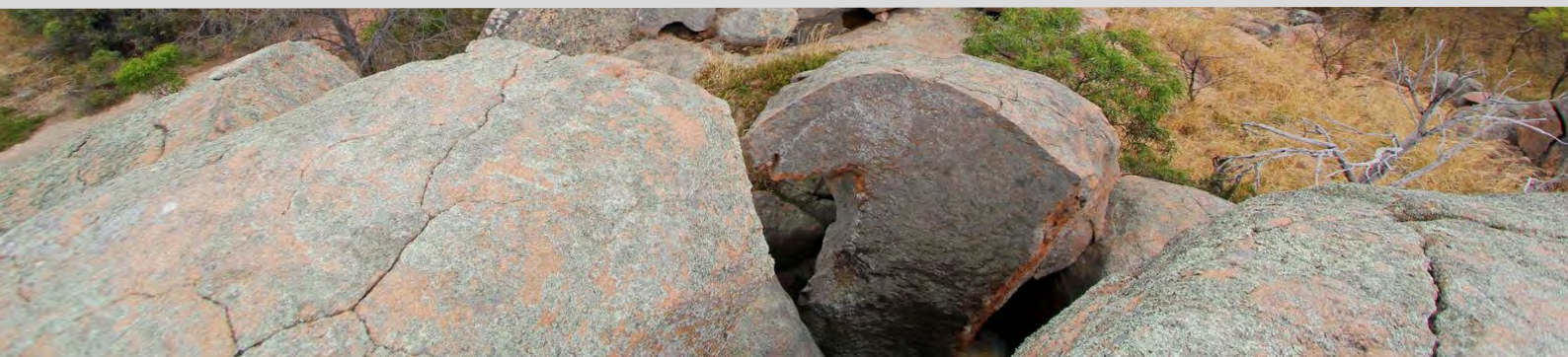


2021/22

# ANNUAL REPORT



# WELCOME

This Annual Report has been prepared to provide an account of Coorong District Council's performance in 2021/22.

It records our achievements in line with the performance measures outlined in our 2021/22 Annual Business Plan and aims to keep residents, businesses, stakeholders and government agencies up to date on our performance and future direction.



## TRADITIONAL CUSTODIANS

We acknowledge and pay respect to the Traditional Custodians of the land and waters, the Ngarrindjeri and Ngarkat People whose ancestral lands are on which we meet.

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



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Government Association Annual Report



# OVERVIEW



## COORONG – A SNAPSHOT

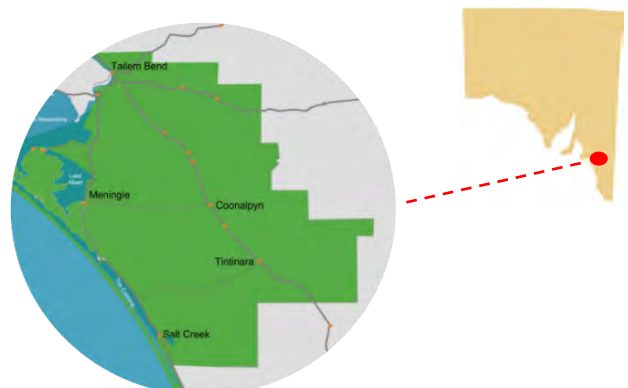
With a population of 5,599 (2021 Australian Bureau of Statistics), the district is the largest in rural South Australia.

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

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

### Townships in the Coorong district

Ashville, Bunbury, Carcuma, Colebatch, Cooke Plains, Coomandook, Coombe, Coonalpyn, Coorong, Culburra, Deepwater, Elwomple, Field, Jabuk, Ki Ki, Malinong, Meningie, Moorlands, Narrung, Naturi, Netherton, Peake, Poltalloch, Salt Creek, Sherlock, Taillem Bend, Tintinara, Waltowa, Wellington East and Yumali.





## 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 build 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



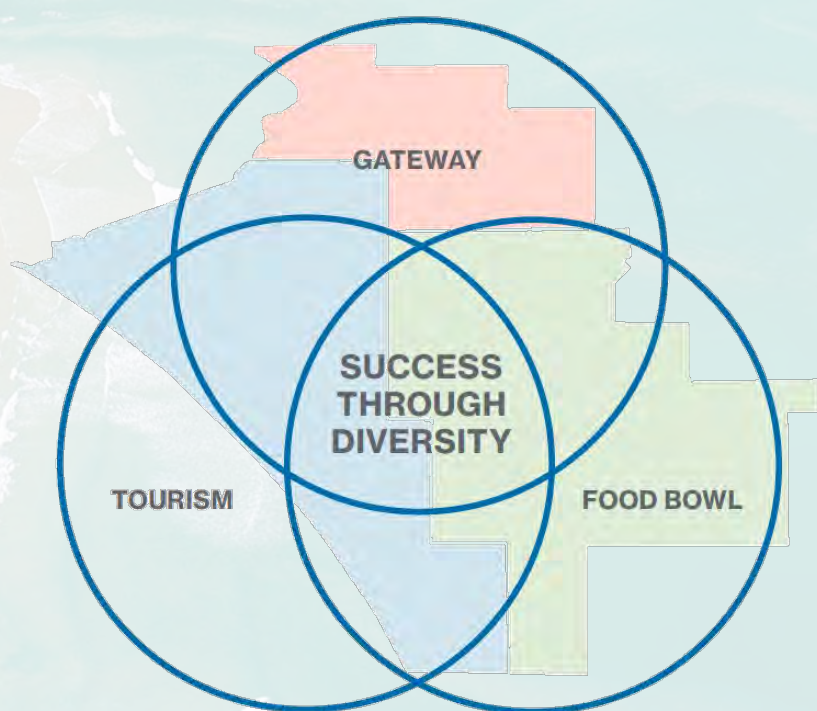
Responsibility



The district 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 Tailem 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.

The district is home to the Murray River, Lakes & Coorong and Ngarrindjeri Ruwe (land).







# A MESSAGE FROM THE CEO

The 2021/22 reporting period has been filled with so many achievements of Council working closely with our diverse stakeholders; from the Traditional Custodians of the land, our residents, the community, businesses and volunteers. These achievements mark a continuation of our journey together, delivering on the Community Vision Plan 2021 – 2025 and concept of “one district, diverse communities.”

Asset sustainability continued to be a focus of Council, with a commitment to reviewing its strategic and capital projects register on a quarterly basis, complemented by completion of several longer-term projects leveraged by external funding. Looking ahead, Council has included provisions in its Long Term Financial Plan to complete the development of an integrated footpath network in a financially sustainable manner.

Other key initiatives progressed during the year include Council’s Growth Strategy, development of the inaugural Reconciliation Action Plan and a region-wide response to waste and recycling services, with particular focus on domestic waste reduction and protection of finite resources. All of these initiatives will assist Council in meeting expectations of the community while benchmarking as key performance pillars.

Collaboration with neighbouring councils and government agencies took place on a range of issues, but not limited to, advocacy regarding school bus routes for regional families, housing availability and participation on a regional safety working party to protect the district from social injustice.

Maintaining sight of the vision and leadership for our district, we are well placed to support a newly elected council following the 2022 Local Government Elections. This is largely due to the continued dedication and positivity displayed by Council staff and volunteers in delivering quality outcomes across our diverse communities. I thank them all for their input and look forward to continuing implementation of community priorities with the incoming council.

**Bridget Mather PSM**  
**Chief Executive Officer**

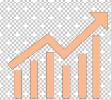
# OUR PERFORMANCE

## Strategic Framework

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

The *Community Vision Plan 2021 – 2025* was developed in consultation with community and industry stakeholders during 2020/21 and adopted in February 2021. The plan 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 plus associated budgetary considerations.

Schedule 4 of the Local Government Act 1999 requires that Council report its performance in implementation of the plan during the relevant financial year. The Community Vision Plan has been in place for sixteen months at 30 June 2022. The incoming elected body will review the plan's progress. A high-level performance summary is provided below.



### Economy



favourable progress

9

actions commenced



### Infrastructure



excellent progress

7

actions commenced



### Community



favourable progress

7

actions commenced



### Environment



excellent progress

11

actions commenced



### Leadership



favourable progress

12

actions commenced

## 2021/22 Snapshot

Council's performance for 2021/22 has been reported against the strategic objectives which were developed under the *Community Vision Plan 2021 - 2025*. 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: ECONOMY

Priority	Result	Commentary
Development of a district-wide Growth Strategy	C	Community engagement undertaken. Economic summary and draft action list derived from engagement. Project itemised as a separate deliverable in 2022/23 Annual Business Plan.
Development of a destination marketing plan to attract and increase tourism visitation and spend	C	Foundations for the positioning and promotion of the district's identity captured in stage one of Growth Strategy, which will transition into next phase of project.
Development of an investment prospectus in partnership with Regional Development Australia Murraylands & Riverland and Murraylands Riverland Local Government Association	✓	Initial planning of investment-ready options to feed into concurrent activities of (a) Regional Development Australia's regional economic plan, and (b) Council's Growth Strategy.



Hay baling, Parks Ward

## Objective 2: INFRASTRUCTURE






Priority	Result	Commentary
Implementation of a 'Footpath Gap Analysis' across all towns	✓	Footpath Network Expansion Strategy adopted.
Scope the main streets of Coonalpyn, Taillem Bend and Tintinara	⌚	Community engagement undertaken July 2022. Findings to be considered as part of next phase of project.
Significant investment in road reseals and unsealed road resheeting	✓	Some renewal projects unable to be completed in full due to contractor availability and/or weather conditions. However, remaining roads will be finalised by September 2022.
Implementation of stage one of the High Risk Intersection Upgrades project	⌚	Funding application unsuccessful. Future funding options to be reviewed.
Fit-for-purpose designed section of Carcuma Road for high productivity freight vehicles	✓	Design completed and contract to be awarded October 2022, expecting completion in 2023.






*Former ferry landing, Taillem Bend*



## Objective 3: COMMUNITY

Priority	Result	Commentary
Build skate park at Meningie		Planning consent granted. Commencement date currently being negotiated with contractors.
Refurbish the Coonalpyn Swimming Pool		Refurbishment works completed. Swimming season duration December 2021 - March 2022.
Complete an annual action plan resulting from the Community Vision Plan 2021 – 2025		Elements of operational plan to be reviewed upon commencement of incoming Council (ie. early 2023).
Development of an annual program of community activities that support growth, development and wellbeing		A variety of events and initiatives detailed in this annual report leveraged opportunities for residents, volunteers and community stakeholders.
Maintain relationships with Indigenous organisations across the district		Council maintains an ongoing relationship with Ngarrindjeri corporate & governing bodies and organisations.

## Objective 4: ENVIRONMENT

Priority	Result	Commentary
Work with landholders to tackle salinity and dryland soil issues		Key projects implemented in the focus areas of managing dryland salinity, farm forestry and soil management. Communication maintained through the Coorong Tatiara Local Action Plan e-newsletter and Council's website.
Advocate with other agencies to ensure adequate water flow across the district		Advocacy channelled through Council's representation on the state government's "Coorong Partnership" body, Murray Darling Association Region 6 and Murraylands & Riverland Local Government Association.
Identify impacts of climate change across Council and address in project briefs, where relevant		Provision of high quality technical information, building understanding of carbon changes and climate change policy in the longer term. Land manager workshops and projects delivered.

## Objective 5: LEADERSHIP

Priority	Result	Commentary
Revise and refresh the 'Coorong' brand*		Project will be undertaken as part of streetscape master planning.
Complete a review of all Section 41 committees*		Four committees reviewed and dissolved June 2022. Project due for completion in 2022/23.
Celebrate inclusion and diversity across the region in events such as NAIDOC		Calendar of events developed to commemorate inclusion, diversity and harmony.
Complete a Reconciliation Action Plan		Reconciliation Action Plan completed and formally launched.
Implementation of findings of the Elector Representation Review		Community poll held October 2021; all representation elements to take effect at November 2022 Local Government election. Encompasses Mayor elected at large, wards abolished and seven area councillors.
Continue to deliver funding opportunities under the Community Grants Program		\$50,000 delivered across community groups in two funding rounds (refer page 23).
Implementation of a new corporate business system to enhance customer service and financial administration		Launched on 1 February 2022 with transition to be completed by June 2023.
Update Customer Service Charter		Review of Customer Service Charter will occur as part of Local Government Reforms and service delivery review in 2022/23.
Develop a Human Resources Manual		Addressed through participation in pilot program with Local Government Association in February 2022. Project to be scoped in 2022/23.

\* denotes carry-over action from 2020/21 Annual Business Plan



Priority	Result	Commentary
Implement a Performance Development Review Program	C	A refresh of Council's corporate values is underway. This will inform the Performance Development Review tool. Reviews commenced 1 September 2022.
Review and completion of Work Health Safety evaluation plan	✓	Evaluation undertaken November 2021 and 100% completion rate achieved.
Undertake a review of the Long Term Financial Plan to ensure Council is 'health crisis aware' in its financial strategy and subsequent impact on local communities	✓	Revised Long Term Financial Plan adopted. Elements incorporated into 2022/23 Annual Business Plan & Budget.
Undertake a review of outward facing policies in line with review cycle	✓	Policies reviewed pursuant to review cycle, albeit some fundamental policies on-hold pending outcome of ongoing Local Government Reforms.
Identification of internal efficiencies and associated business/process improvements following implementation of new corporate business system	✓	Initial statistical reporting and process improvement identification completed post-implementation of new system. Efficiencies identified in creditor payment review and customer request processing.



NAIDOC Week Ceremony, Tintinara







## PLANNING & DEVELOPMENT

### Development Statistics

	Number
New dwellings	51
Swimming pools	7
Farm sheds	43
Land division	7
Change in use of building	3
Boundary realignment	3
Community projects	3
Tourist facilities (additions/signage)	2
Commercial additions/alterations	4
Dwelling additions and alterations over \$20,000	14
Commercial development (including primary production)	8
Other (shipping containers, jetty, retaining walls)	149

### Growth Strategy

2021/22 saw commencement of a multi-stage Growth Strategy project aimed at capitalising on the district's innovation and business & community confidence to build a positive future for exploring new economic opportunities.

Five community workshops were held across the district (55 people in total attended) as well as two online stakeholder and government agency sessions. These sessions identified concepts and ideas to make the district more liveable, competitive and sustainable. An additional 26 written submissions were received.

As progress continues into 2022/23, the Growth Strategy will be instrumental in guiding Council's decision making and investment processes, whilst also providing a clear message to the community and private sector in regard to district priorities.

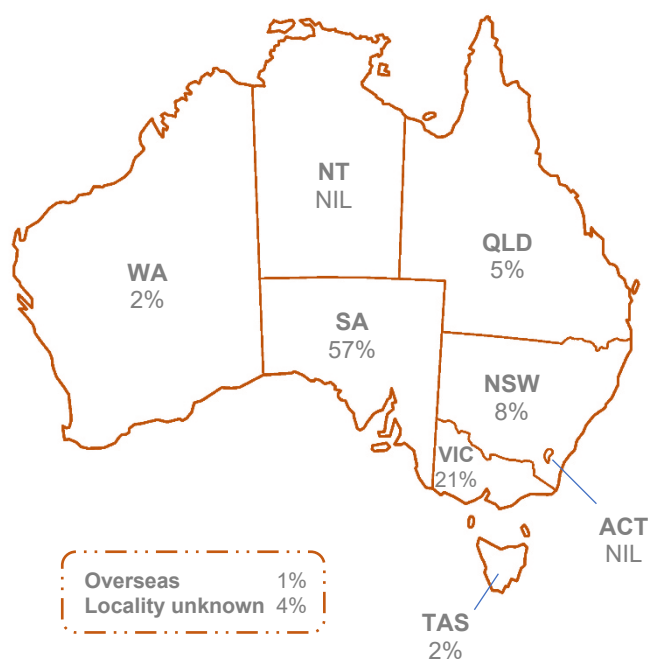
## TOURISM & COMMUNITY DEVELOPMENT

### Visitor Servicing

Visitor servicing continues to play a key role in destination marketing. Following lifting of travel restrictions imposed by COVID-19, access to information has been important in attracting visitors and encouraging them to stay longer and spend more money in our district.

Over the past twelve months there has been a trend of increased interstate visitation. South Australians are still the strongest market visiting the Murray River, Lakes and Coorong region.

