hub which was made possible through the State Government's SA Healthy Towns Challenge grant program.



Utilising local businesses and suppliers, five garden beds have been assembled, a rainwater tank installed and irrigation connected to the individual garden beds and fruit trees.

The community garden project is proving to be a successful venture and is now taking on a life on its own; a 'Swap 'n' Share' has been established whereby community members can bring their own garden produce to swap and share, along with produce from the community garden.

The Heart Foundation also partnered on this project to provide information that was used to create a health & wellbeing program, which ran for six weeks in parallel of the garden.

Community Events & Donations

Following a twelve month hiatus and subsequent review of the program's policy, round one of the 2020/21 Community Grants Program saw a total of \$45,614.25 awarded to thirteen local organisations, supporting a range of sports, arts and community facility projects which benefit the community:

	Amount (\$)
Young Husband Fishing Club	640.00
Tailem Bend Historians*	894.00
Careship Coorong	2,000.00
RSL Tailem Bend Sub-Branch	2,000.00
Coorong Cottage Industries	2,127.75
Tailem Bend Bowling Club	3,838.50
Tailem Bend Historians*	4,414.00
Tintinara Golf Club	4,700.00
Lake Albert Golf Club	5,000.00
Meningie Cheese Factory Museum Inc.	5,000.00
Coomandook Amalgamated Pastimes Club – Playgroup	5,000.00
Coonalpyn and District Agricultural & Horticultural Society	5,000.00

* Denotes separate projects for grant recipient

Youth Development

Despite the COVID-19 pandemic contributing to engagement and program development barriers, support for youth programs across the district continued.

Council forged a positive relationship with Murraylands Headspace and a youth population from Coonalpyn to stimulate action for purposeful youth opportunities within the town.

COMMUNITY SAFETY

Volunteers

Council supports an active volunteer base through a range of programs including town beautification, environmental initiatives, visitor servicing and general assistance.

177
registered
volunteers



32,302
volunteer hours

A review of all volunteer groups and section 41 committees is underway to ensure they are appropriately trained & supported and legislatively compliant.

Community Libraries

Through an annual funding contribution, Council continues to support the delivery of public library services across five sites:

	Members	Loans
Coonalpyn	73	1,097
Coomandook	326	7,663
Tintinara	412	5,904
Meningie	592	9,261
Tailem Bend	599	10,610

A standing feature in Councils' electronic newsletter promotes the awareness of library news, events and services.

Mosquito Management

Council officers undertook their own mosquito trapping since commencement of the 2020/21 mosquito season. Surveillance activities included trapping (once per month) for the period September 2020 to April 2021 at four fixed locations. An additional mosquito trap was setup in February 2021 following detection of mosquito borne viruses of public health significance in the Meningie sentinel chicken flock in December 2020.

5,876
mosquitoes
trapped



4,005
trapped 2019/20

7,258
trapped 2018/19

The greatest single trap of the season was at the Narrung campground (1,662 total).

Mosquito numbers at the Tailem Bend Golf Course and Meningie Area School traps sites remained comparatively low throughout the season.

The Murraylands Mosquito Management Plan was implemented as the overarching strategy for mosquito management and helped determined Council's response to a change in the season risk rating.

HEALTH & WELLBEING

Commonwealth Programme

Council auspices delivery of the Federal Government's Commonwealth Home Support Programme (CHSP) through the Tailem Bend Community Centre. The program provides services that assist senior Australians access entry-level support services to live independently and safely at home.

COVID-19 impacted some CHSP services and limited group outings and classes. Tailem Bend Community Centre staff and volunteers modified services to maintain connections with consumers and aid with assistance for vulnerable consumers. During 2020/21 a total of 694 consumers were supported by 2,254 volunteer hours.

Following lifting of COVID-19 restrictions, enrolments in adult exercise classes increased. The popularity of pilates saw an increase from one to four classes in Tailem Bend plus an offering in Meningie. Both classes are held weekly.

Food Safety

Council's health officer undertook food safety inspections during 2020/21 based on complaints received. All food handling activities across the district are regularly monitored to ensure commercial food preparation is safe, suitable and complies with relevant legislation.

Home

Support

Animal Management

	Number
Total dogs registered	2,091
Wandering dog complaints/issues	58
Dog returns without expiation	52
Dogs impounded	6
Dogs claimed by owner	1
Dogs euthanased	0
Dogs re-homed through rescue organisation	5
Barking dog complaints	21
Dog attacks (person/stock/another dog)	2

Local Nuisance

	Number	Number resolved
Noise complaints (generators/motors)	2	2
Noise complaints (roosters)	2	2
Gas gun complaints	0	0
Illegal dumping	20	20
Nuisance animals/insects	5	5
Wandering stock (fencing issues)	5	5
Smoke complaints	2	2
Odour complaints	2	2
Unsightly premises	4	4
Offences under the Act that were expiated/persecuted	0	0
Nuisance abatement notices issued	0	0
Civil penalties negotiated	0	0



Environment



ENVIRONMENT

34

NATIVE VEGETATION

Native Vegetation Management

Roadside vegetation maintenance works were undertaken during 2020/21 on numerous roads across the district. Landholder education and awareness raising sessions also took place.

PEST PLANT AND FERAL ANIMAL CONTROL

Weed Management

Council commenced a process in 2020/21 to ensure a defined set of expectations exists for weed management on Council land within the district. The aim of the process is to set clear standards and regimes to ensure weed management takes a consistent approach and is not a reactive service.

Once complete, the operational plan will be a valuable tool to provide transparency on the common weed trigger sites including sealed roads, township verges, parks and gardens, cemeteries, depots and wastewater lagoons.

Combating Pests & Weed Impacts During Drought

Commonwealth funding to the tune of \$243,908 has been allocated to weed and pest animal control activities across the district. Financial incentives for landholders continue to be targeted toward African Boxthorn, African Lovegrass, Silver Nightshade, rabbits and foxes.

63
landholders
participated



8,194
hectares pest weed
control undertaken

1,965
hectares pest
animal control
undertaken



The project offers:

- > 50% overall pest/plant control costs to participating farm businesses
- > Subsidised baits for fox and rabbit control
- > Access to portable rotor wipers for African Lovegrass control
- > A district trial of a prickle roller to pick up caltrop seeds
- > Various pest and weed control workshops

CLIMATE CHANGE

Climate Change Adaptation

The challenges faced by climate change continue to emerge across the globe. Council continues the practice of considering opportunities to address climate change and mitigate risks associated with the predictable impacts such as longer, hotter summers and variable weather patterns. Council is also gradually increasing the use of renewable energy sources and sustainable products.

- > A combined catchment area of 12.2 hectares
- > Catchments will catch 61 megalitres of water that will no longer be sourced from the River Murray
- > Value of water captured equates to \$164,275 annually (based on SA Water mains price of \$2.775/kL)

WATER SECURITY

Lined Catchments & Water Harvesting

Four lined water harvesting catchments and one weather station have been constructed in the Salt Creek/Woods Well area, working in collaboration with four farm businesses.



\$370,000 in funding under the State Government's Regional Growth Fund has paved the way for this project, which has successfully demonstrated to Coorong livestock producers how to construct a lined catchment (of different design) in four unique situations, while combined efforts resulted in:

Water Security Tours

The Coorong Tatiara Local Action Plan has taken an interest in the impact of increased mains water costs on our local farm businesses. The current mains water charge (currently \$2.775/kL) impacts farm budgets and resources available to spend on land management related activities (ie. clay spreading, perennial pasture establishment). The availability of a water source on farms, other than SA Water mains, is now reflected in land prices.

To encourage on-farm water savings and alternate water sources, a water security and technology awareness tour was staged in March 2021. 39 landholders were in attendance to expand their knowledge of:

- > Water technologies
- > Water leak detections
- > Tank water level sensors
- > Solar water pumps
- > Weather stations
- > Flow metres
- > Hydro-smart water conditioning technology
- > Planning considerations and taxation benefits

SUSTAINABLE AGRICULTURE

Sandy Soils

In recognition of the sandy soils present across much of our landscape, the Coorong Tatiara Local Action Plan supports land holders to manage soils for optimum land management outcomes, as well as aiming to increase crop & pasture growth and understand the role of soil carbon.

A total of \$460,000 in combined private sector, State and Federal funding has been allocated to educate landholders on soil acidity, improve water use and identify soil amelioration methods (some projects will run until 2026).

Various farm walks were conducted in 2020/21 attracting a large sector of landholders:

	Attendance
Meningie East (August 2020)	35
Coomandook (September 2020)	80
Colebatch (September 2020)	37
Coomandook (March 2021)	22
Meningie East (March 2021)	29



Bushfire Recovery

On Thursday 19 November 2020 the Yumali-Netherton fire burnt 4,876 hectares between Yumali, Netherton and Jabuk South, creating an 82 kilometre fire ground perimeter. This fast-moving fire impacted 14 farm businesses, caused two car accidents and resulted in three people receiving treatment for burns injuries.

Council's support in aid of the recovery included:

- > Road clearance of fallen timber
- > Assistance with pulling apart burning hay stacks with a loader to fully extinguish smouldering material
- > Construction of a dedicated bushfire recovery information page on Council's website
- > Removal of damaged vehicles from the roadside
- > Liaison with Livestock SA and Eyre Peninsula farmers in the donation of hay to the community
- > Support to the Yumali-Netherton women's debrief held in December 2020

During 2020/21 Council coordinated the following recovery efforts:

- > Community meeting, December 2020: opportunity for landholders to meet post-fire and hear from support services
- > Stock containment information day, December 2020: focus on livestock management post-fire plus demonstration of a 'spinner' for fence line clean up
- > Community drop-in sessions, February 2021: range of agencies and legal organisations on hand to receive general enquiries



Leadership



LEADERSHIP

COMMUNITY LIAISON

Revitalising Raukkan

The Raukkan Yarluki (Raukkan Walking Trail) is currently being developed around the township and community of Raukkan. The project is a collaborative effort between the Raukkan Community Council and Coorong Council and will see construction of the trail, associated infrastructure and interpretive signage completed by March 2022. The trail will enhance Raukkan's opportunities for tourism and economic development.

CELEBRATORY

NAIDOC Week

Council hosted three NAIDOC events in November 2020 to celebrate the history, culture and achievements of Aboriginal and Torres Strait Islander peoples for NAIDOC Week.

Celebrations commenced at a flag raising ceremony and morning tea in Tintinara, with input by the Tintinara Area School. Meningie hosted a flag raising ceremony in conjunction with students from Raukkan, followed by a cultural dance performance and BBQ lunch. Celebrations rounded off in Tailem Bend with a flag raising ceremony emceed by comedian Kevin Kropinyeri.

A colouring-in competition was staged amongst schools and kindergartens with entries exhibited in Council offices and libraries across the district.

Australian Citizenship

Mayor Simmons conferred six new Australian citizens over two ceremonies during 2020/21.



BUSINESS EXCELLENCE

Information Communication & Technology

As well as utilising information technology practices during the COVID-19 pandemic and lockdowns, a major investment has been made in a new corporate business system. Once implemented in 2021/22, the integrated system will modernise service delivery for all Council stakeholders and provide a means of more efficient financial reporting. The first modules will be rolled out in February 2022.

Community Engagement

Council utilises a range of communication methods to convey messaging including social & print media, e-newsletters, media releases, direct mail, posters, website and community information sessions.

A number of Council initiatives and legislative activities required public consultation during 2020/21 including:

- > Development of Councils' 2021 – 2025 Community Vision Plan
- > Rating Review
- > Wellington East Reserve Transformation Project
- > Meningie Skate Park Development
- > Elector Representation Review
- > 2021/22 Draft Annual Business Plan & Budget

Of particular significance were the results of a two-round consultation period which now provides Coorong district farmers and primary producers the option of growing Genetically Modified (GM) food crops. The decision was made at a special meeting of Council on 1 September 2020 as a reflection of public participation, empowering end users to make their own choice in accessing and growing GM crop varieties.

Learning & Development







Council's organisational development values include continual upskilling of employees. A snapshot of some employee training programs undertaken in 2020/21 include cultural awareness, work zone traffic management, report writing, conducting effective performance appraisals and aerodrome reporting fundamentals.

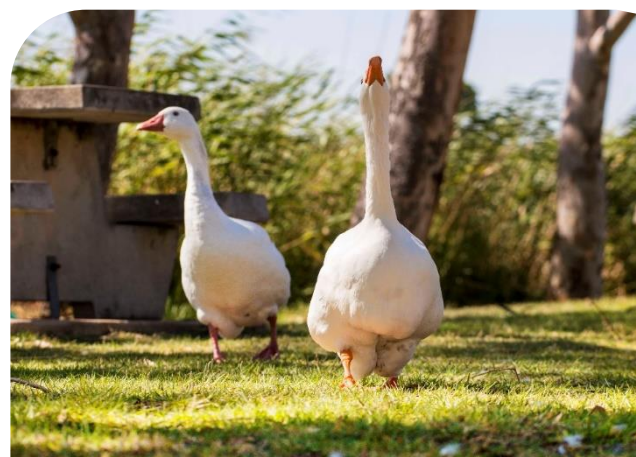
Corporate Safety

A total of 85 reports were received for the 2020/21 financial year compared to 74 in 2019/20:

- > 12 injury/illness (report only, first aid etc)
- > 35 damage to Council property/mechanical failure
- > 0 near misses
- > 11 hazards
- > 3 public damage/third party property
- > 10 environmental incidents
- > 12 vandalism/theft incidents
- > 2 contractor incidents

Council takes a proactive approach to inspection of its plant, equipment and community facilities. 1,047 safety inspections were carried out on the following facilities to ensure members of the public and staff have a safe place to live, work and play:

	Number
 Dog parks	185
 Playgrounds & reserves	150
 Public toilets	84
 Boat ramps & jetties	29
 Waste transfer stations	10
 Mobile skate park	3





APPENDICES

Appendix 1
2020/21 Audited Financial Statements

Appendix 2
Regional Subsidiary Report
2020/21 Murraylands & Riverland Local Government Association Annual Report

room to move • room to play



COORONG DISTRICT COUNCIL

Financial Statements

For the Year Ended 30 June 2021

Postal Address:

PO Box 399
TAILEM BEND SA 5260
E council@coorong.sa.gov.au
W www.coorong.sa.gov.au
ABN 36 233 436 743

Coorong Civic Centre

95 – 101 Railway Terrace
TAILEM BEND
T 1300 785 277
F 08 8572 3822

Meningie Information Hub

49 Princes Highway
MENINGIE

Tintinara Customer Service Centre

37 Becker Terrace
TINTINARA

Coorong District Council

General Purpose Financial Reports

for the year ended 30 June 2021

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General Purpose Financial Reports

Annual Financial Statements

for the year ended 30 June 2021

CERTIFICATION OF FINANCIAL STATEMENTS


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

the accompanying financial statements comply with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards.

the financial statements present a true and fair view of the Council's financial position at 30 June 2021 and the results of its operations and cash flows for the financial year.

internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year.

the financial statements accurately reflect the Council's accounting and other records.



Bridget Mather

CHIEF EXECUTIVE OFFICER



Paul Simmons

MAYOR/COUNCILLOR

Date: 16 / 11 / 2021

Coorong District Council
Statement of Comprehensive Income
for the year ended 30 June 2021

		2021	2020
	Notes	\$'000	\$'000
INCOME			
Rates	2	10,457	10,087
Statutory charges	2	190	145
User charges	2	192	251
Grants, subsidies and contributions	2	4,766	5,239
Investment income	2	13	10
Reimbursements	2	120	283
Other income	2	265	250
Total Income		16,003	16,265
EXPENSES			
Employee costs	3	5,132	4,350
Materials, contracts & other expenses	3	6,160	6,630
Depreciation, amortisation & impairment	3	3,957	4,239
Finance costs	3	112	125
Total Expenses		15,361	15,344
OPERATING SURPLUS / (DEFICIT)		642	920
Asset disposal & fair value adjustments	4	(22)	(1,497)
Amounts received specifically for new or upgraded assets	2	1,804	1,715
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		2,424	1,138
Other Comprehensive Income			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	-	8,975
Total Other Comprehensive Income		-	8,975
TOTAL COMPREHENSIVE INCOME		2,424	10,113

Coorong District Council
Statement of Financial Position
as at 30 June 2021

		2021	2020
	Notes	\$'000	\$'000
ASSETS			
Current Assets			
Cash and cash equivalents	5	5,245	3,461
Trade & other receivables	5	895	2,027
Inventories	5	427	459
Total Current Assets		6,567	5,947
Non-current Assets			
Financial assets	6	104	128
Infrastructure, property, plant & equipment	7	253,034	252,084
Total Non-current Assets		253,138	252,212
Total Assets		259,705	258,159
LIABILITIES			
Current Liabilities			
Trade & other payables	8	3,076	3,733
Borrowings	8	352	292
Provisions	8	1,061	1,062
		4,489	5,087
Total Current Liabilities		4,489	5,088
Non-current Liabilities			
Borrowings	8	2,227	2,543
Provisions	8	323	284
Total Non-current Liabilities		2,550	2,827
Total Liabilities		7,039	7,915
NET ASSETS		252,669	250,245
EQUITY			
Accumulated Surplus		31,475	30,421
Asset Revaluation Reserves	9	218,202	218,202
Other Reserves	9	2,992	1,622
Total Council Equity		252,669	250,245
Minority Interest		-	-
TOTAL EQUITY		252,669	250,245

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 2021

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2021	Notes	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period		30,421	218,202	1,622	250,245
Net Surplus / (Deficit) for Year		2,424	-	-	2,424
Other Comprehensive Income			-	-	
Gain on revaluation of infrastructure, property, plant & equipment		-	-	-	-
Impairment (expense) / recoupments offset to asset revaluation reserve		-	-	-	-
Transfer to accumulated surplus on sale of infrastructure, property, plant & equipment		-	-	-	-
Net assets transferred - Council restructure		-	-	-	-
Share of other comprehensive income - equity accounted Council businesses		-	-	-	-
Other equity adjustments - equity accounted Council businesses		-	-	-	-
Transfers between reserves		(1,370)	-	1,370	-
Balance at end of period	9	31,475	218,202	2,992	252,669

Coorong District Council
Statement of Changes in Equity
for the year ended 30 June 2020

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2020	Notes	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period		29,577	209,227	1,327	240,131
Net Surplus / (Deficit) for Year		1,139	-	-	1,139
Other Comprehensive Income					
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	8,975	-	8,975
Impairment (expense) / recoupments offset to asset revaluation reserve		-	-	-	-
Transfer to accumulated surplus on sale of infrastructure, property, plant & equipment		-	-	-	-
Net assets transferred - Council restructure		-	-	-	-
Share of other comprehensive income - equity accounted Council businesses		-	-	-	-
Other equity adjustments - equity accounted Council businesses		-	-	-	-
Transfers between reserves		(295)	-	295	-
Balance at end of period	9	30,421	218,202	1,622	250,245

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 2021

		2021 \$'000	2020 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES	Notes		
<i>Receipts:</i>			
Rates - general & other		10,593	10,047
Fees & other charges		190	138
User charges		324	651
Investment receipts		13	12
Grants utilised for operating purposes		6,145	4,384
Reimbursements		120	283
Other revenues		265	247
<i>Payments:</i>			
Employee costs		(5,035)	(4,328)
Materials, contracts & other expenses		(7,413)	(6,129)
Finance payments		(112)	(127)
Net Cash provided by (or used in) Operating Activities		<u>5,090</u>	<u>5,178</u>
 CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Receipts:</i>			
Amounts specifically for new or upgraded assets		1,804	1,715
Sale of replaced assets		194	9
Sale of surplus assets		-	-
Repayments of loans by community groups		74	38
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(2,385)	(3,529)
Expenditure on new/upgraded assets		(2,687)	(2,577)
Loans made to community groups		(50)	-
Capital contributed to equity accounted Council businesses		-	-
Net Cash provided by (or used in) Investing Activities		<u>(3,050)</u>	<u>(4,344)</u>
 CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Receipts:</i>			
Proceeds from borrowings		-	-
Proceeds from aged care facility deposits		-	-
<i>Payments:</i>			
Repayments of borrowings		(256)	(291)
Net Cash provided by (or used in) Financing Activities		<u>(256)</u>	<u>(291)</u>
Net Increase (Decrease) in cash held		<u>1,784</u>	<u>543</u>
 Cash & cash equivalents at beginning of period	11	<u>3,461</u>	<u>2,918</u>
Cash & cash equivalents at end of period	11	<u>5,245</u>	<u>3,461</u>

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 2021

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

Coorong District Council is incorporated under the SA Local Government Act 1999 and has its principal place of business at 95 - 101 Railway Terrace Tailem Bend. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

3 Income recognition

3.1 Revenue

The Council recognises revenue under AASB 1058 Income for Not-for-Profit Entities (AASB1058) or AASB 15 Revenue from Contracts and Customers (AASB 15) when appropriate.

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

In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the council to acquire or construct a recognisable non-financial asset that is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

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.