1,884 visitors were welcomed to the Taillem Info Station during 2021/22 representing the following breakdown by locality. Statistics for the Meningie Information Hub have not been finalised.





## COVID-19 Recovery

The impacts of COVID-19 continued during the second half of 2021, however operator optimism and positive business outlook returned in 2022 upon lifting of public health restrictions and opening of state borders. This saw increased business investment in marketing strategies and industry confidence, with visitation rates returning to pre-pandemic levels.

South Australia's peak tourism bodies (the Tourism Industry Council of South Australia and South Australian Tourism Commission) along with the region's tourism authority; Murray River, Lakes & Coorong Tourism Alliance, have worked closely with industry to build capacity and resilience through what has been a tough two years.

### Murray River, Lakes & Coorong Tourism Alliance

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

- > Regional marketing plan
- > Collaboration between industry, products and experiences
- > Experience and supply development
- > Leisure and business events
- > Building industry capacity
- > Installation of tourism signage along key arterial routes



## Business and Industry

Three business events were held in September 2021 made possible through the Department of Primary Industries and Regions' Connecting Drought Communities program.

The events provided an opportunity for business and industry networking within the district while witnessing stakeholder updates of projects with district significance.

Guests were provided a progress report on the Department for Environment and Water's Coorong Visitor Experience Masterplan at the Meningie event, while the Tailem Bend event drew dual interest; tourism enhancements at the Monarto Safari Park and the Department for Infrastructure & Transport's Murray Bridge to South East Links Planning Study. The Tintinara event included a tour of the Thomas Foods International beef feedlot.

### Coorong Visitor Experience Masterplan

Council embarked on a collaborative partnership with the Department for Environment and Water and Alexandrina & Kingston councils to progress the Coorong Visitor Experience Masterplan. Community and stakeholder engagement was undertaken earlier in the financial year, with a draft experience plan to be delivered to project partners imminently. The masterplan will see the Coorong marketed as a destination that appears to naturally balance body, mind and spirit; offering all elements to enhance a visitor's wellbeing.



# INFRASTRUCTURE





## BEING CONNECTED

### Mobile Phone Coverage

Council's continued efforts in pursuit of improved mobile phone reception reaped success for the Colebatch and Narrung communities in 2021/22.

\$1.4 million of Federal funding under the Black Summer Bushfire Recovery Grants program was awarded to Council for new mobile towers at Colebatch and Narrung.

These localities represent areas where a severe lack of mobile phone coverage has inhibited business, economic and agricultural development.

## OUR ROADS AND FOOTPATHS

### Unsealed Roads Operations

Council operates three patrol grading teams and a stand-alone service crew to manage and maintain our expansive road network.

5,000 kilometres of patrol grading occurred during 2021/22 across Council's 1,500km unsealed road network.

In addition, significant reactive patching and recondition works occurred across the network during the year, most notably on the following roads:

- > Butler Road (17.5 kms)
- > Deepwater Road (18.5 kms)
- > Frost Road (14.3 kms)
- > Malinong Road (11.5 kms)
- > Yumali Road (38.7 kms)

### Road Network Renewal

Council's 2021/22 adopted budget committed a \$1.2 million investment in sealed road renewal and a further \$2.2 million investment unsealed road renewal.

This investment by Council made allowance for the reconstruction of segments throughout the road network where condition has reached a level that triggers a renewal intervention based on Council's

Asset Management Plan and Road Management Hierarchy.

Renewal activities during 2021/22 were undertaken across 26 kilometres of Council's unsealed roads network, with works largely comprising pavement resheeting and one intersection renewal.

Several renewal projects were delivered across Council's sealed road network with resealing project completed on Emu Springs, Hector, Homestead, Seven Mile and Tauragat Well Roads.

In addition, shoulder pavement reconstruction was completed on a segment of Narrung Road with the final sealing delayed due to inclement weather.

Council also progressed the upgrade of Seven Mile Road during the 2021/22 year. Full pavement reconstruction was completed ready for sealing the entire section of road and was finalised for sealing. Unfortunately the sealing was delayed due to weather conditions and will be completed in the 2022/23 financial year. A highlight of the 2021/22 renewal program was the successful delivery of the first stage to reconstruct 12 kilometres of Poltalloch Road.

Through a combination of funding from Council and the Local Roads and Community Infrastructure Program, \$1.1 million was invested into the importation of new pavement materials, cement stabilisation and a new spray seal surface along two segments, totaling 4 kilometres of Poltalloch Road. The remaining stages or reconstructive work will be delivered over the next two budget cycles (pending the provision of external funding).

### High Risk Intersections

Council's application to Federal Government's Heavy Vehicle Safety and Productivity Program intended to fund the delivery of a \$3.2 million road safety and efficiency program on 13 intersections across the district was not successful. Further funding opportunities will be pursued in 2022/23 to enable delivery of this important project.



## BUILT ENVIRONMENT Capital Works

Council's capital works program for 2021/22 took a 'back to basics' approach with a \$9 million program. Funding included delivery of a significant number of capital renewal projects, with a strategic focus on enhancing our roads, footpaths, buildings, parks and gardens.

**\$624k**

Revitalising Raukkan Project

Construction of walking trail  
and viewing deck

**\$176k\***

Installation of parklets to  
drive economic and social  
vibrancy in Coorong District  
town centres

**\$457k**

Seven Mile Road upgrade

From Noonameena  
Estate to  
Princes Highway

**\$535k**

Stage 1 Wellington East Reserve

Floating pontoon style jetty,  
public toilets, shelters, BBQ  
facilities, landscaping and  
riverfront beach

*\* denotes fully grant funded project*





Coonalpyn Swimming Pool

541

volunteer hours

4

swimming  
carnivals

Pool patrons:

375

morning

1,043

afternoon

## COMMUNITY CHARACTER

### Community Facilities



The refurbished Coonalpyn Swimming Pool was officially celebrated at an opening on 26 February 2022.

The delivery of upgraded pool facilities and amenities was made possible through a combined injection of funds from the Federal Government's Drought Communities Extension Programme (\$335,000), Local Roads & Community Infrastructure Program (\$190,000) as well as a \$321,000 contribution (over 2020/21 and 2021/22) from Council.

The facility now boasts a renovated 25 meter swimming pool, wading pool, new fencing, paving & storage, upgraded canteen & changerooms and landscaping throughout.

Other major projects undertaken by Council's Community Facilities teams in 2021/22 include:

- > Water scheme supply line and suction foot valve upgrade - Wellington East
- > Headstone cleaning and refurbishment - Tintinara Cemetery
- > Town hall floor restoration and resealing - Tintinara
- > Replacement of the rosemary hedge at the RSL memorial - Tailem Bend
- > Cemetery grounds improvement, Sherlock
- > Bore water supply pump replacement - Tintinara
- > Water scheme manifold upgrade - Peake
- > Waste transfer station compound upgrade and extension of trading hours - Coonalpyn
- > Pangarinda Botanic Garden walking trail and car park upgrades - Wellington East
- > Croquet club surface improvements - Meningie
- > Installation of new park benches. - Meningie & Tailem Bend



# COMMUNITY





## SOCIAL CONNECTIONS

### Arts and Culture

Council's three art galleries continue to provide a social connection point for community members. The following exhibitions were well supported by local artists and remain to be a great platform to showcase talent and reflect community character.

#### *Coorong Gallery (Civic Centre)*

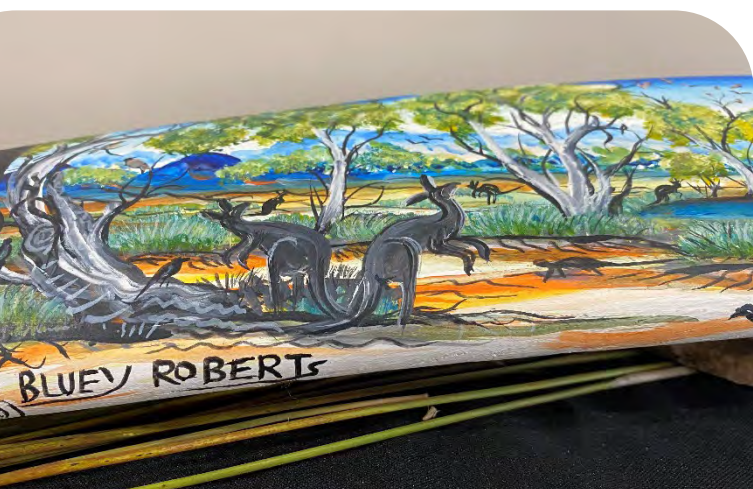
Five exhibitions held, with a special exhibition to mark combined recognition of Reconciliation and NAIDOC weeks.

#### *Meningie Gallery*

Four exhibitions held, showcasing the work of five local artists.

#### *Tintinara Gallery*

One exhibition held for the South Australian Living Artists Festival following hiatus in 2020/21 due to COVID-19.



### Sport and Recreation

The State Government's Sport and Recreation Regional Field Officer (Murraylands) continues to provide valued services to sport and recreation groups across the district. Auspiced by Council, these programs deliver training and advice across a range of areas specific to sporting and volunteer organisations, with the framework having positive and long-term impacts on Council's sporting community.

Key highlights during 2021/22 include:



Sport and recreation clubs received assistance with grant writing and business planning



Training workshops conducted in the areas of grant writing and constitution development



Business case developed for the Tailam Bend Combined Sporting Hub



Re-establishment of the Tintinara Tennis Club



\$9,000 in grants awarded to six local sporting clubs to facilitate effective management and use of sport and recreation facilities



## COMMUNITY DEVELOPMENT

### Community Libraries

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

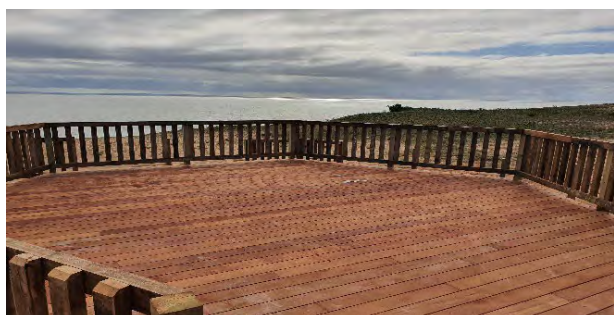
	Members	Loans
Coonalpyn	57	1,118
Coomandook	310	6,302
Tintinara	394	6,336
Meningie	578	8,039
Tailem Bend	637	11,055

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

### Revitalising Raukkan

'Raukkan Yarluki' – The Raukkan Walking Trail is a multi-year project with construction coming to completion in 2021/22. The project was jointly funded by the Murray Darling Basin Economic Development Program, Office for Recreation, Sport & Racing and Council and includes:

- > 4.6km walking trail on the lake foreshore
- > Viewing platform
- > Shelters and picnic furniture



The trail, once opened, will provide a unique visitor experience as patrons immerse themselves in Ngarrindjeri culture and experience a portion of the wider Murray Coorong Trail.

## Community Events, Grants & Donations

During 2021/22 Council's Community Events, Grants & Donations Program awarded funding in two rounds to support a range of sports, art and community facility projects which benefit the community. Recipients included:

	Amount (\$)
Coomandook Amalgamated Pastime Club	5,000.00
Lions Club of Tintinara*	5,000.00
Meningie Cheese Factory Museum	5,000.00
Peake & District Sporting Club	5,000.00
Tailem Bend Community Centre	5,000.00
Tailem Bend Football Club	5,000.00
Tintinara Golf Club	4,994.00
Tailem Bend Cricket Club	3,722.50
Border Downs Football Club	3,500.00
Malinong Hall	3,050.00
Tintinara Oval & Recreation Association	2,752.00
Lions Club of Tintinara*	2,000.00
Peake Community Centre	1,000.00
Tintinara & Regional Areas Development Enterprises	488.30
Lions Club of Meningie	440.00

\* denotes separate projects for grant recipient

## Volunteers

Council delivers a range of volunteer programs including town beautification, environmental management, visitor information, asset maintenance and general assistance across the district.

Despite national volunteering data indicating a 9% decline in volunteering since COVID-19, Council's volunteer base has not experienced a demise at the same levels.

Highlights for the 2021/22 period included issue of tailored personal protective equipment (shirts, hats and gloves) to bring uniformity to volunteers' appearance. Two recognition functions were also held throughout the year – a Christmas get-together and a recognition function as part of National Volunteers Week in May 2022.

135

active  
volunteers

27,600

estimated  
volunteer hours

## Volunteer led COVID recovery

Three of Council's major volunteer initiatives supported COVID-19 recovery through domestic tourism and community wellbeing.

The pandemic forced many organisations – including councils – to re-think the way services could be improved and diversified yet remain sustainable in a post-pandemic environment. Of major note were the following achievements; all spearheaded by Council's healthy volunteer base:



A volunteer group meets weekly at the **Pangarinda Botanic Garden** to undertake landscaping and maintenance under the guidance of Council's Sustainability Officer. The group hosted school students and special interest groups for garden tours providing an insight into the abundance of plant species at this unique attraction.



Visitors to the **Tailem Info Station** are welcomed by a team of ten volunteers, who work across a seven-day roster.

The **Meningie Information Hub** (not pictured) increased its accessibility to travellers by opening on select weekends, operating solely on a volunteer base.



## COMMUNITY SAFETY

### Local Nuisance

	Number	Number resolved
Noise complaints (generators/motors)	1	1
Noise complaints (roosters)	3	3
Gas gun complaints	2	2
Illegal dumping	24	24
Nuisance animals/insects	8	8
Wandering stock (fencing issues)	7	7
Smoke complaints	0	0
Odour complaints	0	0
Unsightly premises	3	3
Offences under the Act that were expiated/persecuted	0	0
Nuisance abatement notices issued	0	0
Civil penalties negotiated	0	0

### Animal Management

	Number
Dogs and cats registered	2,255
Wandering dog complaints/issues	55
Dog returns without expiation	51
Dogs impounded	4
Dogs claimed by owner	0
Dogs euthanased	0
Dogs re-homed through rescue organisation	4
Barking dog complaints	18
Dog attacks (person/stock/another dog)	2

## Mosquito Trapping & Monitoring

In association with SA Health and neighbouring councils, Council participated in trapping of mosquitoes at selected sites to facilitate monitoring associated with mosquito borne viruses which can lead to notifiable diseases in humans.

Trapping occurred at four sites (Tailem Bend Golf Club, Narrung camp group, Lake Albert Golf Club and Meningie Area School) from September 2021 to March 2022. Additional trapping was undertaken until the end of April 2022 following detection of the Japanese Encephalitis strain, prompting further treatment and public awareness activities.

Approximately 2,200 mosquitoes were trapped during the 2021/22 season and sent to laboratories for virus detection.

## HEALTH AND WELLBEING

### Suicide Prevention and Awareness

In partnership with Coorong Conversations Matter, Council spread cheer and awareness of R U OK? Day. In September 2021 sunflower seeds were distributed to interested residents in anticipation of a 'bloom of colour' come Christmas time.

Community development staff toured the district with mascot 'Donald Duck', encouraging residents to stop and have a chat with their family, friends and neighbours.