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:

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

3.2 Construction contracts

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

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

4 Cash, Cash Equivalents and other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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

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

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

5 Inventories

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

5.1 Real Estate Assets Developments

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

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

5.2 Other Real Estate held for sale

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

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

6 Infrastructure, Property Plant & Equipment

6.1 Land under roads

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

6.2 Initial Recognition

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

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

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

6.3 Materiality

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

6.4 Subsequent Recognition

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

6.5 Depreciation of Non-Current Assets

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

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

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.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

6.6 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.

6.7 Borrowing costs

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

7 Payables

7.1 Goods and Services

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

7.2 Payments Received in Advance & Deposits

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

8 Borrowings

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

9 Employee Benefits

9.1 Salaries and Wages

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

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.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

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

10 Leases

Accounting policy applicable from 1 July 2019

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

The Council applies short term lease recognition exemption to its short-term leases of machinery and equipment (i.e. , those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption of leases to office equipment that are considered to be low value. Lesae payemnts on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term. ecognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Council as a lessee:

The Council recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

11 GST Implications

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

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

12 The activities relating to Council functions are as follows:

Business Undertakings

Abattoirs, Caravan Parks, Electricity Supply, Gravel Pits/Quarries, Development of Land for Resale, Marinas/Boat Havens, Markets/Saleyards, Off-street Car Parks – fee paying, Private Works, Property Portfolio, Sewerage/CWMS, Water Supply – Domestic, Town Bus Service, and Other – please specify

Community Services

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

Culture

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

Economic Development

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

Environment

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

Recreation

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

Regulatory Services

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

Transport

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

Plant Hire & Depot

Unclassified Activities

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

Council Administration

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

13 New and amended standards and interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2020. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendments to AASB 101 and AASB 108 Definition of Material:

The amendments provide a new definition of material that states, “information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity.” The amendments clarify that materiality will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on the financial statements of, nor is there expected to be any future impact to the Council.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 2 - INCOME

	2021	2020
Notes	\$'000	\$'000
RATES REVENUES		
<u>General Rates</u>	8,225	8,029
Less: Mandatory rebates	(103)	(104)
Less: Discretionary rebates, remissions & write offs	(11)	(163)
	<u>8,111</u>	<u>7,762</u>
<u>Other Rates</u> (including service charges)		
Natural Resource Management levy	416	390
Waste collection	701	697
Water supply	59	59
Community wastewater management systems	1,120	1,118
	<u>2,296</u>	<u>2,264</u>
<u>Other Charges</u>		
Penalties for late payment	31	46
Legal & Rates search charges	19	15
	<u>50</u>	<u>61</u>
	<u>10,457</u>	<u>10,087</u>
STATUTORY CHARGES		
Development Act fees	44	89
Town planning fees	60	-
Health & Septic Tank Inspection fees	21	8
Animal registration fees & fines	46	48
Parking fines / expiation fees	2	-
Water scheme fees	17	-
	<u>190</u>	<u>145</u>
USER CHARGES		
Cemetery/crematoria fees	29	19
Retail Sales	10	45
Hall & equipment hire	7	8
Rent	48	67
Swimming Pool	7	-
Dump Fees	83	45
Sundry	8	67
	<u>192</u>	<u>251</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 2 - INCOME (con't)

		2021	2020
	Notes	\$'000	\$'000
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		13	10
		<u>13</u>	<u>10</u>
REIMBURSEMENTS			
- for roadworks		28	21
- for private works		39	16
- by joint undertakings		-	23
- Other		53	223
		<u>120</u>	<u>283</u>
OTHER INCOME			
Insurance & other recoupments - infrastructure, property, plant & equipment		120	51
Rebates received		53	70
Sundry		92	129
		<u>265</u>	<u>250</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Amounts received specifically for new or upgraded assets		1,804	1,715
Other grants, subsidies and contributions			
Untied - Financial Assistance Grant		2,257	2,418
Local Roads Grants		813	712
Roads to Recovery		1,005	1,005
Supplementary Special Local Roads		-	180
Home and Community Care Grant		235	293
Landcare Grants		411	606
Library & Communications		4	6
Sundry		41	19
		<u>4,766</u>	<u>5,239</u>
		<u>6,570</u>	<u>6,954</u>
<i>The functions to which these grants relate are shown in Note 12.</i>			
Sources of grants			
Commonwealth government		1,005	2,243
State government		5,296	4,610
Other		269	101
		<u>6,570</u>	<u>6,954</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 3 - EXPENSE

	Notes	2021 \$'000	2020 \$'000
EMPLOYEE COSTS			
Salaries and Wages		4,676	3,938
Employee leave expense		372	323
Superannuation - defined contribution plan contributions	17	331	259
Superannuation - defined benefit plan contributions	17	82	116
Workers' Compensation Insurance		202	211
Other		228	102
Less: Capitalised and distributed costs		(759)	(599)
Total Operating Employee Costs		5,132	4,350
 Total Number of Employees		 57	 52
<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		5	15
Bad and Doubtful Debts			-
Elected members' expenses		167	181
Election expenses		2	1
Lease Expenses - short term leases		8	63
Subtotal - Prescribed Expenses		182	260
<u>Other Materials, Contracts & Expenses</u>			
Contractors for services Council is required to provide		877	2,707
Contractors - discretionary		548	-
Gas		1	4
Maintenance		730	524
Legal Expenses		85	162
Levies paid to government - NRM levy		414	396
- Other Levies		295	10
Parts, accessories & consumables		896	456
Professional Services		444	401
Road making materials		103	67
Fuel, Oils & Lubricants		330	312
Electricity		172	252
Water		105	100
Telephone & communications		58	-
Freight		2	-
Insurances (not including Workers compensation)		218	335

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 3 - EXPENSE

Licences	552	152
Conferences, Seminars & Staff Training	68	-
Office expenses	103	-
Subscriptions, Donations & Contributions	157	-
Marketing & Advertising	32	-
Sundry	-	493
Subtotal - Other Materials, Contracts & Expenses	<u>6,190</u>	<u>6,371</u>
Less: Capitalised and distributed costs	<u>(212)</u>	<u>-</u>
	<u>6,160</u>	<u>6,630</u>
	2021	2020
	Notes	\$'000

DEPRECIATION, AMORTISATION & IMPAIRMENT

Depreciation

- Sealed Roads	1,018	971
- Unsealed Roads	1,302	1,186
- Stormwater	105	105
- CWMS	343	329
- Water Supply	31	29
- Kerb & Water	104	104
- Footpaths	61	55
Plant & Equipment	(19)	674
- Information Technology	189	-
- Furniture & Fittings	7	-
- Office equipment	4	47
Buildings	442	441
Structures	215	198
Other Assets	155	100
	<u>3,957</u>	<u>4,239</u>

FINANCE COSTS

Interest on Loans	112	125
	<u>112</u>	<u>125</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	2021	2020
Notes	\$'000	\$'000
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	194	9
Less: Carrying amount of assets sold	(216)	-
Gain (Loss) on disposal	<u>(22)</u>	<u>9</u>
<i>Assets surplus to requirements</i>		
Proceeds from disposal		-
Less: Carrying amount of assets sold	-	(1,506)
Gain (Loss) on disposal	<u>-</u>	<u>(1,506)</u>
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	<u>(22)</u>	<u>(1,497)</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 5 - CURRENT ASSETS

	Notes	2021 \$'000	2020 \$'000
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		42	314
Deposits at Call		5,203	3,147
		<u>5,245</u>	<u>3,461</u>
TRADE & OTHER RECEIVABLES			
Rates - General & Other		546	682
Accrued Revenues		129	15
Debtors - general		51	190
Other levels of Government		-	855
GST Recoupment		101	215
Prepayments		3	12
Loans to community organisations		36	36
Infringement Debtors		30	20
Sundry		-	3
Total		<u>896</u>	<u>2,028</u>
Less: Allowance for Doubtful Debts		<u>(1)</u>	<u>(1)</u>
		<u>895</u>	<u>2,027</u>
		<u>-</u>	<u>-</u>
<i>Amounts included in other financial assets that are not expected to be received within 12 months of reporting date are disclosed in Note 13.</i>			
INVENTORIES			
Stores & Materials		427	459
		<u>427</u>	<u>459</u>

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 6 - NON-CURRENT ASSETS

		2021	2020
FINANCIAL ASSETS	Notes	\$'000	\$'000
Receivables			
Loans to community organisations		104	128
		<u>104</u>	<u>128</u>
Less: Allowance for Doubtful Debts			
		<u>104</u>	<u>128</u>
TOTAL FINANCIAL ASSETS		<u>104</u>	<u>128</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

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

	Fair Value Level	2020 \$'000				2021 \$'000			
		Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Capital Work in Progress		-	107	-	107	-	-	-	-
Land	3	11,381	-	-	11,381	11,381	23	-	11,404
Infrastructure		-	-	-	-	-	-	-	-
- Sealed Roads	3	62,054	4,866	(10,134)	56,786	62,054	4,869	(11,152)	55,771
- Unsealed Roads	3	171,912	-	(33,004)	138,908	171,912	1,097	(34,306)	138,703
- Stormwater	3	4,161	2,021	(2,184)	3,998	4,161	2,021	(2,289)	3,893
- CWMS	3	18,121	678	(6,208)	12,591	18,121	764	(6,603)	12,282
- Water Supply	3	1,371	71	(564)	878	1,371	148	(614)	905
- Kerb & Water	3	8,034	297	(2,578)	5,753	8,034	438	(2,682)	5,790
- Footpaths	3	2,431	514	(798)	2,147	2,431	636	(859)	2,208
Plant & Equipment		-	6,379	(3,816)	2,563	-	6,215	(3,195)	3,020
Office Equipment		-	-	-	-	-	-	-	-
- Information Technology		-	518	(306)	212	-	505	(151)	354
- Furniture & Fittings		-	378	(370)	8	-	378	(377)	1
- Office equipment		-	297	(281)	16	-	297	(286)	11
Buildings	2	18,914	1,057	(10,299)	9,672	18,914	2,201	(10,741)	10,374
Structures	3	7,396	2,481	(4,864)	5,012	7,396	4,153	(5,079)	6,470
Other Assets	3	-	3,974	(1,922)	2,052	-	3,440	(1,592)	1,848
Total IPP&E		305,775	23,638	(77,328)	252,084	305,775	27,185	(79,926)	253,034
Comparatives		277,663	25,536	(60,451)	242,748	305,775	23,664	(77,354)	252,084

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 2021

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2020 \$'000	Net Adjust AASB 16	Additions		Disposals	Dep'n	Impair't	Transfers		Net Reval'n	Change in prior Acc Dep	2021 \$'000
	Carrying Amount		New / Upgrade	Renewals				In	Out			Carrying Amount
Capital Work in Progress	107		-	-	-	-	-	-	(107)	-	-	-
Land	11,381		23	-	-	-	-	-	-	-	-	11,404
Infrastructure	-		-	-	-	-	-	-	-	-	-	-
- Sealed Roads	56,786		-	3	-	(1,018)	-	-	-	-	-	55,771
- Unsealed Roads	138,908		-	1,097	-	(1,302)	-	-	-	-	-	138,703
- Stormwater	3,998		-	-	-	(105)	-	-	-	-	-	3,893
- CWMS	12,591		-	14	-	(343)	-	-	-	-	20	12,282
- Water Supply	878		-	14	-	(31)	-	-	-	-	43	904
- Kerb & Water	5,753		-	141	-	(104)	-	-	-	-	-	5,790
- Footpaths	2,147		-	122	-	(61)	-	-	-	-	-	2,208
Plant & Equipment	2,563		-	655	(216)	19	-	-	-	-	-	3,021
Office Equipment	-		-	-	-	-	-	-	-	-	-	-
- Information Technology	212		-	339	-	(189)	-	-	-	-	(7)	355
- Furniture & Fittings	8		-	-	-	(7)	-	-	-	-	-	1
- Office equipment	16		-	-	-	(4)	-	-	-	-	-	12
Buildings	9,672		1,069	-	-	(442)	-	60	-	-	15	10,374
Structures	5,012		1,595	-	-	(215)	-	47	-	-	30	6,469
Other Assets	2,052		-	-	-	(155)	-	-	-	-	(47)	1,850
Total IPP&E	252,084	-	2,687	2,385	(216)	(3,957)	-	107	(107)	-	54	253,034
Comparatives	242,748	-	2,577	3,529	(1,506)	(4,239)	-	937	(937)	8,975	-	252,084

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 2021**

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

Valuation of Assets

General Valuation Principles

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

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

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

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

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

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

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

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

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

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

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2021**

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

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.

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

	\$
Office Furniture & Equipment	5,000
Other Plant & Equipment	5,000
Buildings - new construction/extensions	10,000
Park & Playground Furniture & Equipment	3,000
Road construction & reconstruction	10,000
Paving & footpaths, Kerb & Gutter	5,000
Drains & Culverts	5,000
CWMS	5,000
Water Schemes	5,000
Water Assets	5,000

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

Plant, Furniture & Equipment	
Office Equipment	4 years
Office Furniture	10 years
Vehicles and Road-making Equipment	5 to 30 years
Other Plant & Equipment	5 to 20 years
Building & Other Structures	
Buildings - structure	100 years
Buildings - (roof, fit outs, Services)	20 to 75 years
Park Structures – masonry	50 to 100 years
Park Structures – other construction	20 to 40 years
Playground equipment	5 to 15 years
Benches, seats, etc	10 to 20 years
Infrastructure	
Sealed Roads - Surfaces & Pavements	25 to 100 years
Unsealed Roads	40 years
Paving & Footpaths, Kerb & Gutter	10 to 80 years
CWMS - Pipes	60 to 80 years
CWMS - Manholes	40 to 60 years
CWMS - Pump Stations (Civil)	45 to 60 years
CWMS - Lagoons (Civil)	150 years
CWMS - Lagoons (internal pipes)	100 years
CWMS - WWTP (Civil)	50 years
CWMS - Mechanical/Electrical/Comms	25 years
CWMS - Irrigation & Other	20 to 40 years
Water Supply - Pipes	60 to 70 years
Water Supply - Other	15 to 30 years
Stormwater - Pipes	60 years
Stormwater - Other	20 to 100 years
Other Assets	
Various Other Assets	15 years
Artworks	indefinite

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

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

Land & Land Improvements

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

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

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

Buildings & Other Structures

Buildings were revalued as at 30 June 2014 by Assetic Pty Ltd - Property Consultants and Valuers. All acquisitions after the revaluation are recorded at cost.

Other structures were revalued as at 1 July 2010 by Maloney Field Services Pty Ltd. All acquisitions after the revaluation are recorded at cost.

Infrastructure

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

Unsealed Road Transportation assets were valued by Ausintelli Technology Consulting Pty Ltd at depreciated current replacement cost during the reporting period ended 30 June 2020. All acquisitions after 30 June 2020 are recorded at cost.

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

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

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

Plant, Furniture & Equipment

These assets are recognised on the cost basis.

All other assets

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 8 - LIABILITIES

	2021		2020		
	\$'000		\$'000		
	Notes	Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES					
Goods & Services		1,198		2,550	
Payments received in advance		1,632		994	
Accrued expenses - employee entitlements		225		165	
Accrued expenses - other		21		24	
		<u>3,076</u>	-	<u>3,733</u>	

Conditions over grants & contributions

Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:

Amounts recognised as revenues in previous reporting periods, but not yet expended in accordance with the conditions

Murray Coorong Trail	110	126
Revitalising Raukkan Walk	362	-
Wellington East Reserve - MDB Econ Dev Grant	144	200
Local Roads & Community Infrastructure Program R 1	148	-
Local Roads & Community Infrastructure Program R 2	315	-
Coorong Tatiara Land Action Plan (LAP) Various	553	-
Other	-	17
Rates in advance	-	136
HACC Grant funding	-	30
Drought Community Program	-	485
Unexpended at the close of this reporting period	<u>1,632</u>	<u>994</u>

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 8 - LIABILITIES

		2021		2020
		\$'000		\$'000
	Notes	Current	Non-current	Current Non-current
BORROWINGS				
Loans		352	2,227	292 2,543
		<u>352</u>	<u>2,227</u>	<u>292</u> <u>2,543</u>

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

PROVISIONS

LSL Employee entitlements (including oncosts)	497	102	542	63
AL Employee entitlements (including oncosts)	564	-	521	-
Future reinstatement / restoration, etc	-	76	-	76
Aged care facility deposits	-	145	-	145
	<u>1,061</u>	<u>323</u>	<u>1,062</u>	<u>284</u>

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

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Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 9 - RESERVES

ASSET REVALUATION RESERVE	1/7/2020	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2021
Notes	\$'000	\$'000	\$'000	\$'000
Land	8,531	-	-	8,531
Infrastructure			-	-
- Sealed Roads	84,614	-	-	84,614
- Unsealed Roads	103,071	-	-	103,071
- Stormwater	1,956	-	-	1,956
- CWMS	9,773	-	-	9,773
- Water Supply	856	-	-	856
Buildings	6,036	-	-	6,036
Structures	3,293	-	-	3,293
Other Assets	72	-	-	72
TOTAL	218,202	-	-	218,202
Comparatives	209,227	8,975	-	218,202

OTHER RESERVES	1/7/2020	Transfers to Reserve	Transfers from Reserve	30/6/2021
	\$'000	\$'000	\$'000	\$'000
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 Waste Water Management	870	250		1,120
Unexpended Grants Reserve	476	1,596	(476)	1,596
				-
				-
TOTAL OTHER RESERVES	1,622	1,846	(476)	2,992
Comparatives	1,327	315	(20)	1,622

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021
Note 9 - RESERVES (Continued)

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)

Tintanara Airfield Reserve

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

Open Space Trust Fund Reserve

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

Committed Funds Reserve

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

Community Waste Water Management Scheme

Community Waste Water Management Scheme services charges raised under Section 155.

Unexpended Grants Reserve

Contains the prepaid grant funds associated with unconditional grants, being General Purpose Grants and Untied Roads Grants which are received from the Local Government Grants Commission (LGGC) albeit at the moment by late June in the preceding year. This is recognised as revenue on receipt and considered as part of restricted funds by placing into an Equity Reserve.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 10 - ASSETS SUBJECT TO RESTRICTIONS

The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.

	2021	2020
CASH & FINANCIAL ASSETS	Notes	\$'000
Unexpended amounts received for Conditional Grants		
Committed Funds Reserve	68	68
Unexpended Grants Reserve	1,596	476
Meals on Wheels Replacement	8	8
Water Schemes Reserve	122	122
Tintinara Airfield	33	33
Unexpended amounts set aside for future project Reserves		
Open Spaces	45	45
Community Waste Water Management	1,120	870
Prepaid Grants (current liability)	1,632	994
TOTAL CASH & CASH EQUIVALENT RESTRICTIONS	4,624	2,616

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

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	2021 \$'000	2020 \$'000
Total cash & equivalent assets	5	5,245	3,461
Balances per Cash Flow Statement		<u>5,245</u>	<u>3,461</u>

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

Net Surplus (Deficit)	2,424	1,139
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	3,957	4,239
Net increase (decrease) in unpaid employee benefits	28	22
Change in allowances for under-recovery	-	1
Grants for capital acquisitions treated as Investing Activity	(1,804)	(1,715)
Net (Gain) Loss on Disposals	(22)	1,497
	<u>4,583</u>	<u>5,183</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	1,132	(1,022)
Net (increase) decrease in inventories	32	(150)
Net increase (decrease) in trade & other payables	(657)	1,164
Net increase (decrease) in other provisions	-	40
Net increase (decrease) in other liabilities	-	(37)
Net Cash provided by (or used in) operations	<u>5,090</u>	<u>5,178</u>

(c) Non-Cash Financing and Investing Activities

Acquisition of assets by means of:

Non-cash grants & contributions	-	40
Amounts recognised in Income Statement	-	40
Leases	-	-
	<u>-</u>	<u>40</u>

(d) Financing Arrangements

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

Corporate Credit Cards	50	50
LGFA Cash Advance Debenture facility	2,320	2,233

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 2021

Note 12 - FUNCTIONS

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

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	2021	2020	2021	2020
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	\$'000	\$'000	\$'000	\$'000
Business undertakings	1,207	-	949	-	258	-	-	-	22,870	-
Community Services	288	-	949	-	(661)	-	235	-	18,692	-
Culture	3	-	83	-	(80)	-	-	-	-	-
Economic Development	13	-	140	-	(127)	-	-	-	-	-
Environment	1,654	-	2,221	-	(567)	-	457	-	-	-
Recreation	19	-	638	-	(619)	-	-	-	-	-
Regulatory Services	206	-	533	-	(327)	-	-	-	-	-
Transport	1,849	2,422	3,807	5,334	(1,958)	(2,912)	1,818	2,802	196,682	252,799
Public Works	104	-	1,823	-	(1,719)	-	-	-	3,020	-
Council Administration	10,658	13,843	4,218	10,010	6,440	3,833	2,256	2,437	18,441	5,360
Private Works	2	-	-	-	2	-	-	-	-	-
TOTALS	16,003	16,265	15,361	15,344	642	921	4,766	5,239	259,705	258,159