# ENVIRONMENT



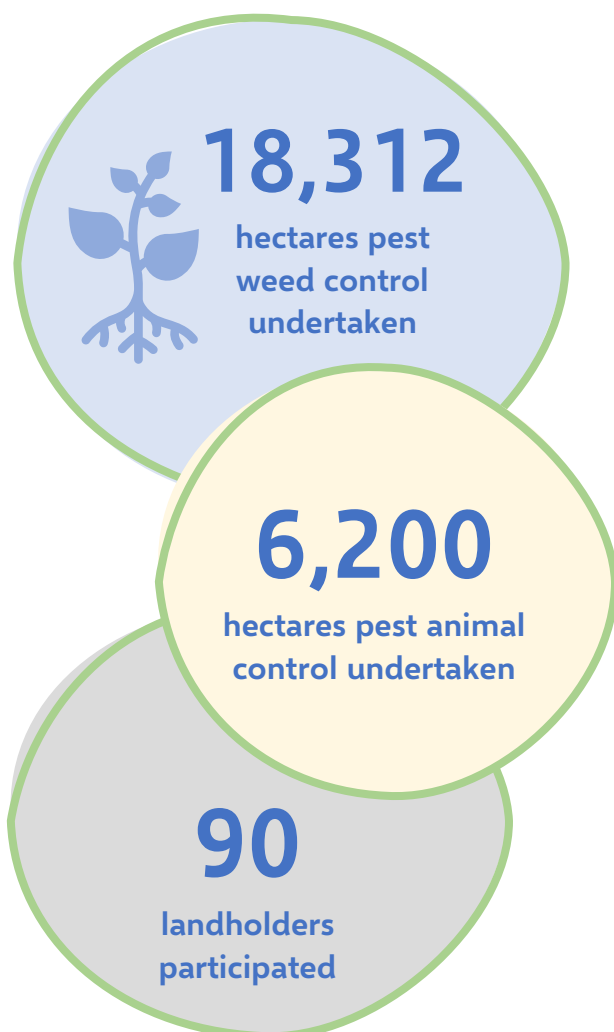


## PEST PLANT AND FERAL ANIMAL CONTROL

### Combating Pests & Weed Impacts During Drought

Commonwealth funding of \$459,510 was delivered in weed and pest animal control activities across the district. Through the Combating Pests & Weed Impacts During Drought Project Round 2. Financial incentives for landholders continue to be targeted toward African Boxthorn, African Lovegrass, Silver Nightshade, rabbits and foxes.

The second round of funding aimed to support communities to manage pest animals and weeds during drought, while reducing the impact of pest animals and weeds on agriculture and the environment.



## NATIVE VEGETATION

### Farm Forestry

The Coorong Tatiara Local Action Plan program provides support to a farm forestry field day in Monarto.

The event was targeted to farmers, providing them an opportunity to learn how they too could integrate farm forestry into their farming systems.

Various guest speakers demonstrated carbon measuring concepts, wind erosion reduction techniques and other biological farming processes relating to water management. The event was made accessible to landholders across the Coorong and Tatiara council areas and was funded by the Commonwealth Government's National Landcare Program and through a component of the Landscape SA levy.

The Coorong Tatiara Local Action Plan continue to provide project and event support to the Farm Forestry Landcare Network and web based resources.

## Native Vegetation Management

Roadside vegetation maintenance works continued throughout the district during 2021/22. The Coorong Tatiara Local Action Plan has developed a suite of weed control information for landholders which has been made available at on-site education/awareness sessions and on Council's website.

In an effort to reduce lakeshore erosion and increase ecosystem resilience, the Coorong Tatiara Local Action Plan are delivering on the 'Blue Carbon Project' to re-establish aquatic reeds to minimize lake shore erosion and to improve understanding of the potential to sequester carbon.

## CLIMATE CHANGE Climate Variability

In addition to the position adopted by Council regarding climate variability and its effects across the district; an opportunity to provide input to the Local Government Association's overarching climate change policy statement was considered during 2021/22.

Given the importance of agriculture to the economic viability of the district, Council also considered the position held by the National Farmers Federation.

Council considered the holistic implications of climate change on regional communities and councils while acknowledging individual councils' capacity to take definitive action. Suggested amendments were also made in relation to electric vehicles, fuel types and the broad range of vehicle types utilised by the local government sector at large.

## Bushfire Recovery

Council coordinated a third event in September 2021 in support of the bushfire-impacted community following the Yumali-Netherton fires in November 2020.

The event was a 'drop in' session which provided community members the opportunity to receive support from recovery agencies, participate in a 'where to next' discussion and gather over a barbecue meal. Proceedings also included distribution of personal protective equipment, recognition of sponsors and a 'lessons learned' discussion led by Mayor Simmons.

Forty community members attended the event, held at the Peake Memorial Hall.





## SUSTAINABLE AGRICULTURE

### Wildlife and Habitats

New signage has been placed in Meningie and Narrung to raise tourist and local residents of native birds and animals crossing public roads. Signage relates specifically to turtles and swamp hens, highlighting the diversity of creatures to be found in our lakes communities.

### Sandy Soils and Soil Acidity

The Coorong Tatiara Local Action Plan worked with the Coomandook Agricultural Bureau and Meningie East Field Healthy Soils Group at soil pits and farm walks across Field and Coomandook to look at limitations to plant growth. These amelioration techniques, projects and events are supported by the Meat and Livestock Australia's 'Improving Grazing Production on Non-wetting Sand' projects which will run in the district over four years.



### Landholder Engagement

Event	Purpose	Location	Attendance
Sticky Beak Tour	Improve production on non-wetting sands, use of telemetry monitoring measures	Cooke Plains, Coomandook & Malinong	53
Farm Walk	Improved production on sandy soils, revegetation to reclaim saline areas	Field	24
Soils, Carbon and Productivity	Identification of limitations to plant growth, carbon within farming and landscapes, soil acidity	Mount Charles & Keith	55
Carbon on Farms – Soil Health and Salinity Update	Climate knowledge sharing, soil carbon, soil pits, salinity and telemetry monitoring	Coomandook & Cooke Plains	25



# LEADERSHIP





## RECONCILIATION

Council took another step towards its commitment to reconciliation through the development and launch of its first Reconciliation Action Plan, following endorsement from Reconciliation Australia.

The Reconciliation Action Plan will guide Council in its reconciliation journey, acknowledge what is being done well and used as a foundation to build on and continue to develop relationships and seek guidance from First Nations people. The artwork featured on the cover of the plan was created by artist Summer Dawn and is titled 'The Art of Reconciliation'. The artwork is a representation of Council's vision and journey to reconciliation which also reflects the unity and commonality between reconciliation and culture.



## STRATEGIC PARTNERSHIPS

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

## CELEBRATORY NAIDOC Week

Council hosted three NAIDOC events in September 2021 to celebrate the history, culture and achievements of Aboriginal and Torres Strait Islander peoples for NAIDOC Week.

Celebrations commenced in Tintinara with a flag raising ceremony attended by Tintinara Area School students. Meningie hosted a ceremony followed by barbecue lunch and craft activities. Guests were also provided the opportunity to join special guests – Rita & Michael Lindsay and the Rritjarukar (Willy Wagtails) – in learning their traditional dance and song. The week rounded up in Tailem Bend with a final ceremony, morning tea and Indigenous film screening.



During the week of NAIDOC festivities, Council offered complimentary Muntrie plants to residents across the district.

## Australian Citizenship

Mayor Simmons conferred seven new Australian citizens over three ceremonies during 2021/22.

## BUSINESS EXCELLENCE Information Communication & Technology

The long-standing project which involved transition to a new corporate business system – SynergySoft – launched on 1 February 2022. The new system offers a fresh and simplistic experience to users, allowing a seamless workflow from start to finish. Core financial modules were launched in February, with non-core modules (ie. cemeteries, public health) to come online by late 2022.

Once this system has been operational for at least 12 months, coupled with user familiarity and consolidation of internal processes, enhanced financial reporting and customer request management will be delivered. SynergySoft offers access to state-based support and a growing network of other local councils using the same software.

## Learning & Development

Council's organisational development values include continual upskilling of employees. A snapshot of some employee training programs undertaken in 2021/22 include cultural awareness, first aid, white card, work zone traffic management and an overview of the Public Interest Disclosure Act.

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

- > Prevention & Management of Bullying/Harassment
- > Public Interest Disclosure Act
- > Cultural Awareness

Conferences attended by members included the Local Government Association's annual general meeting and ordinary meeting.



## Community Engagement

Council engaged with the community for several key projects during 2021/22:

- > Installation of grant-funded parklet seating
- > Transformation of the Wellington East Reserve
- > Future use of Wadmore House
- > Development of a district-wide Growth Strategy
- > Annual Business Plan & Budget preparation
- > Completion of a Representation Review, resulting in changes to Council's composition
- > Development of a Footpath Expansion Strategy

## Elector Representation

In accordance with section 12 of the Local Government Act 1999, Council commenced its Elector Representation Review in 2021. Council received and endorsed its Representation Review Final Report recommending several changes to its structure at its meeting on 12 August 2021 for submission to the Electoral Commissioner of South Australia.

The following changes were made (to come into effect at the November 2022 Local Government Elections):

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







Council was advised by the Electoral Commissioner on 7 December 2021 that its Representation Review had been certified, conducted appropriately and that it complied with requirements of the Local Government Act 1999.

## Corporate Safety

A total of 49 reports were received for the 2021/22 financial year compared to 85 in 2020/21:

- > 7 injury/illness (report only, first aid etc)
- > 16 damage to Council property/mechanical failure
- > 1 near miss
- > 6 hazards
- > 7 environmental incidents
- > 9 vandalism/theft incidents
- > 3 contractor incidents
- > No public damage/third party property

Council takes a proactive approach to inspection of plant, equipment and community facilities. 517 safety inspections were carried out on the facilities below to ensure members of the public and staff have a safe place to live, work and play:

	Number
 Dog parks	185
 Playgrounds	132
 Community toilets	167
 Boat ramps & jetties	14
 Aerodrome	6
 Swimming pool	13



# CORPORATE GOVERNANCE





# OUR COUNCIL

## Council Members, Allowances & Meeting Attendance



**Mayor Paul Simmons**

Allowance \$42,540  
Meetings attended 18



**Deputy Mayor  
Jeff Arthur**

Allowance \$13,293  
Meetings attended 19



**Cr. Sharon Bland**

Allowance \$10,635  
Meetings attended 17



**Cr. Tracy Hill**

Allowance \$10,635  
Meetings attended 16



**Cr. Neville Jaensch**

Allowance \$10,635  
Meetings attended 15



**Cr. Vern Leng**

Allowance \$10,635  
Meetings attended 18



**Cr. Brenton Qualmann**

Allowance \$10,635  
Meetings attended 19



**Cr. Lisa Rowntree**

Allowance \$10,635  
Meetings attended 19



**Cr. Glynis Taylor**

Allowance \$10,635  
Meetings attended 16

## Council Members' Reimbursements

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

Mayor Paul Simmons	\$ 5,929
Deputy Mayor Cr. Jeff Arthur	\$ 9,577
Cr. Sharon Bland	\$ 3,060
Cr. Tracy Hill	\$ 2,280
Cr. Neville Jaensch	\$ 1,000
Cr. Vern Leng	\$ 1,734
Cr. Brenton Qualmann	NIL
Cr. Lisa Rowntree	\$ 901
Cr. Glynis Taylor	\$ 1,000

## 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 2021/22:

- > Audit & Risk Committee
- > Chief Executive Officer Performance Review Committee
- > Coonalpyn Community Hall Committee
- > Coonalpyn & 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
- > Tailm 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 2021/22:

(^ denotes policy was revoked)

- > Asset Management Policy
- > Caretaker Policy
- > Code of Practice for Access to Meetings of Council and Committees and Council Documents
- > Code of Practice for Proceedings of Council and Committee Meetings
- > Community Engagement Policy
- > Council Hall & Facilities Hire Policy^
- > Council Member Allowances, Benefits & Support Policy
- > Council Members' Training & Professional Development Policy
- > Enforcement of Unlawful Development Policy^
- > Roadside Fallen Timber Collection Policy
- > Safe Environments: Children & Other Vulnerable People Policy
- > Service Range Policy^

## Internal Review of Council Decision

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

## Freedom of Information

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

## Corporate Documentation

- > 2021/22 Annual Business Plan
- > 2021/22 Fees & Charges Schedule
- > Code of Conduct (Council Members and Staff)
- > Code of Practice
  - Meetings of Council
  - Proceedings of Council
- > Long Term Financial Plan 2021 - 2031
- > Register of By-Laws
- > Register of Community Land
- > Register of Delegations
- > Register of Public Roads
- > Register of Salaries
- > Register of Assets
- > Register of Interests (Council Members and Staff)
- > Register of Gifts (Council Members and Staff)
- > Register of Council Members' Allowances & Benefits

## Community Land

Council manages 248 parcels of community land. During 2021/22 ten community land management plans were reviewed and adopted.

Two allotments in Wellington East were disposed of by private treaty through a registered real estate agent.

## 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 2021/22 Council considered 25 items in accordance with section 90(2) and 91(7) of the Local Government Act 1999. Council reviewed all previous confidential motions and reinstated 33 items.

A listing of Confidential Orders is provided on Council's website: [www.coorong.sa.gov.au](http://www.coorong.sa.gov.au)

	Number of times used:
<b>90(3)(a)</b> Information which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)	6
<b>90(3)(b)</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	
<b>90(3)(d)</b> 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	3
(ii) would, on balance, be contrary to the public interest	
<b>90(3)(e)</b> Matters affecting the security of the council, members of employees of the council, or council property, or the safety of any person	1
<b>90(3)(g)</b> 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	1
<b>90(3)(h)</b> Legal advice	8
<b>90(3)(k)</b> Tenders for the supply of goods, the provision of services or the carrying out of works	7
<b>90(3)(o)</b> Information relating to a proposed award recipient before the presentation of the award	1



## Representation Quota

The current representation quota (30 June 2022) for Coorong District Council is 433. For the purposes of this report, comparisons are made with all other SA councils categorised pursuant to the Australian Classification for Local Government, as a Rural Agricultural Council (large), Regional Centres and Councils within the Murraylands/Riverland area.

Council	Electors	Council members (including Mayor)	Representation quota
Adelaide Plains	6,878	10	687
Clare & Gilbert Valleys	6,862	10	686
Coorong	3,900	9	433
Grant	5,647	10	564
Mid Murray	6,880	10	688
Naracoorte Lucindale	6,035	11	548
Tatiara	4,566	10	456
Wakefield	5,015	10	501

## Executive Leadership Team

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

Salary packages range from \$142,000 to \$173,000 (excluding motor vehicle allowance).

No additional bonuses are payable.



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

## Audit & Risk Committee

Council's Audit & Risk Committee met four times during 2021/22. 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	4
Cr. Glynis Taylor	3

\* Sitting fee payable (including travel): \$3,100

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 2019/20 Annual Financial Statements
- > Budget reviews in accordance with the Local Government (Financial Management) Regulations
- > Review and monitoring of internal financial controls
- > Review of the 2021/22 – 2030/31 Long Term Financial Plan
- > Policy reviews; Asset Management and Fee Waiver (Community Groups)
- > Engagement of an external auditor for five-year term

## Auditor Remuneration

Council's external auditor for 2021/22 was Dean Newbery & Partners, who have been appointed for the period 1 July 2021 to 30 June 2026. The total remuneration for year one of the contract (annual audit of Council's financial statements and associated audit work) was \$18,524.

## Other Sitting Fees

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

Presiding Member		Independent Members	
Bruce Ballantyne	\$ 2,107	Cameron Gibbons	\$ 1,891
		Andrew Humby	\$ 1,116
		Cherry Getsom	\$ 1,092



# CORPORATE EXPENDITURE

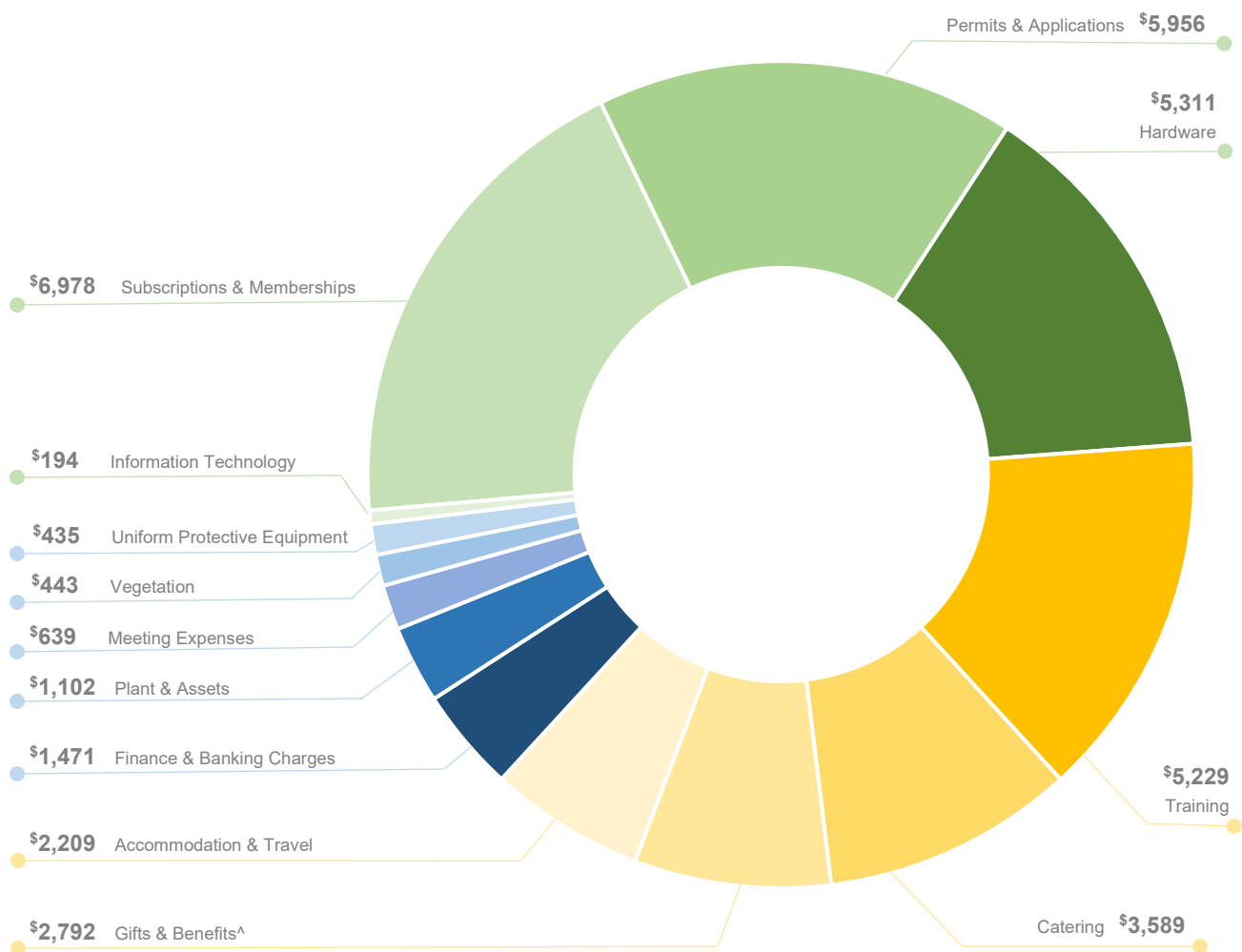
## Credit Cards

Recent local government reforms now require Council to provide an annual statement of the total amount of expenditure incurred using credit cards for use by Council Members and staff.

There are eight credit cards issued to Council staff.

Credit card reconciliation documents are also uploaded to Council’s website on a monthly basis.

^ Gifts & Benefits include wreaths for ANZAC & Remembrance Days, gifts for newly conferred Australian citizens, flowers under certain circumstances and mementos presented at 2021 Volunteers Recognition function.



## Legal Expenditure

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

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

Debt Recovery	\$ 17,957
Governance	\$ 28,274
Human Resources	\$ 16,797
Planning & Development	\$ 22,181
Property & Leasing	\$ 6,247
	<b>\$ 91,456</b>

## Travel and Gifts

Recent local government reforms now require Council to provide a summary of any interstate and international travel (excluding prescribed interstate travel) by Council Members or staff funded by Council. During 2021/22:

- > Council Members did not undertake any interstate or overseas travel
- > Staff undertook travel interstate on the business of Council that totalled \$2,340 in value; LG Professionals Australian Leadership Summit, Canberra, 23 – 24 March 2022

Council is also required to provide a summary of details of any gifts received above the value of \$50 by Council Members or staff. During 2021/22:

- > Council Members received gifts that totalled \$225 in value
- > Staff received gifts that totalled \$428 in value

A register of gifts and benefits received by Council Members and staff is available to view on Council's website: [www.coorong.sa.gov.au](http://www.coorong.sa.gov.au)

## Procurement

Council undertook procurement services in collaboration with LGA Procurement during 2021/22. The most note-worthy procurement process was the region wide tender for waste collection services. As a member of the Murraylands & Riverland Local Government Association (MRLGA), Council, along with neighbouring councils took part in the procurement for new waste collection and disposal services. The MRLGA were able to amalgamate their waste operations to achieve economies of scale across the region.

In addition, Council also undertook procurement activities on a range of projects including:

- > Poltalloch Road reconstruction
- > Unsealed Roads Construction Panel contract
- > Carcuma Road upgrade
- > Coonalpyn Swimming Pool upgrade
- > CWMS Rising Main replacement
- > Wellington East Reserve upgrade
- > Hill Street upgrade
- > Plant and fleet replacement (9 items)





# Appendices

## APPENDIX 1

2021/22 Audited Financial Statements

## APPENDIX 2

2021/22 Murraylands & Riverland Local  
Government Association Annual Report



**Coorong District Council**  
**General Purpose Financial Statements**  
**for the year ended 30 June 2022**

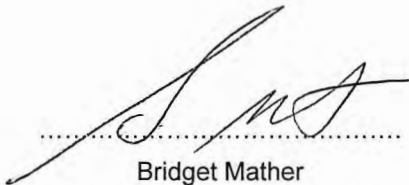


**Coorong District Council  
Annual Financial Statements  
for the year ended 30 June 2022**

**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 2022 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.

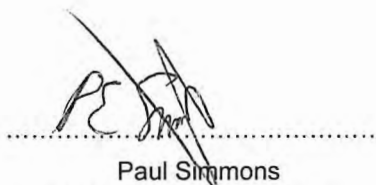


.....

Bridget Mather

**CHIEF EXECUTIVE OFFICER**

**Date: 29 November 2022**



.....

Paul Simmons

**MAYOR/COUNCILLOR**

# Coorong District Council

## General Purpose Financial Reports

### for the year ended 30 June 2022

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**Coorong District Council**  
**Statement of Comprehensive Income**  
**for the year ended 30 June 2022**

		2022	2021
	Notes	\$'000	\$'000
<b>INCOME</b>			
Rates	2	10,669	10,457
Statutory charges	2	243	190
User charges	2	218	192
Grants, subsidies and contributions	2	6,340	5,142
Investment income	2	24	13
Reimbursements	2	103	120
Other income	2	97	265
<b>Total Income</b>		<b>17,694</b>	<b>16,379</b>
<b>EXPENSES</b>			
Employee costs	3	4,743	5,132
Materials, contracts & other expenses	3	7,192	6,160
Depreciation, amortisation & impairment	3	4,248	3,957
Finance costs	3	103	112
<b>Total Expenses</b>		<b>16,286</b>	<b>15,361</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>1,408</b>	<b>1,018</b>
Asset disposal & fair value adjustments	4	(1,463)	(22)
Amounts received specifically for new or upgraded assets	2	1,083	1,576
<b>NET SURPLUS / (DEFICIT) (transferred to Equity Statement)</b>		<b>1,028</b>	<b>2,572</b>
<b>Other Comprehensive Income</b>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	(106,264)	-
<b>Total Other Comprehensive Income</b>		<b>(106,264)</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>(105,236)</b>	<b>2,572</b>

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

**Coorong District Council**  
**Statement of Financial Position**  
**as at 30 June 2022**

		2022	2021
	Notes	\$'000	\$'000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5	5,657	5,245
Trade & other receivables	5	1,299	895
Inventories	5	551	427
		<u>7,507</u>	<u>6,567</u>
<b>Total Current Assets</b>		<u>7,507</u>	<u>6,567</u>
<b>Non-current Assets</b>			
Financial assets	6	35	104
Infrastructure, property, plant & equipment	7	147,682	253,034
		<u>147,717</u>	<u>253,138</u>
<b>Total Non-current Assets</b>		<u>147,717</u>	<u>253,138</u>
<b>Total Assets</b>		<u>155,224</u>	<u>259,705</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	8	4,127	2,928
Borrowings	8	404	352
Provisions	8	1,008	1,061
		<u>5,539</u>	<u>4,341</u>
<b>Total Current Liabilities</b>		<u>5,539</u>	<u>4,341</u>
<b>Non-current Liabilities</b>			
Borrowings	8	1,818	2,227
Provisions	8	286	178
		<u>2,104</u>	<u>2,550</u>
<b>Total Non-current Liabilities</b>		<u>2,104</u>	<u>2,550</u>
<b>Total Liabilities</b>		<u>7,643</u>	<u>6,891</u>
<b>NET ASSETS</b>		<u>147,581</u>	<u>252,817</u>
<b>EQUITY</b>			
Accumulated Surplus		34,036	31,623
Asset Revaluation Reserves	9	111,938	218,202
Other Reserves	9	1,607	2,992
<b>TOTAL EQUITY</b>		<u>147,581</u>	<u>252,817</u>

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



**Coorong District Council**  
**Statement of Changes in Equity**  
**for the year ended 30 June 2022**

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

		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
<b>Net Surplus / (Deficit) for Year</b>		2,572	-	-	2,572
<b>Other Comprehensive Income</b>		-	-	-	-
Changes in revaluation surplus - 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	-
<b>Balance at end of period</b>	9	<b>31,623</b>	<b>218,202</b>	<b>2,992</b>	<b>252,817</b>

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 2022**

		2022	2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>Notes</b>	<b>\$'000</b>	<b>\$'000</b>
<b><i>Receipts:</i></b>			
Rates - general & other		10,375	10,593
Fees & other charges		243	190
User charges		608	324
Investment receipts		148	13
Grants utilised for operating purposes		6,340	6,145
Reimbursements		103	120
Other revenues		20	265
<b><i>Payments:</i></b>			
Employee costs		(4,840)	(5,035)
Materials, contracts & other expenses		(6,662)	(7,413)
Finance payments		(105)	(112)
<b>Net Cash provided by (or used in) Operating Activities</b>	11(b)	<b>6,230</b>	<b>5,090</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b><i>Receipts:</i></b>			
Amounts specifically for new or upgraded assets		1,083	1,804
Sale of replaced assets		490	194
Repayments of loans by community groups		79	74
<b><i>Payments:</i></b>			
Expenditure on renewal/replacement of assets		(5,411)	(2,385)
Expenditure on new/upgraded assets		(1,702)	(2,687)
Loans made to community groups		-	(50)
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(5,461)</b>	<b>(3,050)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b><i>Payments:</i></b>			
Repayments of borrowings		(357)	(256)
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>(357)</b>	<b>(256)</b>
<b>Net Increase (Decrease) in cash held</b>		<b>412</b>	<b>1,784</b>
Cash & cash equivalents at beginning of period	11	5,245	3,461
<b>Cash &amp; cash equivalents at end of period</b>	11	<b>5,657</b>	<b>5,245</b>

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 2022**

**Note 1 - Significant Accounting Policies**

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

**1 Basis of Preparation**

**1.1 Compliance with Australian Accounting Standards**

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

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

**1.2 Historical Cost Convention**

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

**1.3 Critical Accounting Estimates**

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

**1.4 Rounding**

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

**2 The Local Government Reporting Entity**

Coorong District Council is incorporated under the SA Local Government Act 1999 and has its principal place of business at 95 - 101 Railway Terrace Tailm 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 2022

#### Note 1 - Significant Accounting Policies

### 3 Income recognition

#### 3.1 Revenue

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

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

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

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

	Cash Payment Received	Annual Allocation	Difference	
<b>2019-20</b>	3,129,082.00	3,029,628.00	+/-	99,454.00
<b>2020-21</b>	3,069,499.00	3,134,234.00	+/-	-64,735.00
<b>2021-22</b>	4,931,266.00	4,072,470.00	+/-	858,796.00

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

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

#### 3.2 Construction Contracts

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

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

### 4 Cash, Cash Equivalents and Other Financial Instruments

#### 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.



**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 1 - Significant Accounting Policies**

**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.

**6 Infrastructure, Property, Plant & Equipment**

**6.1 Initial Recognition**

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

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

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.

**6.2 Materiality**

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

**6.3 Subsequent Recognition**

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

**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 1 - Significant Accounting Policies**

**6.4 Depreciation of Non-Current Assets**

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

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

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

**6.5 Impairment**

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

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

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

**6.6 Borrowing Costs**

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

**7 Payables**

**7.1 Goods & Services**

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

**7.2 Payments Received in Advance & Deposits**

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

**8 Borrowings**

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



**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 1 - Significant Accounting Policies**

**9 Employee Costs and Provisions**

**9.1 Employee Costs**

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 Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 17.

**9.2 Provisions for reinstatement, restoration, rehabilitation.**

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

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

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

**10 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.

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.

**i) Right-of-use assets**

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset.

# **Coorong District Council**

## **Notes to and forming part of the Financial Statements**

### **for the year ended 30 June 2022**

#### **Note 1 - Significant Accounting Policies**

The Council applies the 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 to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

#### **11 GST Implications**

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

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

#### **12 New and amended standards and interpretations**

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2021. 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 16 Covid-19 Related Rent Concessions:*

In 2020, the AASB issued AASB 2020-4, Amendments to AASs - Covid-19-Related Rent Concessions. The amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under IFRS 16, if the change were not a lease modification. The amendment was intended to apply until 30 June 2021, but as the impact of the Covid-19 pandemic is continuing, in 2021 the AASB extended the period of application of the practical expedient to 30 June 2022. The amendment applies to annual reporting periods beginning on or after 1 April 2021. This amendment had no impact on the consolidated financial statements of the Group.

#### **13 Prior Period Adjustment**

A non-material adjustment has been made to prior period figures totalling \$148,000. The adjustment was made as a result from correction in revenue recognition assumptions related to the LRCI funding received and applying the accounting policy; AASB 1058 Income of Not-For-Profit Entities. This has resulted in an increase to the previously reported Net Surplus for FY21. This adjustment has been made to assist with comparability between the financial years presented in the financial statements and is not a material error in the previously reported financial performance and/or position of the Council.

This non-material adjustment in FY21 resulted in an increase in "Grants, Subsidies and Contributions" and "Operating Surplus" totalling \$376k, a reduction in "Amounts Received specifically for New or Upgraded Assets" totalling \$228k and a reduction in "Payments Received in Advance", totalling to \$148,000.