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 13 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates between 1% and 2% (2020: 0.25% and 1.25%) and (2020: 1 days, 0.25%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Rates & Associated	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Secured over the subject land, arrears attract interest of 11% (2020: 0.583%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 13 - FINANCIAL INSTRUMENTS

Receivables - Retirement Home	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Retirement Home Contributions	<p>Accounting Policy: To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values.</p> <p>Terms & conditions: Pursuant to Commonwealth legislation certain intending residents are required to contribute amounts on an interest free basis. The amounts are subject to certain deductions as prescribed by the legislation, the balance being repaid on termination of tenancy.</p> <p>Carrying amount: approximates fair value for short tenancies; may be non-materially over-stated for longer tenancies.</p>
Liabilities - Interest Bearing Borrowings	<p>Accounting Policy: initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate</p> <p>Terms & conditions: secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between at 4.34% average (2020: 1.45% and 6.3%)</p> <p>Carrying amount: approximates fair value.</p>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 13 - FINANCIAL INSTRUMENTS

Liquidity Analysis

2021	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Financial Assets</u>					
Cash & Equivalents	5,245			5,245	5,245
Receivables	895			895	895
Other Financial Assets	-			-	-
Total	6,140	-	-	6,140	6,140
<u>Financial Liabilities</u>					
Payables	3,076			3,076	3,076
Current Borrowings	455			455	352
Lease Liabilities	-			-	-
Non-Current Borrowings	-	2,023	689	2,712	2,227
Total	3,531	2,023	689	6,243	5,655

2020	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	3,461			3,461	3,461
Receivables	2,143			2,143	2,143
Other Financial Assets	-			-	-
Total	5,604	-	-	5,604	5,604
<u>Financial Liabilities</u>					
Payables	3,544			3,544	3,544
Current Borrowings	292			292	292
Non-Current Borrowings		2,097	446	2,543	2,543
Total	3,836	2,097	446	6,379	6,379

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

	30 June 2021		30 June 2020	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$'000	%	\$'000
Other Variable Rates	0	-	2.2	54
Fixed Interest Rates	4.34	2,579	4.25	2,781
		2,579		2,835

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021
Note 13 - FINANCIAL INSTRUMENTS

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 2021
Note 14 - COMMITMENTS FOR EXPENDITURE

	Notes	2021 \$'000	2020 \$'000
Capital Commitments			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as			
Land			-
Buildings		20	33
Roads & Footpaths		-	107
Jetties & Pontoons		-	20
Information Technology		387	-
Plant & Equipment		-	106
		<u>407</u>	<u>266</u>
These expenditures are payable:			
Not later than one year		268	266
Later than one year and not later than 5 years		139	-
Later than 5 years		-	-
		<u>407</u>	<u>266</u>
Other Expenditure Commitments			
Other non-capital expenditure commitments			
Maintenance contracts		55	-
Audit Services		17	17
Waste Management		583	347
Employment Remuneration Contracts		-	3,096
Information Technology Services		120	-
		<u>775</u>	<u>3,460</u>
These expenditures are payable:			
Not later than one year		617	1,316
Later than one year and not later than 5 years		158	2,144
Later than 5 years		-	-
		<u>775</u>	<u>3,460</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 15 - FINANCIAL INDICATORS

	2021	2020	2019
Operating Surplus Ratio			
<u>Operating Surplus</u>	4.0%	5.7%	0.0%
Total Operating Income			

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

Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	5.6%	14%	20%
Total Operating Income			

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

Adjustments to Ratios

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

Adjusted Operating Surplus Ratio	-6.6%	5.1%	-10.0%
Adjusted Net Financial Liabilities Ratio	17.3%	25%	34%

Asset Renewal Funding Ratio

<u>Net Outlays on Existing Assets</u>	54.8%	87%	99%
Net Asset Renewals - IAMP			

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 16 - UNIFORM PRESENTATION OF FINANCES

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

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

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

	2021 \$'000	2020 \$'000
Income	16,003	16,265
Expenses	<u>(15,361)</u>	<u>(15,343)</u>
Operating Surplus / (Deficit)	642	922
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(2,385)	(3,529)
Add back Depreciation, Amortisation and Impairment	3,957	4,239
Proceeds from Sale of Replaced Assets	<u>194</u>	<u>9</u>
	1,766	719
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(2,687)	(2,577)
Amounts received specifically for New and Upgraded Assets	1,804	1,715
Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i>	<u>-</u>	<u>-</u>
	(883)	(862)
Net Lending / (Borrowing) for Financial Year	<u>1,525</u>	<u>779</u>

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 17 – SUPERANNUATION

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2019-20; 9.50% in 2020-21). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2018-19) of "superannuation" salary.

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

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.34(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 Willie Towers Watson as at 30 June 2020. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to Other Superannuation Schemes

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

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 18 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers considered as the Executive Leadership Team. In all, 3 persons (ELT) were paid the following total compensation:

	2021	2020
	\$	\$
Salaries, allowances & other short term benefits	592,811	
Post-employment benefits	37,556	
Long term benefits	28,514	
Termination benefits		
TOTAL	658,881	-

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

	2021	2020
	\$	\$
Contributions for fringe benefits tax purposes	-	
Planning and building applications fees	-	
Rentals for Council property	-	
TOTAL	-	-

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

KMP and relatives of KMPs equated to \$Nil during the year, as per the declarations undertaken.

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 19 - 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 value sufficiently reliably for these assets to qualify for recognition, and accordingly land under roads has not been recognised in these reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

At reporting date, Council controlled 2,485 km of road reserves of average width of 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 \$77,281 (2020: \$163,849) at reporting date

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

4. LEGAL EXPENSES

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

Bentleys SA Audit Partnership

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Certification of Auditor Independence

I confirm that, for the audit of the financial statements of Coorong District Council for the year ended 30 June 2021, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants (including Independence Standards), Part 4A published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

Bentleys SA Audit Partnership

David Papa
Partner

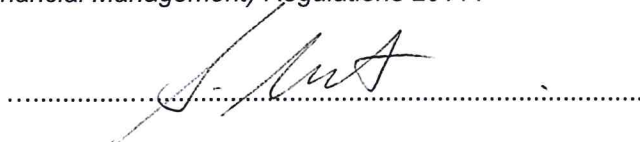
Dated at Adelaide this 12th day of November 2021

Coorong District Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

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 2021, the Council's Auditor, Bentleys SA Audit Partnership, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



(Bridget Mather)

CHIEF EXECUTIVE OFFICER



(Michele Bennett)

PRESIDING MEMBER AUDIT COMMITTEE

Dated 16 / 11 / 2021



Murraylands and Riverland
Local Government Association

Annual Report

An aerial photograph of a river valley, likely the Darling River, showing a winding river, surrounding fields, and a small town. A green banner is overlaid on the left side of the image.

2020/21

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Constituent Councils



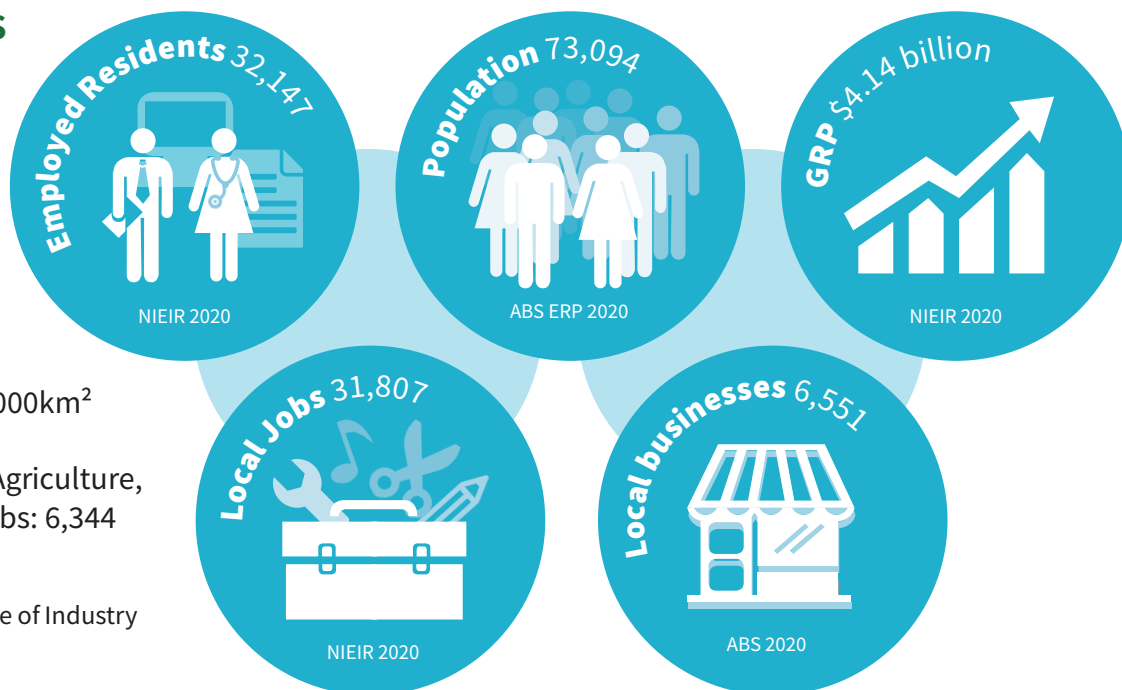
MRLGA is a Section 43 regional subsidiary established under the *Local Government Act 1999*.

About the Region

Key Statistics

Regional Area: 36,000km²
Median Age: 45 yrs
Largest Industry: Agriculture, Forestry, Fishing Jobs: 6,344 (NIEIR 2019)

NIEIR – National Institute of Industry and Economic Research



2020-2025 MRLGA Strategic Plan *in brief*

VALUES

Integrity

Leadership

Collaboration

Credibility

Unity

VISION

Attractive, Liveable Region
 – Prosperous Communities.