**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 2 - INCOME**

	Notes	2022 \$'000	2021 \$'000
<b>RATES REVENUES</b>			
<u>General Rates</u>		8,337	8,225
Less: Mandatory rebates		(86)	(103)
Less: Discretionary rebates, remissions & write offs		(21)	(11)
		<u>8,230</u>	<u>8,111</u>
<u>Other Rates</u> (including service charges)			
Landscape levy		415	416
Waste collection		729	701
Water supply		60	59
Community wastewater management systems		1,184	1,120
		<u>2,388</u>	<u>2,296</u>
<u>Other Charges</u>			
Penalties for late payment		51	31
Legal & other costs recovered		-	19
		<u>51</u>	<u>50</u>
		<u>10,669</u>	<u>10,457</u>
<b>STATUTORY CHARGES</b>			
Development Act fees		133	44
Town planning / Search fees		39	60
Health & Septic Tank Inspection fees		11	21
Animal registration fees & fines		40	46
Parking fines / expiation fees		-	2
Water scheme fees		20	17
		<u>243</u>	<u>190</u>
<b>USER CHARGES</b>			
Cemetery/crematoria fees		31	29
Retail sales		8	10
Hall & equipment hire		4	7
Rent		53	48
Swimming pool		15	7
Waste transfer fees		96	83
Sundry		11	8
		<u>218</u>	<u>192</u>



**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 2 - INCOME (con't)**

	Notes	2022 \$'000	2021 \$'000
<b>INVESTMENT INCOME</b>			
Interest on investments:			
Local Government Finance Authority		24	13
		<b>24</b>	<b>13</b>
<b>REIMBURSEMENTS</b>			
- for roadworks		-	28
- for private works		6	39
- other		97	53
		<b>103</b>	<b>120</b>
<b>OTHER INCOME</b>			
Insurance & other recoupments - infrastructure, property, plant & equipment		-	120
Rebates received		-	53
Sundry		97	92
		<b>97</b>	<b>265</b>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>			
Amounts received specifically for new or upgraded assets		1,083	1,576
Other grants, subsidies and contributions			
Untied - Financial Assistance Grant		2,839	2,257
Local Road Grants		998	813
LRCIP		1,421	376
Roads to Recovery		136	1,005
Supplementary Special Local Roads		328	-
Home and Community Care Grant		118	235
Landcare Grants		480	411
Black Summer Bushfire Recovery Grant		2	-
Library & Communications		8	4
Sundry		10	41
		<b>6,340</b>	<b>5,142</b>
		<b>7,423</b>	<b>6,718</b>
<i>The functions to which these grants relate are shown in Note 12.</i>			
<b>Sources of grants</b>			
Commonwealth government		2,831	1,005
State government		4,344	5,296
Other		248	417
		<b>7,423</b>	<b>6,718</b>

**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 3 - EXPENSE**

	Notes	2022 \$'000	2021 \$'000
<b>EMPLOYEE COSTS</b>			
Salaries and Wages		4,040	4,676
Employee leave expense		366	372
Superannuation - defined contribution plan contributions	18	417	331
Superannuation - defined benefit plan contributions	18	49	82
Workers' Compensation Insurance		222	202
Other		179	228
Less: Capitalised and distributed costs		(530)	(759)
<b>Total Operating Employee Costs</b>		<b>4,743</b>	<b>5,132</b>
<b>Total Number of Employees</b>		<b>57</b>	<b>57</b>
<i>(Full time equivalent at end of reporting period)</i>			
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		17	5
Bad and Doubtful Debts		2	-
Elected members' expenses		164	167
Election expenses		28	2
Lease Expenses - short term leases	17	1	8
Subtotal - Prescribed Expenses		<b>212</b>	<b>182</b>
<u>Other Materials, Contracts &amp; Expenses</u>			
Contractors		646	877
Contractors - discretionary		1,608	548
Gas		4	1
Maintenance		900	730
Legal Expenses		94	85
Levies paid to government - Landscape levy		397	414
- Other Levies		-	295
Parts, accessories & consumables		848	896
Professional services		817	444
Road making materials		3	103
Fuel, Oils & Lubricants		324	330
Electricity		197	172
Water		73	105
Telephone & communications		65	58
Freight		2	2
Insurances (not including Workers Compensation)		293	218
Licences		319	552
Conferences and Seminars		9	68
Office expenses, financial charges and travel costs		75	103
Subscriptions, Donations & Contributions		173	157
Marketing & Advertising		45	32
Sundry		88	-
Less: Capitalised and distributed costs		-	(212)
Subtotal - Other Materials, Contracts & Expenses		<b>6,980</b>	<b>5,978</b>
		<b>7,192</b>	<b>6,160</b>

**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 3 - EXPENSE con't**

	<b>2022</b>	2021
<b>Notes</b>	<b>\$'000</b>	<b>\$'000</b>
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>		
<b>Depreciation</b>		
Structures	<b>242</b>	215
Sealed Roads	<b>1,009</b>	1,018
Unsealed Roads	<b>1,330</b>	1,302
Storwater	<b>105</b>	105
CWMS	<b>338</b>	343
Water Supply	<b>31</b>	31
Kerb & Water	<b>105</b>	104
Footpaths	<b>65</b>	61
Plant & Equipment	<b>327</b>	(19)
Other Assets	<b>149</b>	155
Information Technology	<b>72</b>	189
Furniture & Fittings	<b>-</b>	7
Office equipment	<b>13</b>	4
Buildings	<b>462</b>	442
	<b>4,248</b>	3,957
<b>FINANCE COSTS</b>		
Interest on Loans	<b>103</b>	112
	<b>103</b>	112



**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS**

	2022	2021
Notes	\$'000	\$'000
<b>INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	490	194
Less: Carrying amount of assets sold	1,953	216
<b>Gain (Loss) on disposal</b>	<b>(1,463)</b>	<b>(22)</b>
<b>NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS</b>	<b>(1,463)</b>	<b>(22)</b>

**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 5 - CURRENT ASSETS**

	Notes	2022 \$'000	2021 \$'000
<b>CASH &amp; EQUIVALENT ASSETS</b>			
Cash on Hand and at Bank		135	42
Deposits at Call		5,522	5,203
		<b>5,657</b>	<b>5,245</b>
<b>TRADE &amp; OTHER RECEIVABLES</b>			
Rates - General & Other		840	546
Accrued Revenues		5	129
Debtors - general		232	51
Debtors - infringements		3	30
GST Recoupment		178	101
Prepayments		18	3
Loans to community organisations		26	36
Less: Allowance for Doubtful Debts		(3)	(1)
		<b>1,299</b>	<b>895</b>
<b>INVENTORIES</b>			
Stores & Materials		551	427
		<b>551</b>	<b>427</b>

*Aggregate write-downs and other losses recognised as an expense, and reversals of these, were recorded during FY22 to the value of \$248k. All such adjustments occurred principally as a result of incremental stock movements in rubble material over several years. These adjustments have been brought to account during FY22 to align physical quantities with the stock module.*

**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 6 - NON-CURRENT ASSETS**

		<b>2022</b>	2021
<b>FINANCIAL ASSETS</b>	<b>Notes</b>	<b>\$'000</b>	\$'000
<b>Receivables</b>			
Loans to community organisations		<u>35</u>	<u>104</u>
		<u>35</u>	<u>104</u>
<b>TOTAL FINANCIAL ASSETS</b>		<u><b>35</b></u>	<u><b>104</b></u>



**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

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

		2021 \$'000				2022 \$'000			
	Fair Value Level	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Capital Work in Progress		-	-	-	-	-	144	-	144
Land	3	11,381	23	-	11,404	11,381	23	-	11,404
Structures	3	7,396	4,153	(5,079)	6,470	7,396	4,593	(5,305)	6,684
Sealed Roads	3	62,054	4,869	(11,152)	55,771	61,625	-	(22,876)	38,749
Unsealed Roads	3	171,912	1,097	(34,306)	138,703	89,498	-	(37,058)	52,440
Storwater	3	4,161	2,021	(2,289)	3,893	4,161	2,063	(2,394)	3,830
CWMS	3	18,121	764	(6,603)	12,282	16,227	-	(6,811)	9,416
Water Supply	3	1,371	148	(614)	905	1,371	148	(645)	874
Kerb & Water	3	8,034	438	(2,682)	5,790	8,034	545	(2,770)	5,809
Footpaths	3	2,431	636	(859)	2,208	2,431	1,194	(915)	2,710
Plant & Equipment		-	6,215	(3,195)	3,020	-	5,810	(2,845)	2,965
Other Assets		-	3,440	(1,592)	1,848	-	3,737	(1,740)	1,997
Information Technology		-	505	(151)	354	-	240	(119)	121
Furniture & Fittings		-	378	(377)	1	-	378	(377)	1
Office equipment		-	297	(286)	11	-	363	(299)	64
Buildings	2	18,914	2,201	(10,741)	10,374	18,914	2,597	(11,037)	10,474
<b>Total IPP&amp;E</b>		305,775	27,185	(79,926)	253,034	221,038	21,835	(95,191)	147,682
<b>Comparatives</b>		305,775	23,664	(77,354)	252,084	305,775	27,185	(79,926)	253,034

*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 2022**

**Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT**

	2021 \$'000	Carrying Amounts Movement During the Year \$'000								2022 \$'000
	Carrying Amount	Additions		Disposals	Dep'n	Adjust	Transfers		Net Reval'n	Carrying Amount
		New / Upgrade	Renewals				In	Out		
Capital Work in Progress	-	96	48	-	-	-	-	-	-	144
Land	11,404	-	-	-	-	-	-	-	-	11,404
Structures	6,470	437	44	(28)	(242)	3	-	-	-	6,684
Sealed Roads	55,771	215	1,677	(374)	(1,009)	-	280	-	(17,811)	38,749
Unsealed Roads	138,703	-	2,052	(626)	(1,330)	-	-	(280)	(86,079)	52,440
Storwater	3,893	42	-	-	(105)	-	-	-	-	3,830
CWMS	12,282	18	174	(346)	(338)	-	-	-	(2,374)	9,416
Water Supply	905	-	-	-	(31)	-	-	-	-	874
Kerb & Water	5,790	-	142	(18)	(105)	-	-	-	-	5,809
Footpaths	2,208	539	35	(7)	(65)	-	-	-	-	2,710
Plant & Equipment	3,020	16	556	(300)	(327)	-	-	-	-	2,965
Other Assets	1,848	118	184	(4)	(149)	-	-	-	-	1,997
Information Technology	354	69	51	(229)	(72)	-	-	(52)	-	121
Furniture & Fittings	1	-	-	-	-	-	-	-	-	1
Office equipment	11	14	-	-	(13)	-	52	-	-	64
Buildings	10,374	138	445	(21)	(462)	-	-	-	-	10,474
Total IPP&E	253,034	1,702	5,408	(1,953)	(4,248)	3	332	(332)	(106,264)	147,682
Comparatives	252,084	2,687	2,385	(216)	(3,957)	-	107	(107)	-	253,034

*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 2022**

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

**Valuation of Assets**

**General Valuation Principles**

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

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

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

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

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

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

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

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

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

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

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



**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

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

**Transfers between asset classes**

Transfers between Sealed Roads, Unsealed Roads, Information Technology and Office Equipment occurred during FY22 to better represent Council's fixed assets recorded under those asset classes compared to Council source documentation. Historically, both sealed and unsealed roads had been captured wholistically within Councils' records. As part of refining and providing more detailed information around such assets, these were separated over time to identify between the two categories. As such, the transfers reflective in FY22 represent the alignment between Councils source documentation and the fixed asset information held on record. The same principle applies to both Information Technology and Office Equipment.

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

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

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

**Plant, Furniture & Equipment**

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

**Building & Other Structures**

Buildings – masonry	50 to 90 years
Buildings – other construction	20 to 40 years
Park Structures – masonry	50 to 90 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 – Surface	15 to 25 years
Sealed Roads – Structure	20 to 50 years
Unsealed Roads	10 to 20 years
Bridges – Concrete	80 to 90 years

**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

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

Paving & Footpaths, Kerb & Gutter	80 to 90 years
Drains	80 to 90 years
Culverts	50 to 75 years
Flood Control Structures	80 to 90 years
Dams and Reservoirs	80 to 90 years
Bores	20 to 40 years
Reticulation Pipes – PVC	70 to 80 years
Reticulation Pipes – other	25 to 75 years
Pumps & Telemetry	15 to 25 years
Other Assets	4 to 25 years

**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 Feild Services Property Consultants and Valuers as at 1 July 2015 and pursuant to Council's election are disclosed at deemed costs. Additions are recognised on a costs basis.

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

**Infrastructure**

Sealed Roads, Unsealed Roads and Community Wastewater Management System assets were valued by Assetic Pty Ltd - Property Consultants and Valuers in conjunction with Council Officers, as at 30 June 2022. All acquisitions made after the respective dates of valuation are recorded at cost. Council's non-current valuation parameters (condition, useful life, unit rates and residual values) have been re-assessed during this process by Assetic Pty Ltd which are in accordance with the principles and guidelines of the current Australian Accounting Standards. This has resulted in significant decrements in the valuations of these assets classes.

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

**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**  
**Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT**

Council has undertaken a detailed revaluation process for its entire road network, both sealed and unsealed roads (in addition to its CWMS infrastructure). This process involved applying Accounting Standard AASB13 Fair Value Measurement to apply accurate and current replacement unit rates and an anticipated useful life for all components of a roads structure, across the various road network classifications which are based on intended use.

This resulted in a change to Councils unsealed road network valuation reflective of a decrement of \$86.079M. In addition, there was a sealed roads decrement in valuation of \$17.8M and a decrement of \$2.374M against Councils CWMS infrastructure. The changes are a result of changes in valuation parameters such as condition, useful life and unit rates, which affect the fair value of these assets.

**Buildings & Other Structures**

Buildings and other structures 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. Council is expecting to have its Buildings and Other Structure assets revalued in the 2022/2023 financial year.

**Stormwater**

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.

**Water Supply**

Water Supply assets were valued by Gayler Professional Engineering during the reporting period ended 30 June 2017. Council is expecting to have its Water Supply assets revalued in the 2022/2023 financial year.

**Kerb and Water**

Kerb and Water assets were valued by Assetic Pty Ltd - Property Consultants and Valuers during the period ending 30 June 2015. Council is expecting to have its Kerb and Water assets revalued in the 2022/2023 financial year.

**Footpaths**

Footpath assets were valued by Assetic Pty Ltd - Property Consultants and Valuers during the period ending 30 June 2015. Council is expecting to have its Footpath assets revalued in the 2022/2023 financial year.

**Plant, Furniture & Equipment**

These assets are recognised on the cost basis.

**All other assets**

These assets are recognised on the cost basis.



**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 8 - LIABILITIES**

		2022 \$'000		2021 \$'000	
<b>TRADE &amp; OTHER PAYABLES</b>	<b>Notes</b>	<b>Current</b>	<b>Non-current</b>	<b>Current</b>	<b>Non-current</b>
Goods & Services		1,960		1,198	145
Payments received in advance		2,028	-	1,484	-
Accrued expenses - employee entitlements		120	-	225	-
Accrued expenses - other		19	-	21	-
		<u>4,127</u>	<u>-</u>	<u>2,928</u>	<u>145</u>
 <b>BORROWINGS</b>					
Loans		404	1,818	352	2,227
		<u>404</u>	<u>1,818</u>	<u>352</u>	<u>2,227</u>
 <i>All interest bearing liabilities are secured over the future revenues of the Council.</i>					
 <b>PROVISIONS</b>					
Long Service Leave Employee entitlements (including oncosts)		362	163	497	102
Annual Leave Employee entitlements (including oncosts)		646	-	564	-
Future reinstatement / restoration, etc		-	123	-	76
		<u>1,008</u>	<u>286</u>	<u>1,061</u>	<u>178</u>

**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 8 - LIABILITIES con't**

<b><i>Movements in Provisions - 2022 year only</i></b> <i>(current &amp; non-current)</i>	<i>Future Reinstatement</i>
<i>Opening Balance</i>	76
<i>Add Unwinding of present value discounts</i>	-
<i>Additional amounts recognised</i>	47
<i>(Less) Payments</i>	-
<i>Unused amounts reversed</i>	-
<i>Add (Less) Remeasurement Adjustments</i>	-
<i>Closing Balance</i>	<hr/> 123 <hr/>

**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 9 - RESERVES**

<b>ASSET REVALUATION RESERVE</b>		<b>1/7/2021</b>	<b>Net Increments/ (Decrements)</b>	<b>Transfers, Impairments</b>	<b>30/6/2022</b>
	<b>Notes</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Land		8,531	-	-	<b>8,531</b>
<i>Sealed Roads</i>		84,614	(17,811)	-	<b>66,803</b>
<i>Unsealed Roads</i>		103,071	(86,079)	-	<b>16,992</b>
<i>Stormwater</i>		1,956	-	-	<b>1,956</b>
<i>CWMS</i>		9,773	(2,374)	-	<b>7,399</b>
<i>Water Supply</i>		856	-	-	<b>856</b>
Buildings		6,036	-	-	<b>6,036</b>
Structures		3,293	-	-	<b>3,293</b>
Other Assets		72	-	-	<b>72</b>
<b>TOTAL</b>		<b>218,202</b>	<b>(106,264)</b>	<b>-</b>	<b>111,938</b>
<b>Comparatives</b>		<b>218,202</b>	<b>-</b>	<b>-</b>	<b>218,202</b>

<b>OTHER RESERVES</b>	<b>1/7/2021</b>	<b>Transfers to Reserve</b>	<b>Transfers from Reserve</b>	<b>30/6/2022</b>
Water Schemes Reserve	122	-	-	<b>122</b>
Meals on Wheels Replacement	8	-	-	<b>8</b>
Tintinara Airfield	33	-	-	<b>33</b>
Open Spaces	45	-	-	<b>45</b>
Committed Funds Reserve	68	-	-	<b>68</b>
Community Waste Water Management	1,120	211	-	<b>1,331</b>
Unexpended Grants Reserve	1,596	-	(1,596)	<b>-</b>
<b>TOTAL OTHER RESERVES</b>	<b>2,992</b>	<b>211</b>	<b>(1,596)</b>	<b>1,607</b>
<b>Comparatives</b>	<b>1,622</b>	<b>1,846</b>	<b>(476)</b>	<b>2,992</b>

**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).



**Audit Report - Financial Statements**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 9 - RESERVES**

**(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**

Contained 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 currently recognised as revenue upon receipt. This reserve has been removed due to changes in the Australian Accounting Standards.

**Water Schemes Reserve**

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

**Meals on Wheels Replacement**

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

**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 10 - ASSETS SUBJECT TO RESTRICTIONS**

The following note indicates assets that are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.  
As at 30th June 2022, Council did not hold any assets that were subject to restrictions.

**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**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	2022 \$'000	2021 \$'000
Total cash & equivalent assets	5	5,657	5,245
Less: Short-term borrowings	8	-	-
Balances per Cash Flow Statement		<u>5,657</u>	<u>5,245</u>

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

Net Surplus (Deficit)	1,028	2,572
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	4,248	3,957
Fair value adjustments	-	-
Equity movements in equity accounted investments (increase)/decrease	-	-
Net increase (decrease) in unpaid employee benefits	8	28
Premiums & discounts recognised & unwound	-	-
Change in allowances for under-recovery	2	-
Non-cash asset acquisitions	-	-
Grants for capital acquisitions treated as Investing Activity	(1,083)	(1,804)
Net (Gain) Loss on Disposals	1,463	(22)
	<u>5,666</u>	<u>4,731</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(416)	1,132
Net (increase) decrease in inventories	(124)	32
Net (increase) decrease in other current assets	-	-
Net increase (decrease) in trade & other payables	1,057	(657)
Net increase (decrease) in other provisions	47	-
Net increase (decrease) in other liabilities	-	-
<b>Net Cash provided by (or used in) operations</b>	<u><b>6,230</b></u>	<u><b>5,238</b></u>

**(c) Financing Arrangements**

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

Bank Overdrafts	-	-
Corporate Credit Cards	31	50
LGFA Cash Advance Debenture facility	2,357	2,320

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 2022**

**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				
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000				
<b>Business Undertakings</b>	<b>1,267</b>	1,207	<b>927</b>	949	<b>340</b>	258	-	-	<b>155,224</b>	22,870
<b>Community Services</b>	<b>172</b>	288	<b>977</b>	949	<b>(805)</b>	(661)	<b>120</b>	235	-	18,692
<b>Culture</b>	<b>13</b>	3	<b>74</b>	83	<b>(61)</b>	(80)	<b>8</b>	-	-	-
<b>Economic Development</b>	<b>4</b>	13	<b>318</b>	140	<b>(314)</b>	(127)	-	-	-	-
<b>Environment</b>	<b>1,730</b>	1,654	<b>2,280</b>	2,221	<b>(550)</b>	(567)	<b>480</b>	457	-	-
<b>Recreation</b>	<b>15</b>	19	<b>779</b>	638	<b>(764)</b>	(619)	-	-	-	-
<b>Regulatory Services</b>	<b>195</b>	206	<b>684</b>	533	<b>(489)</b>	(327)	<b>10</b>	-	-	-
<b>Transport</b>	<b>1,462</b>	1,849	<b>4,801</b>	3,807	<b>(3,339)</b>	(1,958)	<b>1,462</b>	1,818	-	196,682
<b>Public Works</b>	<b>6</b>	104	<b>1,115</b>	1,823	<b>(1,109)</b>	(1,719)	-	-	-	3,020
<b>Council Administration</b>	<b>12,830</b>	11,034	<b>4,331</b>	4,218	<b>8,499</b>	6,816	<b>4,260</b>	2,632	-	18,441
<b>Private Works</b>	-	2	-	-	-	2	-	-	-	-
<b>TOTALS</b>	<b>17,694</b>	16,379	<b>16,286</b>	15,361	<b>1,408</b>	1,018	<b>6,340</b>	5,142	<b>155,224</b>	259,705

Due to changes in business systems software, assets are no longer identified by function type in 2021/22. As such, all assets have been placed against function type Business Undertakings.

**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 12 (con't) - COMPONENTS OF FUNCTIONS**

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**

**Council Administration**

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

**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 13 - FINANCIAL INSTRUMENTS**

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

**Accounting Policies - Recognised Financial Instruments**

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

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

**Terms & conditions:** Deposits are returning fixed interest rates between 0.3% and 1.05% (2021: 1% and 2%). Short term deposits have an interest rate between 0.1% and 1 % (2021: average, 0.25%).

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

**Receivables - Rates & Associated**

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

**Terms & conditions:** Secured over the subject land, arrears attract interest of 5.05% (2021: 5.02%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

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

**Receivables - Fees & other  
charges**

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

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

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

**Receivables - other levels of  
government**

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

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

**Carrying amount:** approximates fair value.

# Coorong District Council

## Notes to and forming part of the Financial Statements

### Note 13 - FINANCIAL INSTRUMENTS (con't)

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

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

**Carrying amount:** approximates fair value.

**Liabilities - Retirement Home Contributions**

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

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

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

**Liabilities - Interest Bearing Borrowings**

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

**Terms & conditions:** secured over future revenues, borrowings are repayable and interest is charged at fixed (and / or variable) rates between 3.56% and 5.7% (2021: average 4.34%)

**Carrying amount:** approximates fair value.



**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 13 - FINANCIAL INSTRUMENTS (con't)**

**Liquidity Analysis**

<b>2022</b>	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<b><u>Financial Assets</u></b>					
Cash & Equivalents	5,657	-	-	5,657	5,657
Receivables	1,299	-	-	1,299	1,299
Other Financial Assets	-	35	-	35	35
<b>Total</b>	<b>6,956</b>	<b>35</b>	<b>-</b>	<b>6,991</b>	<b>6,991</b>
<b><u>Financial Liabilities</u></b>					
Payables	4,127	-	-	4,127	4,127
Current Borrowings	395	-	-	395	315
Non-Current Borrowings	-	2,164	-	2,164	1,905
<b>Total</b>	<b>4,522</b>	<b>2,164</b>	<b>-</b>	<b>6,686</b>	<b>6,347</b>

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

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

	<b>30 June 2022</b>		<b>30 June 2021</b>	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$'000	%	\$'000
Other Variable Rates	2.8	11	-	-
Fixed Interest Rates	4.26	2,209	4.34	2,579
		<b>2,220</b>		<b>2,579</b>

**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 13 - FINANCIAL INSTRUMENTS (con't)**

**Net Fair Value**

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

Risk Exposures:

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

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

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

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

**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 14 - COMMITMENTS FOR EXPENDITURE**

	2022	2021
Notes	\$'000	\$'000
<b>Capital Commitments</b>		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Land	-	20
Buildings	350	-
Roads & Footpaths	1,829	-
Information Technology	-	387
Plant & Equipment	938	-
	<u>3,117</u>	<u>407</u>
These expenditures are payable:		
Not later than one year	3,117	268
Later than one year and not later than 5 years	-	139
Later than 5 years	-	-
	<u>3,117</u>	<u>407</u>

**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 15 - FINANCIAL INDICATORS**

	2022	2021	2020
<b>Operating Surplus Ratio</b>			
<u>Operating Surplus</u>	8.0%	4.0%	5.7%
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>	4%	5.6%	14%
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.

<b><i>Adjusted Operating Surplus Ratio</i></b>	3.5%	-6.6%	5.1%
<b><i>Adjusted Net Financial Liabilities Ratio</i></b>	18%	17%	25%

**Asset Renewal Funding Ratio**

<u>Outlays on Existing Assets</u>			
Asset Renewals - IAMP	92%	54.8%	87%

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 2022**

**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

	<b>2022</b>	2021
	<b>\$'000</b>	\$'000
Income	<b>17,694</b>	16,379
Expenses	<b>(16,286)</b>	(15,361)
<b>Operating Surplus / (Deficit)</b>	<b>1,408</b>	1,018
 <b>Net Outlays on Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	<b>(5,411)</b>	(2,385)
Add back Depreciation, Amortisation and Impairment	<b>4,248</b>	3,957
Proceeds from Sale of Replaced Assets	<b>490</b>	194
	<b>(673)</b>	1,766
 <b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets <i>(including investment property &amp; real estate developments)</i>	<b>(1,702)</b>	(2,687)
Amounts received specifically for New and Upgraded Assets	<b>1,083</b>	1,804
Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i>	<b>-</b>	-
	<b>(619)</b>	(883)
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>116</b>	1,901

**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 17 – SUPERANNUATION**

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

**Accumulation only Members**

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.5% in 2020-21; 10.0% in 2021-22). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

**Salarylink (Defined Benefit Fund) Members**

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2020-21) of "superannuation" salary.

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

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

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

**Contributions to Other Superannuation Schemes**

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

**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 18 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES**

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position but knowledge of those items is considered relevant to user of the financial report in making and evaluating decisions about the allocation of scarce resources.

**1. LAND UNDER ROADS**

As reported elsewhere in these Statements, Council is of the opinion that it is not possible to attribute a value sufficiently reliably for these assets to qualify for recognition, and accordingly land under roads has not been recognised in these reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

At reporting date, Council controlled 2,485 km of road reserves of average width 20 metres.

**2. POTENTIAL INSURANCE LOSSES**

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

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

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

**3. BANK GUARANTEES**

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to \$50,000 (2021: \$77,281) 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.

**Coorong District Council**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 19 - RELATED PARTY DISCLOSURES**

**KEY MANAGEMENT PERSONNEL**

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 12 persons were paid the following total compensation:

	<b>2022</b>	2021
	\$	\$
Salaries, allowances & other short term benefits	<b>669,206</b>	592,811
Post-employment benefits	<b>75,935</b>	37,556
Long term benefits	<b>28,968</b>	28,514
Termination benefits	-	-
<b>TOTAL</b>	<b>774,109</b>	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:

	<b>2022</b>	2021
	\$	\$
Contributions for fringe benefits tax purposes	-	-
Planning and building applications fees	<b>2,296</b>	-
Rentals for Council property	-	-
<b>TOTAL</b>	<b>2,296</b>	-

**PARTIES RELATED TO KEY MANAGEMENT PERSONNEL**

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



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## **Independent Auditor's Report**

### **To the members of the Coorong District Council**

## **Opinion**

We have audited the accompanying financial report of Coorong District Council (the Council), which comprises the statement of financial position as at 30 June 2022, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

## **Basis for Opinion**

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

## **Council's Responsibility for the Financial Report**

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

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

## **Auditor's Responsibilities for the Audit of the Financial Report**

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

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

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

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

**DEAN NEWBERY**



**Samantha Creten**  
**Partner**

Signed on the 30<sup>th</sup> day of November 2022,  
at 214 Melbourne Street, North Adelaide

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

### Opinion

In our opinion, the Coorong District Council (the Council) has complied, in all material respects, with Section 125 of the *Local Government Act 1999* in relation to the Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2021 to 30 June 2022.

### Basis for opinion

We have audited the Internal Controls of the Council under the requirements of *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2021 to 30 June 2022 have been conducted properly and in accordance with law.

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

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

### The Council's Responsibility for the Internal Controls

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

### Our Independence and Quality Control

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

## **Assurance Practitioner's Responsibilities**

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

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

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

## **Limitation on Use**

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

## **Limitations of Controls**

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

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

**DEAN NEWBERY**



**SAMANTHA CRETEN**  
**PARTNER**

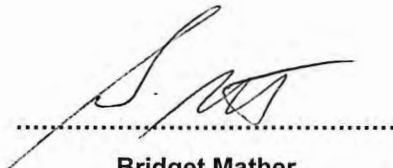
Signed on the 30<sup>th</sup> day of November 2022  
at 214 Melbourne Street, North Adelaide, South Australia, 5006



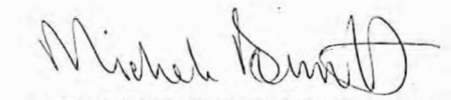
**Coorong District Council**  
**Annual Financial Statements**  
**for the year ended 30 June 2022**  
**CERTIFICATION OF AUDITOR INDEPENDENCE**

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 2022, the Council's Auditor, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



.....  
**Bridget Mather**  
**CHIEF EXECUTIVE OFFICER**



.....  
**Michele Bennetts**  
**PRESIDING MEMBER AUDIT & RISK**  
**COMMITTEE**

Date: 29 November 2022

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## Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Coorong District Council for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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

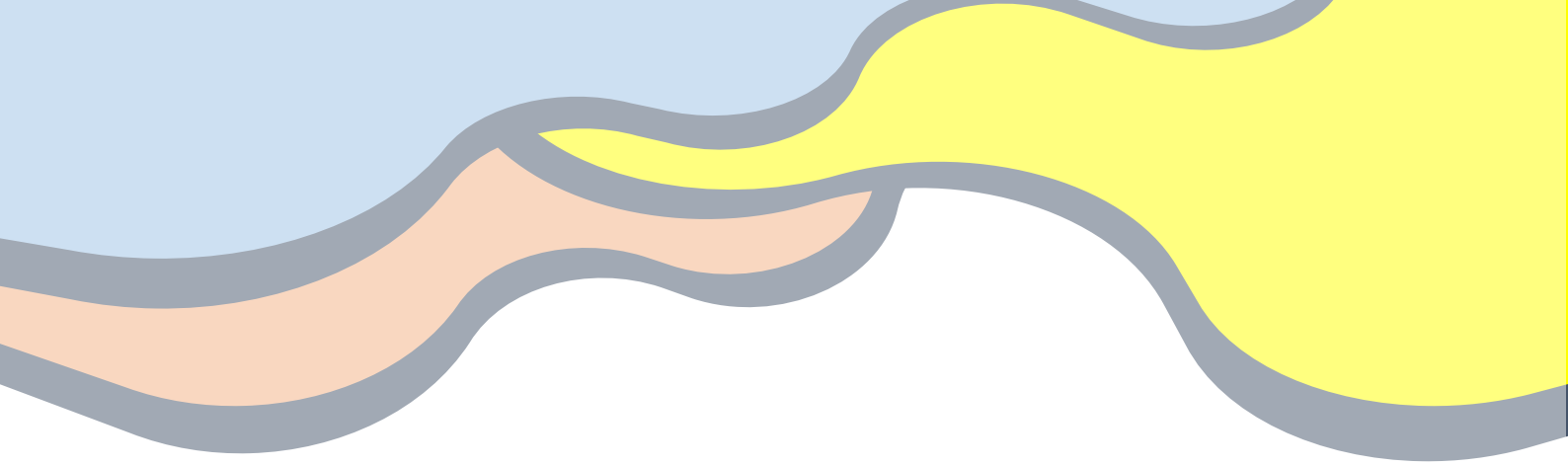


**SAMANTHA CRETEN**

**Partner**

**DEAN NEWBERY**

**Dated this 25<sup>th</sup> day of November 2022**



21/22

MURRAYLANDS & RIVERLAND LOCAL GOVERNMENT ASSOCIATION

# **ANNUAL REPORT**



## Murraylands and Riverland Local Government Association



### Constituent Councils



### Regional Partners



**Government of South Australia**  
Department of Primary Industries  
and Regions





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# ABOUT THE REGION

 <p><b>36,213 sq kilometres</b></p> <p>Nearly half the size of Ireland</p>	 <p><b>8 Major towns</b></p> <p>Murray Bridge, Mannum, Renmark, Berri, Barmera, Loxton, Tailem Bend and Waikerie</p>	 <p><b>73,034</b></p> <p>People live and work in the region</p> <p>(ABS, 2021)</p>
 <p><b>45 years</b></p> <p>Median age</p> <p>(ABS, 2020)</p>	 <p><b>32%</b></p> <p>Of the population is over the age of 60</p> <p>(ABS, 2021)</p>	 <p><b>6,518</b></p> <p>Local businesses</p> <p>(ABS, 2021)</p>
 <p><b>32,301</b></p> <p>Local jobs</p> <p>(NIEIR, 2021)</p>	 <p><b>Coorong</b></p> <p>Home to the Coorong -RAMSAR listed wetland</p>	 <p><b>\$4.232 billion</b></p> <p>Gross Regional Product</p> <p>(NIEIR, 2021)</p>
 <p><b>1 in 5</b></p> <p>Jobs rely on primary production</p> <p>(ABS, 2021)</p>	 <p><b>71 %</b></p> <p>State's wine grape production comes from the Riverland</p> <p>(Riverland Wine, 2022)</p>	 <p><b>First Nations</b></p> <p>Connection to the land dating back nearly 30,000 years</p> <p>(Westell, et al., 2020)</p>
 <p><b>20 %</b></p> <p>Of Australia's commercial citrus industry from the Riverland</p> <p>(Citrus Australia, 2022)</p>	 <p><b>66 %</b></p> <p>Of the region's land use is for agricultural production</p> <p>(Murraylands and Riverland Landscape Board, 2021)</p>	 <p><b>\$374 million</b></p> <p>Spent by visitors to the region per annum</p> <p>(Murraylands and Riverland Landscape Board, 2021)</p>
 <p><b>\$1.2 billion</b></p> <p>Estimated gross value of irrigated production for the region</p> <p>(DEW, 2019)</p>	 <p><b>\$400 million</b></p> <p>Estimated value of the grain industry</p> <p>(including dryland, irrigated and value-add operations)</p>	 <p><b>Nearly 5%</b></p> <p>Contribution of the region's agriculture, forestry, and fishing exports to Australia</p> <p>(ABS, 2020)</p>

# PRESIDENT'S REPORT



Mayor Peter Hunt

Murraylands and Riverland Local Government Association, as a Regional Subsidiary of our constituent councils, has continued to deliver in 2021/22. As President, it is a privilege to witness the coordination and facilitation of our councils and the growing maturity of the collaboration that is occurring.