MISSION

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

LINKS WITH OUR CHARTER

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

Connected Region

1. Improve transport movement, efficiency and safety (L & P)
2. Attract funding for 'fit for purpose' transport infrastructure (P)
3. Support big data analytics that increase efficiencies (S)
4. Improve internet, mobile coverage (S)
5. Increase uptake of digital collaboration platforms and information sharing across councils (L)

Resilient Communities

1. Improve social connectedness, especially across priority groups (P)
2. Further improve service delivery (S)
3. Support 'Ageing well' practices/planning (P)
4. Apply evidence-based research to improve housing options (S)
5. Improve access to skills development programs (P)

Healthy Environment

1. Plan for changing water security and stewardship (S)
2. Create sustainable region waste management (L)
3. Improve climate change adaptation (P)
4. Sustainable management of natural environments & systems (S)

Economic Opportunity

1. Initiate place-based economic development (RDA lead) (P)
2. Attract investment for enabling infrastructure (P)
3. Coordinate effort to improve MRLGA councils' shared services (initially concentrating on 1 or 2 areas) (L)
4. Attract and develop skills to grow the region (S)

The MRLGA selects the most efficient role on key issues that is; Support (S) other lead agencies, Partner (P) or take the Lead (L) – to deliver the region the greatest return with limited resources.

President's Report



**Mayor
Peter Hunt**

I am pleased to present my President's Report for 2020-2021. The report highlights the Murraylands and Riverland Local Government Association's (MRLGA) key achievements of the year.

It's been another busy year for local government across the region, state and nation. Infrastructure works have been advanced by the dispensing of funds to help stimulate growth as the economy adjusts to the disruptions caused by Covid-19, drought and the ongoing transitions to new arrangements under the Murray Darling Basin Plan.

In addition to busy infrastructure teams working to procure resources to undertake and complete projects, there has also been the local government reform bill and the introduction of planning reform under the Planning, Development and Infrastructure Act 2016. As we work our way through the change and look to the future, there's every reason to think that Regional Local Government Associations will have a growing role to play.

Our preference is to pursue a partnership approach to innovative service delivery, creating efficiency and value.

There's a tendency to only see the parts of an organisation that you directly engage with and not look beyond to see how many parts come together. MRLGA has managed and convened in excess of 26 meetings across the Board, CEO Network, Public Health and Wellbeing Committee, Regional Transport and Assets Committee, Connected Councils Working Group and Water Position Working Groups in 2020/21.

The committees and working groups are a coming together of the eight constituent councils; a coalescing of the right expertise and skills to engage or work on the issues, opportunities and challenges that local government face in the region. Indeed,

I was privileged to see the Information Technology staff from across councils come together and guide the Association through a process that contributed to establishing a cloud-based framework for secure file storage and sharing. While I confess to finding it difficult to understand what they were proposing (and am still none the wiser), I found it interesting that some of the staff had never had cause to interact with each other before.

The coming together of staff and elected members from across councils in a purposeful manner builds trust in one another. In trusting, we understand that there is merit in us working together to build our region and promote it for the wonderful place it is; all the while understanding that we have already been the beneficiaries.

The development of a Regional Waste and Resource Recovery Strategy is an example of how councils can work together for common benefit. Being clear about our desire to be leaders in the circular economy sends a clear signal to the private sector; that is, that we're not trying to outsource our responsibility for a problem but rather, our preference is to pursue a partnership approach to innovative service delivery; creating efficiency and value as we go. I look forward to seeing the results of the natural extension and implementation of the strategy as it guides a joint procurement process for waste management services across many of our councils.

Likewise, the updating of the 2030 Regional Transport Plan has allowed constituent councils to review regionally significant local roads, consider fit for purpose conditions and build a forward plan for forecast works on those roads. Undertaking this work allows the region to come together and prioritise the roads most in need of Special Local Roads Program (SLRP) funding each year. This process yielded \$2,582,000 in direct support to councils from SLRP in 2020/21 and also allows the individual pursuit of funding through other streams such as the Heavy Vehicle Safety

and Productivity Program.

From an asset management perspective there is merit in the constituent councils working together to develop hierarchies and fit for purpose standards. To this end, the region has benefited from the continued progress of the Regional Road Hierarchy Plan which uses an adapted Austroads system of classification and creates sub-categories better suited to the needs of regional councils. Mapping the roads across the region by classification allows for quick and easy gap analysis to be undertaken. Such analysis allows councils to strategically review the assets against intended purpose; determining whether the service level is suitable; whether alternative routes should be considered; or, whether a case for a change in ownership may be required.

The Public Health and Wellbeing Committee has also been busy working through the requirements of bringing a new regional Public Health and Wellbeing Plan into operation. This has included coordinating the passage of the draft plan through the chambers of each council, seeking permission from the Minister for Health and Wellbeing to proceed to public consultation, undertaking the consultation and considering feedback before submitting to the Chief Public Health Officer.

As we reflect this process, it's worth noting the range of works that councils deliver to derive public good for our communities. In doing so, we need to avoid getting caught in the obligatory nature of the Regional Public Health Plans (imposed by the Public Health Act 2011) and hence only take a minimalistic approach to compliance in the process. While the risk of cost shifting needs to be managed, there's also real opportunity for leadership from local government in this space. It starts by understanding our role in developing and promoting environments in which communities can thrive, while at the same time continuing to advocate for access to coordinated service delivery.

I note also that the Association continues

to look beyond collaboration at a local government level. I commend the efforts of the MRLGA CEO, Tim Smythe and RDAMR CEO, Ben Fee as they've sought to build robust institutional arrangements that recognise the benefits of coordinating at a regional level and pursuing a common set of goals. The commencement of Andrew Meddle in the role of General Manager of the MR Landscape Board bodes well for a strengthening of relationships that will provide the impetus for strategically positioning the region for success.

MRLGA continues to look beyond collaboration at a local government level.

In closing, I sincerely thank all constituent councils and MRLGA Board Members for the opportunity afforded to me in being your President. The work undertaken by our CEO, Tim Smythe, in the last 12 months must also rate a mention here; his service to the Association has been outstanding.

I particularly want to thank Deputy President, Mayor Dave Burgess, whose leadership in local government across many years has been an asset to the region and state. Dave did not seek re-election to office within the Association in 2021/22, so I take this opportunity to acknowledge the role he has played in guiding the Association in to what it is today as both Deputy President and President since June 2012.

As I look to the next 12-18 months, I see good cause for our councils to continue to support the MRLGA. This will of course require us to be clear about what we want from the Association and what is required for it to deliver against those expectations. With State, Federal and Local Government elections all set to occur within this period, it makes sense for us to be working to establish informed positions that advance the case for ongoing investment and commitment to the Murraylands and Riverland region.



Key Outcomes



\$2.58mil

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

Individual constituent councils pursued the work completed under the High-Risk Intersection Project and submitted funding application for safety upgrades to a number of the intersections.

Regional Road Hierarchy Plan developed and regional road classifications endorsed.



Draft Regional Public Health Plan progressed through public consultation and is now ready to be submitted to the Chief Public Health Officer.



2021-26 Regional Waste and Resource Recovery Strategy, Implementation Plan and Joint Procurement Tender Documents developed.

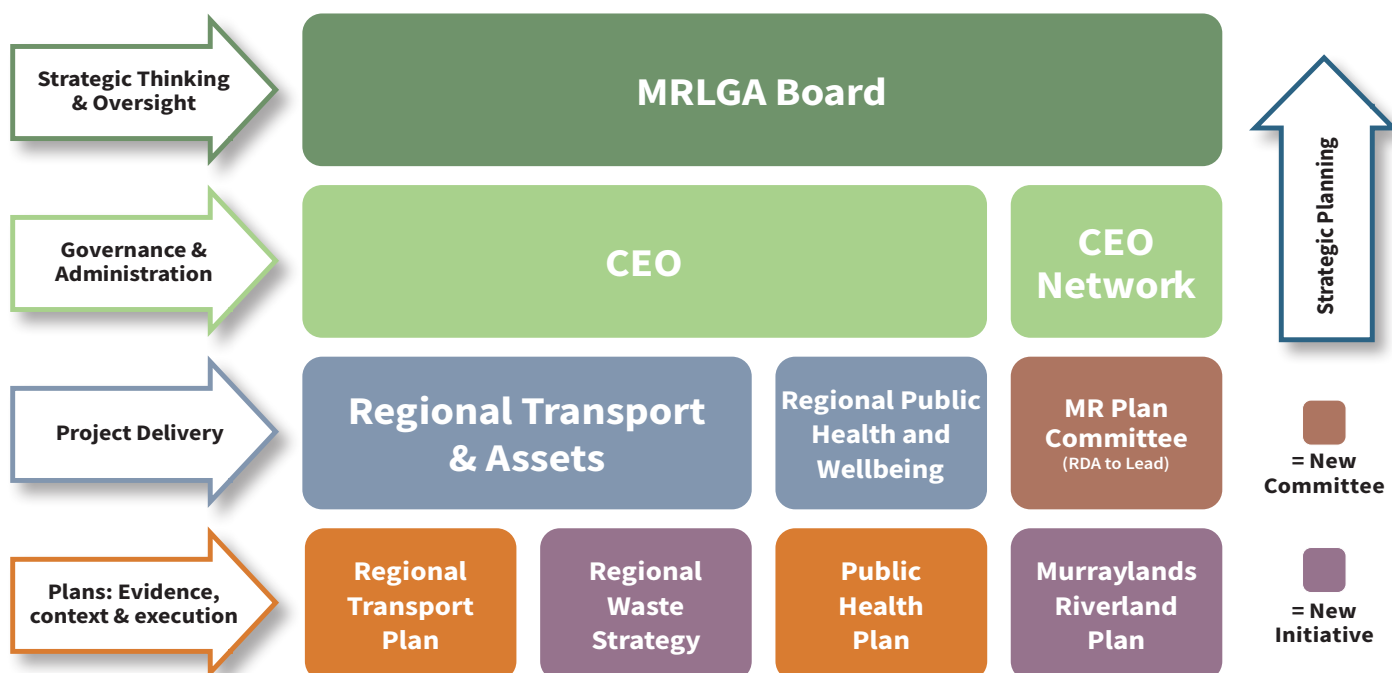


A connected council working group was formed, via nominations from the CEO Network, and guided MRLGA's transition to a cloud-based operating system.



A Water Position Working Group was endorsed by the MRLGA Board and committed to partnership with the Murray Darling Association Region 5 and 6. The group will guide the preparation of strategic advocacy document that targets the importance of water from the Murray Darling Basin for our region and its communities.

MRLGA Structure



MRLGA Board and Committees

Board Member	
Current June 2021	
Mayor Peter Hunt (President)	Berri Barmera Council
Mayor Paul Simmons	Coorong District Council
Mayor Caroline Phillips	District Council Karoonda East Murray
Mayor Leon Stasinowsky	District Council Loxton Waikerie
Mayor Dave Burgess (Deputy President)	Mid Murray Council
Mayor Neil Martinson	Renmark Paringa Council
Mayor Brenton Lewis	Rural City of Murray Bridge
Mayor Jeffery Nickols*	Southern Mallee District Council

* Replaced Cr Andrew Grieger as of November 2020

Deputy Delegates	
Current June 2021	
Cr Rhonda Centofanti	Berri Barmera Council
Cr Ella Winnall (Deputy Mayor)	Berri Barmera Council
Cr Jeff Arthur (Deputy Mayor)	Coorong District Council
Cr Sharon Bland	Coorong District Council
Cr Daryl Sparks (Deputy Mayor)*	District Council Karoonda East Murray
Cr Trevor Norton (Deputy Mayor)	District Council Loxton Waikerie
Cr Simone Bailey (Deputy Mayor)**	Mid Murray Council
Cr Henry Du Rieu (Deputy Mayor)	Renmark Paringa Council
Cr Wayne Thorley (Deputy Mayor)	Rural City of Murray Bridge
Cr Paul Ireland (Deputy Mayor)	Southern Mallee District Council

* Cr Yvonne Smith - DCKEM deputy Delegate prior to November 2020

** Cr Kevin Myer - MMC deputy Delegate prior to November 2020

MRLGA Committees

CEO Network	
<i>Current June 2021</i>	
<i>Mayor Peter Hunt (ex officio)</i>	
Karyn Burton	Berri Barmera Council
Bridget Mather	Coorong District Council
Martin Borgas*	District Council Karoonda East Murray
David Beaton	District Council Loxton Waikerie
Ben Scales	Mid Murray Council
Tony Siviour	Renmark Paringa Council
Michael Sedgman	Rural City of Murray Bridge
Jason Taylor	Southern Mallee District Council
Tim Smythe	MRLGA

* Matthew Morgan - DCKEM representative until September 2020

MRLGA Regional Transport & Assets Committee	
<i>Current 30 June 2021</i>	
Mayor Neil Martinson Chair	
<i>Mayor Peter Hunt (ex officio)</i>	
Mayor Paul Simmons	
Harry Du	Berri Barmera Council
Dave Degraney	Berri Barmera Council
Vacant*	Coorong District Council
James Clarke (proxy)	Coorong District Council
Calvin Hoye**	District Council Karoonda East Murray
Greg Perry	District Council Loxton Waikerie
Dom Perre (proxy)	District Council Loxton Waikerie
David Hassett	Mid Murray Council
Russell Pilbeam (proxy)	Mid Murray Council
Vacant***	Renmark Paringa Council
Tarik Wolf (proxy)	Renmark Paringa Council
Heather Barclay	Rural City of Murray Bridge
Vacant**** (proxy)	Rural City of Murray Bridge
Mathew Sherman	Southern Mallee District Council
Tim Smythe	MRLGA

* David Mosel – CDC representative until November 2020

** Jarrod Manuel – DCKEM representative until February 2021

*** Tim Tol – RPC representative until June 2021

**** Matt James – RCMB representative until April 2021

MRLGA Committees

MRLGA Regional Public Health & Wellbeing Committee	
<i>Current 30 June 2021</i>	
Mayor Peter Hunt (<i>ex officio</i>)	
Andrew Haigh	Berri Barmera Council
Myles Sommers	Coorong District Council
Cr Sharon Bland	Coorong District Council
Kellie Jaensch	Coorong District Council
Martin Borgas*	District Council Karoonda East Murray
Cheryl Pedler	District Council Loxton Waikerie
Thomas McKellar	Mid Murray Council
Kristy Morgan	Mid Murray Council
Stephanie Brookes	Renmark Paringa Council
Dara Frankel	Renmark Paringa Council
Jeremy Byrnes	Rural City of Murray Bridge
Reg Budarick	Rural City of Murray Bridge
Geoff Parsons	Rural City of Murray Bridge
Caroline Thomas	Rural City of Murray Bridge
Lee Prestwood	Rural City of Murray Bridge
Shilo Wyatt	Southern Mallee District Council
Tim Smythe	MRLGA

* Jarrod Manuel – DCKEM representative until February 2021

MRLGA Connected Council Working Group	
<i>Current 30 June 2021</i>	
Mayor Peter Hunt (<i>ex officio</i>)	
Darren Arbon	Mid Murray Council
Matt Morgan*/Katrina Fromm	District Council Karoonda East Murray
Mark Huxtable	Riverland Councils
Tim Vonderwall	Rural City Murray Bridge
Tony Secomb	Southern Mallee District Council
Tim Smythe	MRLGA

* Matt Morgan – DCKEM representative until September 2020

MRLGA Connected Council Working Group	
<i>Current 30 June 2021</i>	
Mayor Peter Hunt (<i>ex officio</i>)	
Cr Andrew Kassebaum (Chair)	Berri Barmera Council/ MDA Region 5
Cr Peter Raison	Mid Murray Council/ MDA Region 5 (Chair)
Cr Melissa Rebbeck	Alexandrina Council/ MDA Region 6 (Chair)
Tracey Strugnell	Coorong District Council/ MDA Region 6
Emma Bradbury	Murray Darling Association
Tim Smythe	MRLGA

MRLGA Activities

MRLGA Board

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

1. Friday 10 July 2020
2. Friday, 23 October 2020
3. Friday, 5 February 2021
4. Friday, 7 May 2021

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

- Endorsed the 2020-2025 MRLGA Strategic Plan
- Established a Water Position Working Group to develop a water position paper as a strategic advocacy tool. Meetings of the Working Group were held 8 September 2020, 18 November 2020 and 25 February 2021.
- Endorsed the Regional Waste and Resource Recovery Strategy
- Participated in consultation with the Department of Infrastructure and Transport over the development of rural highway corridors; advocated for the upgrade of High-Risk Intersections.
- Established a levy for the implementation of the Regional Public Health and Wellbeing Plan

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

- LGA SA administration
- Regional Development Murraylands and Riverland
- PIRSA
- Members of Parliament

CEO Network

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

1. Monday, 17 August 2020
2. Monday, 20 November 2020
3. Monday, 21 February 2021
4. Monday, 21 June 2021

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

- Established a Connected Council working Group to guide the transition of MRLGA to cloud-based file management and sharing platform. Meetings were held 10 September 2020, 28 September 2020 and 23 November 2020.
- Consulted with the Native Vegetation Council re: roadside native vegetation management guidelines.
- Considered place based economic development initiatives and agreed to Terms of Reference for a Murraylands and Riverland Plan Steering Committee, with RDA Murraylands and Riverland as the lead agency.
- Sought advice from the Minister of Planning and Local Government on the possibility of MRLGA entering a Planning Agreement to oversee the development of a Regional Plan under the Planning, Development and Infrastructure Act 2016.
- Received a presentation from the Essential Services Commission and the Energy and Water Ombudsman of SA – councils required to become members of the Energy and Water Ombudsman SA.

Regional Transport and Assets (RTA) Committee

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

Meetings of the RTA Committee were held on:

1. Monday, 17 August 2020
2. Wednesday, 1 December 2020
3. Friday, 4 March 2021
4. Friday, 15 April 2021

Key activities of the committee included:

- Updated regionally significant routes and corresponding action lists within the 2030 Regional Transport Plan; refreshed the regional roads database with regionally significant routes that are scheduled for works, to address major deficiencies, in the next 3 to 5 years.
- Co-ordinated the application process for Councils to the Special Local Roads Program.
- Participated in consultation with the Department of Infrastructure and Transport over the development of rural highway corridors; advocated for the upgrade of High-Risk Intersections.
- Endorsed the Regional Road Hierarchy Plan and agreed to progress to road construction and maintenance standards
- Consulted with the Native Vegetation Council re: roadside native vegetation management guidelines
- Guided the strategic engagement with constituent councils and contributed to the development of the Regional Waste and Resource Recovery Strategy (regional forums held on 23 October 2020 and 16 March 2021).

Regional Public Health and Wellbeing Committee

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

Meetings of the Committee were held on:

1. Wednesday, 19 August 2020
2. Tuesday, 13 October 2020
3. Thursday, 17 December 2020
4. Thursday, 25 March 2021
5. Thursday, 20 May 2021

Key activities of the committee included:

- Progressed Regional Public Health and Wellbeing Plan by:
- Obtained approval from constituent councils to seek permission from the Minister for Health and Wellbeing to release the Plan for Public Consultation
- Released the Plan for Public Consultation from 12 April to 10 May 2021.
- Sought endorsement from constituent councils for the amended Plan to be submitted to the Chief Public Health Officer.
- Submitted section 52 (Public Health Act 2011) reports to the Deputy Chief Public Health Officer.

Regional Organisation Executive Officers

The Regional Organisations Executive Officers Management Group is an informal coalition of the Executive Officers of the Regional Local Government Associations. Meetings of the Management Group were held on:

1. Thursday, 27 August 2020
2. Wednesday, 28 October 2020
3. Wednesday, 16 December 2020
4. Wednesday, 3 February 2021
5. Thursday, 29 April 2020

Key focus of the Management Group in 2020/21 were as follows:

- Regional Waste Management
- Special Local Roads Program
- Community Waste Water Management Schemes
- Regional Plans and Joint Planning Boards
- SA Coastal Alliance

Functions of the Management Group include:

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

SA Regional Organisation of Councils

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

MRLGA representatives to SAROC in 2020/21 were President, Mayor Peter Hunt and Deputy President Mayor Dave Burgess.

MRLGA supports SAROC by attending the meetings, submitting items of business to SAROC meetings and preparing regional reports. Key activities that MRLGA supported SAROC to deliver included:

- Delivery of a Public Health and Wellbeing Forum on 15 December 2020 – MRLGA presented on the work it had undertaken as part of a Community Wellbeing Alliance Pilot Project.
- Delivery of a Regional Waste Pathways Forum on 31 May 2021 – MRLGA formed part of the local government panel that discussed the role of regional local government in optimising resource recovery and reducing the amount of waste being sent to landfill.

Government Engagement and Advocacy

The following engagement has occurred with Government

- Victorian Cross Border Commissioner – COVID-19 impacts, Regional Development Victoria – Strategic Planning Consultation.
- SA Productivity Commissioner – cross border red tape reduction.
- Letter to Minister for Primary Industries and Regional Development re: Genetically Modified Crops.
- Native Vegetation Council – roadside native vegetation guidelines (MRLGA CEO Network & MRLGA RTA Committee)
- Department of Infrastructure and Transport - consultation on Rural Highway Corridors.