A significant portion of the work includes the bringing together of the right members of staff from each of our councils and leveraging their contribution to the committees of the association. Through the coalescing of the experience and expertise, the committees have been able to act upon the many plans and strategies we have as an Association. Working with purpose to deliver these strategies ensures that the documents have a life beyond mere compilation. This provides the foundation by which we can collectively pursue operational improvement; either through creation of value or achievement of efficiency.

By way of example, seven of the eight constituent councils came together, to develop one of the initiatives in the 2021-26 Waste and Resource Recovery, and participated in a joint procurement of waste services. Five of the councils sought a full suite of services in alignment to the strategy, while the remaining councils sought components thereof. An anticipated result of this work is a baseline saving in the order of \$5million to \$7million over the minimum life of the contracts.

Moreover, we've seen collective efforts at Local Government level influence other private and public investment in the region. On that note, we welcome the announcement that Peats Soil will receive funding from the Australian Government to build a composting facility in the Riverland.

In addition to the waste and resource recovery example, the Regional Transport and Asset Committee has continued to guide the development of the Regional Road Hierarchy Plan and prioritise roads for funding, predominantly through the Special Local Roads Program, via the application of processes identified in the 2030 Murray and Mallee Road Transport Plan. A highlight of this work was the \$3.7million funding received by councils to progress work on Regionally Significant Roads in 2021/22.

While these successes provide impetus for continued collaboration, there is good reason to lift our sights and look for other opportunities. Some councils already use the discipline and procedures developed through the 2030 Regional Transport Plan to pursue other funding opportunities to improve their road networks. This is to be encouraged and, indeed, is the prerogative of each of the councils. Together, however, there is opportunity to take the information contained in our plans to advocate for network improvements across the region.

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

The Public Health and Wellbeing Committee has been busy throughout 2021/22 too. The fruits of its toil have resulted in the 2022-26 Murraylands and Riverland Public Health and Wellbeing Plan being brought into operation. It's an obligation under the Public Health Act 2011, that councils or groups of councils have a current Public Health Plan. The Murraylands and Riverland were the first region to develop

a Public Health Plan and bring it to operation in 2013. The review process for the current iteration of the Plan has worked through the complexity of meeting obligations under the Act and serving the community by focusing on the role of local government.

The MRLGA CEO Network continues to oversee and provided strategic input into the operations of the Association. In addition to the guidance offered to the activities listed above, the CEO Network have also proved to be a valuable resource in helping to navigate negotiations with the State Government on the development of region plans as prescribed in the Planning, Development and Infrastructure Act 2016. It is pleasing to see that the State Planning Commission is now preparing to develop the plans and has established a Local Government Regional Planning Committee for which both Michael Sedgman and David Beaton are members.

At a political level, the Board, through the Water Position Working Group, have strategically considered the importance of water as a natural resource to the region. With the Murray Darling Basin Plan subject to formal review in 2026, now is the time to start to build a platform that will allow the Association to speak to the matter from the perspective of people and place. The Board is now in a position where it can consider a draft for release to targeted consultation. I thank Cr Andrew Kassebaum, Cr Peter Raison, Cr Melissa Rebbeck and Bridget Mather for their commitment to guiding the project.

In closing, I sincerely thank all constituent councils and MRLGA Board Members for the opportunity afforded to me in being your President. The work and service undertaken by our CEO for the Association as in the past, has been highly valued, and I wish Tim all the very best as he takes time off with his family before pursuing other opportunities.

With that in mind, it is with great pleasure that I welcome Carron McLeod to the role. Carron will bring a wealth of local government experience to the Association, having most recently worked at Bayside City Council in Victoria overseeing Capital Works.

I particularly want to also thank Deputy President, Mayor Caroline Phillips, who, in her first year in the role, has seamlessly taken up the mantle of representing the region through involvement in the SA Regional Organisation of Councils. In my absence, Mayor Phillips has also presided over two meetings of the Association in the last 12 months. It's great reassurance knowing that support is nearby when you need it.

As I look to the next 12-18 months, I see good cause for our councils to continue to support the MRLGA. With new state and federal governments elected, it is important that local government demonstrate a coordinated and cohesive approach to advocating for their communities and prosecuting a case for a strategic approach to regional development.

The final acknowledgement goes to those Mayors and Councilors that have served our communities over the last term and in a number of cases many terms of local government. I know that some do not intend to stand for reelection and I want to thank them sincerely for the contributions they have given to public service across our region. There's a lot of work that goes unseen in these roles, plenty of expectation and a responsibility to carry out our duties in the interest of all, without partiality. This of course is a privilege, but it's important to note that it doesn't always come without sacrifice.



# MRLGA Board and Committees

## Board Members

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

## Deputy Delegates (Proxy Members)

Berri Barmera Council (BBC)	Cr Ella Winnall, Deputy Mayor
Coorong District Council (CDC)	Cr Jeff Arthur, Deputy Mayor
District Council of Loxton Waikerie (DCLW)	Cr Trevor Norton, Deputy Mayor
District Council Karoonda East Murray (DCKEM)	Cr Daryl Sparks, Deputy Mayor
Mid Murray Council (MMC)	Cr Simone Bailey, Deputy Mayor
Renmark Paringa Council (RPC)	Cr Henry De Rieu, Deputy Mayor
Rural City of Murray Bridge (RCMB)	Cr Wayne Thorley, Deputy Mayor
Southern Mallee District Council (SMDC)	Cr Paul Ireland, Deputy Mayor

## South Australian Regional Organisation of Councils (SAROC) Representatives

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

## CEO Network

Berri Barmera Council (BBC)	Dylan Strong
Coorong District Council (CDC)	Bridget Mather
District Council of Loxton Waikerie (DCLW)	David Beaton
District Council of Karoonda East Murray (DCKEM)	Martin Borgas
Mid Murray Council (MMC)	Ben Scales
Renmark Paringa Council (RPC)	Tony Siviour
Rural City of Murray Bridge (RCMB)	Michael Sedgman
Southern Mallee District Council (SMDC)	Matthew Sherman
Murraylands and Riverland Local Government Association (MRLGA)	Carron McLeod
Regional Development Australia, Murraylands and Riverland (RDAMR, Guest)	Ben Fee

## Regional Transport and Asset Committee

RPC	Mayor Neil Martinson	Chair, MRLGA Board Member
BBC	Mayor Peter Hunt	Ex officio, MRLGA President
BBC	David Pluckhahn	Manager Infrastructure Services
BBC	Ted Perera	Assets Management Engineer
CDC	Matt James	Director Infrastructure & Assets
CDC	James Clarke	Manager Construction & Maintenance
DCLW	Greg Perry	Director of Infrastructure Services
DCLW	Domenic Perre	Coordinator Capital Projects and Roads
DCKEM	Martin Borgas	CEO
DCKEM	Calvin Hoyer	General Manager, Infrastructure
MMC	David Hassett	Director Infrastructure & Field Services

MMC	Russell Pilbeam	Asset Management Coordinator
RPC	Stephen Whitehead	Director Infrastructure & Environmental Services
RPC	Tarik Wolf	Manager Infrastructure Planning
RCMB	Heather Barclay	General Manager Assets & Infrastructure
RCMB	Jason Vaudin	Manager City Infrastructure
SMDC	Matthew Sherman	CEO
MRLGA	Carron McLeod	CEO
RDAMR	Jason Bielby	Regional Development Manager

### Regional Public Health and Wellbeing Committee

MRLGA	Mayor Hunt	President
MRLGA	Carron McLeod	Chief Executive Officer
BBC	Andrew Haigh (Deputy Chair)	Manager Community Development
CDC	Cr Sharon Bland	Councillor
CDC	Myles Somers (Chair)	Director Community and Corporate Services
CDC	Kellie Jaensch	Snr Community & Tourism Development Officer
DCKEM	Katrina Fromm	Deputy Chief Executive Officer
DCLW	Cheryle Pedler	Manager Environmental Services
MMC	Jake McVicar	Director Environmental Services
MMC	Caroline Thomas	Environmental Health Officer
RPC	Stephanie Brookes	Community Development Team Leader
RPC	Rebecca Hunt	Environmental Health Officer
RCMB	Reginald Budarick	Manager Community Services
RCMB	Geoff Parsons	Manager Development & Regulation
SMDC	Shilo Wyatt	Manager Property & Development Services

### Water Paper Working Group

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

### Local Government Regional Planning Committee Representatives

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

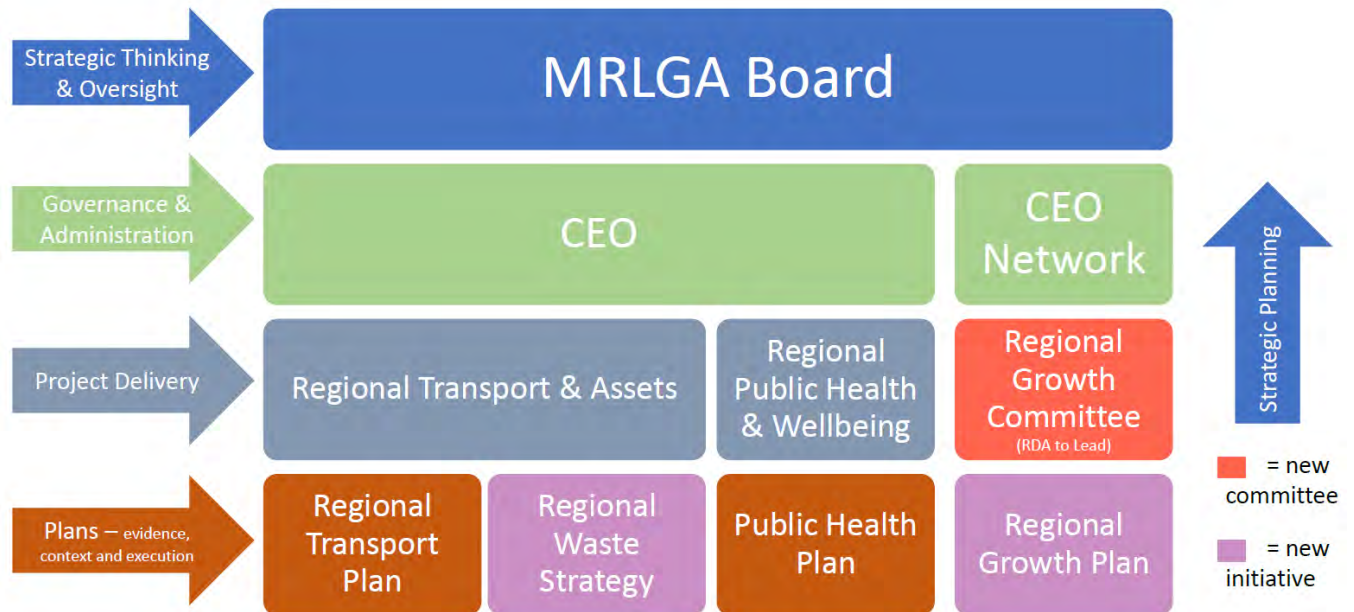
### Zone Emergency Management

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

### Murraylands Riverland Plan, Steering Committee Representatives

RDA MR	Ben Fee	CEO
Landscape Board MR	Andrew Meddle	CEO
MRLGA	Tim Smyth	CEO
Murraylands Council	Michael Sedgman	CEO, Rural City Murray Bridge
Riverland Council	David Beaton	CEO, District Council Loxton Waikerie

# MRLGA Structure



## MRLGA Activity

### MRLGA Board:

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

1. Friday 13 August 2021
2. Friday, 22 October 2021
3. Friday, 25 February 2022
4. Friday, 6 May 2022

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

- Endorsed the 2020-2025 MRLGA Strategic Plan
- Received \$42,500 grant to support the development of a Water Position Paper. The Project Working Group developed a draft Water Position Paper and Regional Impact Statement as a strategic advocacy tool.
- Endorsed and completed joint-tendering for waste services in accordance with the Regional Waste and Resource Recovery Strategy.
- Adopted the Regional Public Health and Wellbeing Plan for the region.

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

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



## **SA Regional Organisation of Councils**

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

MRLGA representatives at SAROC in 2021/22 were President, Mayor Peter Hunt and Deputy President Mayor Caroline Phillips.

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

- Regional Housing Policy Toolkit, led by Spence Gulf Cities
- Regional homelessness and housing affordability
- Hoarding and squalor
- Regional Health Workforce Toolkit
- SA Regional Road Priority Project, Regional Local Road (Mapping and Priorities)
- Fair rating of electricity generators
- Work Health and Safety Regulations altered and the implications on (mining) Borrow Pits
- Increasing South Australia's Influence at the National General Assembly
- South Australian Local Government Grants Commission – Distribution Formula
- A Community Wellbeing Alliance pilot program

## **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, 20 September 2021
2. Monday, 22 November 2021
3. Monday, 14 February 2022
4. Wednesday 20 April 2022
5. Wednesday, 15 June 2021

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

- Endorsed a letter being prepared and sent to the Minister for Planning and Local Government informing that the region is not yet in a position to form a Joint Planning Board (JPB) but is willing to explore options.
- Ray Jackson, CFS Regional Commander Region 3, presented on recent fire experience, including the recovery process, building resilience, impacts to business and would seek representations from councils to sit on the Bushfire Management Committee.
- Council's future subscription models
- A Service Provision Review
- Murraylands and Riverland Plan (in response to Future Drought Fund and funding from PIRSA)
- Provided guidance to the combined Waste Services Tender and Contracts initiative
- Partnering with Landscape Board, MR to advocate for legislative changes which support Local Councils to respond to the issues and dangers caused by Motor Bikes on Roadsides.

## **Regional Transport and Assets (RTA) Committee**

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

1. Friday, 24 September 2021
2. Friday, 4 March 2022
3. Thursday 21 April 2022

Key activities of the committee included:

- A minor update to the 2030 Regional Transport Plan during FY 21/22 which included;
  - Update to the Regional Roads Action Plan which was endorsed in March 2022 by the RTA Committee
  - Update to the Roads Database Calculator which was endorsed in April 2022
  - Subsequent submission of six projects for SLRP funding in May 2022
- Enhancement of MRLGA Regional Roads GIS
  - Submitted in June 2022 (final presentation to be completed at next RTA meeting)
- Roads Construction and Maintenance Standards Update
  - Submitted in August 2022 but completed mostly in FY 21/22 (final presentation to be completed at next RTA meeting)
- Co-ordinated the application process for Councils to the Special Local Roads Program.

## **Regional Public Health and Wellbeing Committee**

The MRLGA Regional Public Health and Wellbeing Committee includes Directors, Managers, 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, 7 July 2021
2. Thursday, 14 October 2022
3. Friday, 28 January 2022
4. Tuesday, 22 March 2022
5. Tuesday, 24 May 2022

Key activities of the committee included:

- Progressed Regional Public Health and Wellbeing Plan by:
  - Consultant presentation of Final Plan to committee October 2021
  - Plan submitted to the Chief Public Health Officer 29 October 2021 for endorsement (and was subsequently endorsed by CPHO on 31 January 2022).
  - Plan submitted for graphic design March 2022
  - Released Plan to Constituent Councils and Public June 2022.
- Public Health and Wellbeing Committee Strategy Workshop
  - MRLGA Public Health & Wellbeing Online Workshop was held in conjunction with Strategic Matters and Leanne Muffet.
  - The Committee assessed the workshop held on the 28 January 2022 to be a success and fulfilled the perceived regional outcomes. Due to the success of the workshop, the forum was not needed.
- Preparation began on section 52 (*Public Health Act 2011*) reports for the Deputy Chief Public Health Officer for submission in September 2022.