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



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under Professional Standards Legislation

INDEPENDENT AUDITOR'S REPORT

To the members of the Murraylands & Riverland Local Government Association

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report of the Murraylands and Riverland Government Association ("the Association"), which comprises the balance sheet as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by the Executive Officer and the Chairperson.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Association as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with the Australian Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

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

Responsibility for the Financial Report

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

In preparing the financial report, the Association is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Financial Report

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

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

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Tim Muhlhausler CA, Registered Company Auditor
Partner

7 / 09 / 2021

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Simon Smith CA, FCPA
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INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS

To the members of the Murraylands & Riverland Local Government Association

Opinion

We have audited the compliance of the Murraylands & Riverland Local Government Association (the Association) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Association to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2020 to 30 June 2021 have been conducted properly and in accordance with law.

In our opinion, the Murraylands & Riverland Local Government Association has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls established by the Association in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Association have been conducted properly and in accordance with law for the period 1 July 2020 to 30 June 2021.

Basis for opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Association has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2020 to 30 June 2021. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The Association's responsibility for internal controls

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

Our independence and quality control

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

Auditor's responsibility

Our responsibility is to express an opinion on the Association's compliance with Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Association to ensure that financial transactions relating to receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with law, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Association has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2020 to 30 June 2021. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

Limitations of controls

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

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

Limitation of use

This report has been prepared for the members of the Association in Accordance with Section 129 of the *Local Government Act 1999* in relation to the internal controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Association, or for any purpose other than that for which it was prepared.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner



**Murraylands and Riverland
Local Government Association**

Murraylands and Riverland Local Government Association

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 June 2021**

Murraylands and Riverland Local Government Association

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Murraylands and Riverland Local Government Association

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2021 \$	2020 \$
Income			
M&R LGA Contributions	2	179,795	172,661
Other Grants & Contributions	2	115,242	316,148
Interest Revenue	2	6,555	11,773
Total Revenue		301,592	500,582
Operating Expenses	3	(292,930)	(438,644)
Surplus (deficit) for the year		8,662	61,938
Total Comprehensive Profit (Loss)		8,662	61,938

The accompanying Notes form part of these financial statements

Murraylands and Riverland Local Government Association

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021**

	Note	2021	2020
		\$	\$
Assets			
Current Assets			
Cash and Cash Equivalents	4	1,030,339	945,263
Trade and Other Receivables	5	9,154	20,585
Total Current Assets		<u>1,039,493</u>	<u>965,848</u>
Total Assets		<u>1,039,493</u>	<u>965,848</u>
Liabilities			
Current Liabilities			
Trade and Other Payables	6	68,550	3,567
Total Current Liabilities		<u>68,550</u>	<u>3,567</u>
Total Liabilities		<u>68,550</u>	<u>3,567</u>
Net Assets		<u>970,943</u>	<u>962,281</u>
Member's Funds			
Accumulated Surplus	7	970,943	962,281
Total Members Funds		<u>970,943</u>	<u>962,281</u>

The accompanying Notes form part of these financial statements

**STATEMENT OF CHANGES IN MEMBER'S FUNDS
AS AT 30 JUNE 2021**

	Note	Accumulated Surplus \$	Unspent funds reserve \$	Total \$
2021				
Balance at the beginning of the year	7	962,281	-	962,281
Surplus for the year		8,662	-	8,662
Balance at the end of year		<u>970,943</u>	<u>-</u>	<u>970,943</u>
2020				
Balance at the beginning of the year	7	900,343	-	900,343
Surplus for the year		61,938	-	61,938
Balance at the end of year		<u>962,281</u>	<u>-</u>	<u>962,281</u>

The accompanying Notes form part of these financial statements

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2021 \$	2020 \$
Cash from operating activities			
Receipts from grants		115,242	316,148
Receipts from members		179,795	172,661
Interest received		6,555	11,773
less: increase/(decrease) in debtors		11,431	(19,835)
Payments to suppliers		(292,930)	(438,644)
add: increase/(decrease) in payables		64,983	801
Net cash provided from operating activities	8	<u>85,076</u>	<u>42,904</u>
Net increase in cash held		85,076	42,904
Cash at beginning of financial year		945,263	902,359
Cash at end of financial year	4	<u>1,030,339</u>	<u>945,263</u>

The accompanying Notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

Note 1: Statement of Significant Accounting Policies

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

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

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

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

(a) Comparatives

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

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

(b) Cash and cash equivalents

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

(c) Income taxes

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

(d) Goods and Services Tax (GST)

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

(e) Financial Instruments

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

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

Classification and subsequent measurement

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

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

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

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

(i) Loans and receivables

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

(ii) Financial liabilities

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

Impairment

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

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

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

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

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

Derecognition

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

(f) Impairment of assets

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

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

(g) Revenue

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

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

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

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

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

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

New Accounting Standards Implemented:

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

(h) Trade and other payables

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

(i) Trade and other receivables

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

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

(j) Critical Accounting Estimates and Judgments

Key estimates

(i) Impairment - general

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

Note 2: Revenue

	2021	2020
	\$	\$
M&M LGA Contributions		
Berri Barmera	21,527	21,423
Coorong District Council	16,421	15,266
DC of Karoonda East Murray	8,788	8,132
DC of Loxton Waikerie	23,576	23,071
Mid Murray Council	20,829	18,859
The Rural City of Murray Bridge	33,027	30,634
Renmark Paringa Council	19,099	19,032
Southern Mallee DC	10,708	9,784
SLRP surcharge	25,820	26,460
	179,795	172,661
Other Grants & Contributions		
Other Grants	-	-
Rubble Royalties	-	177,787
Regional Capacity Buildings	42,151	41,221
Community Wellbeing Alliance	-	-
Out Reach Program Income	-	-
Riverland Social Indicators	38,091	84,790
Regional Road Hierarchy Plan	-	12,350
M & R Regional Waste Strategy	35,000	-
	115,242	316,148
Interest Revenue	6,555	11,773
Total Revenue	301,592	500,582

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

Note 3: Other Operating Expenses

	2021	2020
	\$	\$
Allowances	3,155	3,032
Accounting software	4,079	50
Audit fees	3,100	3,100
Executive officer contract services	119,296	118,500
Insurance	7,701	5,922
Meeting expenses	1,122	1,780
Sundry expenses & fees	946	382
Strategic Planning	-	12,210
Administration Support	11,473	20,240
Legal Charter Review	-	1,741
CEO Succession Planning / Recruitment	-	-
MDB Social Planning Forum	-	-
Project Expenditure:		
Transport of Roads Projects	20,660	66,222
Community Wellbeing Initiative	13,805	55,812
Connected Councils	5,950	
SLRP Priority Setting	425	
Regional Capacity - Rubble Royalty Project	-	6,000
Regional Joint Planning Board	-	12,005
Regional Road Hierarchy Plan	6,421	
Regional Waste Strategy	94,797	-
Riverland Social Indicators	-	131,648
	292,930	438,644

Note 4: Cash and cash equivalents

	2021	2020
	\$	\$
Cash on hand	100	100
Cash at bank	145,832	67,311
LGFA Investment	884,407	877,852
	1,030,339	945,263

Note 5: Trade and other receivables

	2021	2020
	\$	\$
Trade Debtors	1,298	3,396
GST receivable / (payable)	7,856	17,189
Prepayments	-	-
	9,154	20,585

Note 6: Trade and other Payables

	2021	2020
	\$	\$
Payables	28,550	3,567
Revenue in Advance - Regional Public Health Plan	40,000	-
	68,550	3,567

Murraylands and Riverland Local Government Association

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

Note 7: Accumulated Surplus

	2021	2020
	\$	\$
Opening Balance	962,281	900,343
Surplus for the year	8,662	61,938
Balance at year end	970,943	962,281

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

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

	2021	2020
	\$	\$
Net surplus for the year	8,662	61,938
<i>Changes in assets and liabilities</i>		
(Increase)/decrease in trade and other receivables	11,431	(19,835)
Increase/(decrease) in trade and other payables	64,983	801
Net cash provided from operating activities	85,076	42,904

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

Note 9: Financial Instruments

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

Categorisation of Financial instruments

	Note	2021		2020	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial liabilities		\$	\$	\$	\$
Trade and other Payables	6 (i)	28,550	28,550	3,567	3,567
Total Financial liabilities		28,550	28,550	3,567	3,567
Financial Assets					
Cash and cash equivalents	4	1,030,339	1,030,339	945,263	902,360
Trade and other Receivables	5	9,154	9,154	20,585	20,585
Total Financial Assets		1,030,339	1,030,339	945,263	902,360

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

i. Credit Risk

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

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

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

ii. Liquidity Risk

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

No assets have been pledged as security for any liabilities.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

iii. **Market Risk**

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

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

	2021		2020	
	% Weighted Average Interest rate	Carrying Value	% Weighted Average Interest rate	Carrying Value
Financial liabilities	\$	\$	\$	\$
Trade and other Payables	0%	28,550	0%	3,567
Financial Assets				
Cash at bank	0%	145,832	0%	67,311
LGFA Investment	1.8%	884,407	1.8%	877,852
Cash on hand	0%	100	0%	100
Trade and other Receivables	0%	9,154	0%	20,585

Note 10: Contingent Liabilities and Contingent Assets

At 30 June 2021, the association is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in this financial report.

Note 11: Capital Commitments

At 30 June 2021, the association is unaware of any capital or leasing commitments which have not already been recorded elsewhere in this financial report.

Note 12: Events after the end of the reporting period

The South Australian Government has continued to issue public health directives related to the 2019 novel corona virus (COVID-19) global pandemic. The financial risk related to restrictions on business have had minimal impact on MRLGA. Interest earnings reduced but this represents only a small percentage of total revenue.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

Note 13: Economic Dependence

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

Note 14: Related Party Transactions

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

	2021
	\$
Chief Executive Officer Contract Services	119,296

Key management personnel include the CEO and President.

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

Note 15: Capital Management

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

Note 16: Association details

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

Murraylands and Riverland Local Government Association

STATEMENT BY MEMBERS FOR THE YEAR ENDED 30 JUNE 2021

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

1. Presents a true and fair view of the financial position of Murraylands and Riverland Local Government Association as at 30 June 2021 and its performance for the year ended on that date in accordance with Accounting Standards and other mandatory professional reporting requirements.
2. At the date of this statement, there are reasonable grounds to believe that Murraylands and Riverland Local Government Association will be able to pay its debts as and when they fall due.

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

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



Name: PETER HUNT
Position: President
Date: 13/08/21



Name: TIM SMYTHE
Position: Chief Executive
Date: 13/08/21



room to move

room to play

Coorong Civic Centre

95 – 101 Railway Terrace, Tailem Bend

Meningie Information Hub

49 Princes Highway, Meningie

Tintinara Customer Service Centre

37 Becker Terrace, Tintinara

Phone: 1300 785 277

Email: council@coorong.sa.gov.au

Web: www.coorong.sa.gov.au