## **Water Position Working Group**

MRLGA successfully received a \$42,500 grant from Building Better Regions Fund (BBRF) in 21/22 to support the development of a water position paper. Jacobs Consulting were engaged to prepare the paper in response to stakeholder workshops, working group meetings, census data and specialist knowledge on the Murray Darling Basin.

Meetings with the Working Group were held in 20/21 as well as on 10 August 2021, 31 August 2021, 8 September 2021, 15 December 2021, 3 March 2022, 14 April 2022 and 18 May 2022 of 21/22. Stakeholder meetings were also held on 23 and 24 February 2022, 24 May 2022 and a Board presentation on 6 May 2022.

The paper intends to :

- Acknowledge the regions dependency on water, and begin to decipher the role Local Government can play in water advocacy and water management,

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

The document is accompanied by a Regional Impact Statement and will be finished in 22/23, albeit the document will be updated overtime as the Association continues to expand its water advocacy.

### **Regional LGA's, Chief Executive Officers**

The Regional LGA's Chief 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, 8 July 2021
2. Monday, 6 September 2021
3. Tuesday, 8 February 2022
4. Thursday, 28 April 2022

Functions of the Management Group include:

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

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

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

### **Future Drought Fund**

#### **Murraylands and Riverland Plan, Steering Committee**

Partnership with RDA(MR) and Landscape Board MR

In 20/21 the preparation of the MR Plan begun. It was initiated and prioritised through the Regional Drought Resilience Planning Program and was funded through the Australian Government's Future Drought Fund and the Government of South Australia.

A partnership between Regional Development Australia, Murraylands and Riverland (RDAMR), Landscape Board, Murraylands and Riverland and Murraylands & Riverland Local Government Association formed to begin the preparation of a plan for the region, with RDAMR leading the process.

To support the direction of the plan, a Steering Committee was formed from representatives from each partner, PIRSA and community. This included the CEO of MRLGA, CEO of Rural City of Murray Bridge and CEO of District Council of Loxton Waikerie.

The Murraylands and Riverland (MR) Plan was finalised as draft in May 2022 and submitted to PIRSA and CSIRO for review.

It's envisaged the Plan will be endorsed in 22/23 and initiatives outlined in the document will be aligned to future funding opportunities and non funding opportunities to advance resilience in the region and it prepares for future drought.

### **Government Engagement and Advocacy**

The following engagement has occurred with Government

- Victorian Cross Border Commissioner – COVID-19 impacts, – Strategic Planning Consultation.
- 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.

### **External Service Agreements**

MRLGA engaged in Service Agreements with Regional Development Australia (Murraylands and Riverland) during 21/22 for:

- Bookkeeping Services and
- Public Health and Wellbeing Co ordinating services.



# 2021 / 2022 Audit

Audit undertaken by Dean Newbery (ABN 30 164 612 890)

Financial Statements prepared by Creative Auditing (ABN 37 158 328 655)

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Dean Newbery  
ABN: 30 164 612 890

## INDEPENDENT AUDITOR'S REPORT

### To the members of the Murraylands and Riverland Local Government Association Authority Report on the Audit of the Financial Report

#### Opinion

We have audited the accompanying financial report of the Murraylands and Riverland Local Government Association (the Authority), which comprises the statement of financial position as at 30 June 2022, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Authority as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

#### Basis for Opinion

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

#### Responsibility for the Financial Report

The Board of Management is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the need of the directors. The Board of Management's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board of Management is responsible for assessing the Authority'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 Authority or to cease operations, or has no realistic alternative but to do so. The Board of Management of the Authority is responsible for overseeing the financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Report**

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority'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 the 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 Authority'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 Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

**DEAN NEWBERY**



**Samantha Creten**  
**Partner**

Signed on the 9<sup>th</sup> day of November 2022  
at 214 Melbourne Street, North Adelaide

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## Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Murraylands and Riverland Local Government Association for the year ended 30 June 2022, 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*.



**Samantha Creten**

**Partner**

**DEAN NEWBERY**

**Dated this 9<sup>th</sup> day of November 2022**



# **Murraylands and Riverland Local Government Association**

**General Purpose Financial Reports  
for the year ended 30 June 2022**

**Murraylands and Riverland Local Government Association**  
**Annual Financial Statements**  
**for the year ended 30 June 2022**

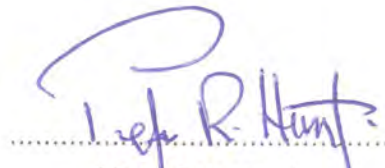
**CERTIFICATION OF FINANCIAL STATEMENTS**

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

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Associations's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Association provide a reasonable assurance that the Association's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Association's accounting and other records.



.....  
Carron McLeod  
**CHIEF EXECUTIVE OFFICER**



.....  
Mayor Peter Hunt  
**CHAIRPERSON**

**Date:** 9 November 2022

**Murraylands and Riverland Local Government Association**  
**General Purpose Financial Reports**  
**for the year ended 30 June 2022**

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**Murraylands and Riverland Local Government Association**  
**Statement of Comprehensive Income**  
**for the year ended 30 June 2022**

		2022	2021
	Notes	\$	\$
<b>INCOME</b>			
Council subscriptions	2	199,695	179,795
Grants, subsidies and contributions	2	82,783	115,242
Investment income	2	6,478	6,555
<b>Total Income</b>		<u>288,956</u>	<u>301,592</u>
<b>EXPENSES</b>			
Materials, contracts & other expenses	3	373,836	292,930
<b>Total Expenses</b>		<u>373,836</u>	<u>292,930</u>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<u>(84,880)</u>	<u>8,662</u>
<b>Other Comprehensive Income</b>		<u>          </u>	<u>          </u>
<b>Total Other Comprehensive Income</b>		<u>-</u>	<u>-</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u>(84,880)</u>	<u>8,662</u>

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

**Murraylands and Riverland Local Government Association**  
**Statement of Financial Position**  
**as at 30 June 2022**

		2022	2021
	Notes	\$	\$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4	897,507	1,030,339
Trade & other receivables	4	30,071	9,154
<b>Total Current Assets</b>		<u>927,578</u>	<u>1,039,493</u>
<b>Total Assets</b>		<u>927,578</u>	<u>1,039,493</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	5	41,515	68,550
<b>Total Current Liabilities</b>		<u>41,515</u>	<u>68,550</u>
<b>Total Liabilities</b>		<u>41,515</u>	<u>68,550</u>
<b>NET ASSETS</b>		<u>886,063</u>	<u>970,943</u>
<b>EQUITY</b>			
Accumulated Surplus		<u>886,063</u>	<u>970,943</u>
<b>TOTAL EQUITY</b>		<u>886,063</u>	<u>970,943</u>

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



**Murraylands and Riverland Local Government Association**  
**Statement of Changes in Equity**  
**for the year ended 30 June 2022**

		Acc'd Surplus	TOTAL EQUITY
2022	Notes	\$	\$
Balance at end of previous reporting period		970,943	970,943
Restated opening balance		970,943	970,943
<b>Net Surplus / (Deficit) for Year</b>		<b>(84,880)</b>	<b>(84,880)</b>
<b>Balance at end of period</b>		<b>886,063</b>	<b>886,063</b>
2021			
Balance at end of previous reporting period		962,281	962,281
Restated opening balance		962,281	962,281
<b>Net Surplus / (Deficit) for Year</b>		<b>8,662</b>	<b>8,662</b>
<b>Balance at end of period</b>		<b>970,943</b>	<b>970,943</b>

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

# Murraylands and Riverland Local Government Association

## Statement of Cash Flows

for the year ended 30 June 2022

		2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$	\$
<b>Receipts:</b>			
Council subscriptions		170,922	179,795
Investment receipts		6,478	6,555
Grants utilised for operating purposes		82,783	126,673
Other revenues		7,856	-
<b>Payments:</b>			
Materials, contracts & other expenses		(400,871)	(227,947)
<b>Net Cash provided by (or used in) Operating Activities</b>		<b>(132,832)</b>	<b>85,076</b>
<b>Net Increase (Decrease) in cash held</b>		<b>(132,832)</b>	<b>85,076</b>
Cash & cash equivalents at beginning of period	6	1,030,339	945,263
<b>Cash &amp; cash equivalents at end of period</b>	6	<b>897,507</b>	<b>1,030,339</b>

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

# **Murraylands and Riverland Local Government Association**

## **Notes to and forming part of the Financial Statements**

**for the year ended 30 June 2022**

### **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 Association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

##### **1.4 Rounding**

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

#### **2 The Local Government Reporting Entity**

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

The Constituent Councils are:

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

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

#### **3 Income recognition**

##### **3.1 Revenue**

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

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

# **Murraylands and Riverland Local Government Association**

## **Notes to and forming part of the Financial Statements**

**for the year ended 30 June 2022**

### **Note 1 - Significant Accounting Policies**

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 Association to acquire or construct a recognisable non-financial asset that is to be controlled by the Association. In this case, the Association recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

#### **4 Cash, Cash Equivalents and Other Financial Instruments**

##### **4.1 Cash, Cash Equivalent Assets**

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

##### **4.2 Other Financial Instruments**

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

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

#### **5 Payables**

##### **5.1 Goods & Services**

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

##### **5.2 Payments Received in Advance & Deposits**

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

#### **6 GST Implications**

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

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

#### **7 New and amended standards and interpretations**

The Association applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2021. New standards and amendments relevant to the Association are listed below. The Association has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

**Murraylands and Riverland Local Government Association**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 2 - INCOME**

	2022	2021
Notes	\$	\$
<b>COUNCIL SUBSCRIPTIONS</b>		
General subscriptions	199,695	179,795
	<u>199,695</u>	<u>179,795</u>
<b>INVESTMENT INCOME</b>		
Interest on investments:		
Local Government Finance Authority	6,478	6,555
	<u>6,478</u>	<u>6,555</u>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>		
Other grants, subsidies and contributions		
Regional Capacity Buildings	42,783	42,151
Riverland Social Indicators	-	38,091
M & R Regional Waste Strategy	-	35,000
Community Wellbeing Alliance	40,000	-
	<u>82,783</u>	<u>115,242</u>
<i>The functions to which these grants relate are shown in Note 12.</i>		
<b>Sources of grants</b>		
Commonwealth government	42,783	115,242
State government	40,000	-
	<u>82,783</u>	<u>115,242</u>



**Murraylands and Riverland Local Government Association**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 3 - EXPENSE**

	2022	2021
Notes	\$	\$
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>		
<u>Prescribed Expenses</u>		
Auditor's Remuneration		
- Auditing the financial reports	3,200	3,100
Elected members' expenses	3,200	3,155
Subtotal - Prescribed Expenses	6,400	6,255
<u>Other Materials, Contracts &amp; Expenses</u>		
Accounting Software	2,347	4,079
Administration Support	7,433	11,473
CEO Succession Planning	21,793	-
Executive Officer Contract Services	121,780	119,296
Insurance	4,804	7,701
Meeting Expenses	2,140	1,122
Project Expenditure	202,719	142,058
Website Maintenance	4,116	-
Sundry	304	946
Subtotal - Other Materials, Contracts & Expenses	367,436	286,675
	373,836	292,930

# Murraylands and Riverland Local Government Association

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

### Note 4 - CURRENT ASSETS

		2022	2021
	Notes	\$	\$
<b>CASH &amp; EQUIVALENT ASSETS</b>			
Cash on Hand and at Bank		156,621	145,932
Deposits at Call		740,886	884,407
		<u>897,507</u>	<u>1,030,339</u>
<b>TRADE &amp; OTHER RECEIVABLES</b>			
Debtors - general		30,071	1,298
GST Recoupment		-	7,856
		<u>30,071</u>	<u>9,154</u>

**Murraylands and Riverland Local Government Association**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 5 - LIABILITIES**

		2022		2021	
		\$		\$	
<b>TRADE &amp; OTHER PAYABLES</b>	<b>Notes</b>	<b>Current</b>	<b>Non-current</b>	<b>Current</b>	<b>Non-current</b>
Goods & Services		15		28,550	
Payments received in advance		40,000		40,000	
GST Payable		1,500		-	
		<u>41,515</u>	<u>-</u>	<u>68,550</u>	<u>-</u>

**Murraylands and Riverland Local Government Association**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 6 - RECONCILIATION TO CASH FLOW STATEMENT**

**(a) Reconciliation of Cash**

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

	<b>Notes</b>	<b>2022</b>	<b>2021</b>
		<b>\$</b>	<b>\$</b>
Total cash & equivalent assets	4	<b>897,507</b>	1,030,339
Balances per Cash Flow Statement		<b><u>897,507</u></b>	<u>1,030,339</u>

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

Net Surplus (Deficit)	<b>(84,880)</b>	8,662
	<b><u>(84,880)</u></b>	<u>8,662</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	<b>(20,917)</b>	11,431
Net increase (decrease) in trade & other payables	<b>(27,035)</b>	64,983
<b>Net Cash provided by (or used in) operations</b>	<b><u>(132,832)</u></b>	<u>85,076</u>

**Murraylands and Riverland Local Government Association**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 7 - FINANCIAL INSTRUMENTS**

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

**Accounting Policies - Recognised Financial Instruments**

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

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

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

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

**Receivables - Trade and other  
debtors**

**Accounting Policy:** Carried at nominal value

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

**Carrying amount:** approximates fair value .

**Liabilities - Creditors and Accruals**

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

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

**Carrying amount:** approximates fair value.



# Murraylands and Riverland Local Government Association

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

### Note 7 - FINANCIAL INSTRUMENTS (con't)

#### Liquidity Analysis

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

2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b><u>Financial Assets</u></b>	\$	\$	\$	\$	\$
Cash & Equivalents	1,030,339			1,030,339	1,030,339
Receivables	9,154			9,154	9,154
<b>Total</b>	<b>1,039,493</b>	<b>-</b>	<b>-</b>	<b>1,039,493</b>	<b>1,039,493</b>
<b><u>Financial Liabilities</u></b>					
Payables	28,550			28,550	28,550
<b>Total</b>	<b>28,550</b>	<b>-</b>	<b>-</b>	<b>28,550</b>	<b>28,550</b>

**Murraylands and Riverland Local Government Association**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 7 - FINANCIAL INSTRUMENTS (con't)**

**Net Fair Value**

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

Risk Exposures:

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

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

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

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

Expected Credit Losses (ECLs). Association uses an allowance matrix to measure expected credit losses for receivables from individual customers, which comprise a large number of small balances. As rates and annual charges are secured over subject land no allowance for such receivables is made. The following table provides information about Association's ECLs from receivables (excluding secured rates and charges, GST and other amounts held in trust). Impairment analysis is performed each reporting date. ECLS are based on credit history adjusted for forward looking estimates and economic conditions.

**Murraylands and Riverland Local Government Association**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2022**

**Note 8 - RELATED PARTY DISCLOSURES**

**KEY MANAGEMENT PERSONNEL**

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

	<b>2022</b>	2021
	<b>\$</b>	<b>\$</b>
CEO Contract	<b>121,780</b>	119,296
Member Allowances	<b>3,200</b>	3,155
<b>TOTAL</b>	<b>124,980</b>	122,451

**PARTIES RELATED TO KEY MANAGEMENT PERSONNEL**

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

**OTHER RELATED PARTIES**

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

	<b>2022</b>	2021
	<b>\$</b>	<b>\$</b>
Berri Barmera Council	21,630	21,527
Coorong District Council	17,559	16,421
District Council Loxton Waikerie	24,080	23,576
District Council Karoonda East Murra	9,444	8,788
Mid Murray Council	22,800	20,829
Renmark Paringa Council	19,165	19,099
Rural City of Murray Bridge	35,420	33,027
Southern Mallee District Council	11,632	10,708
SLRP Surcharge	37,965	25,820
<b>TOTAL</b>	<b>199,695</b>	<b>179,795</b>

**Description of Services provided to all Related Parties above:**

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

**HEAD OFFICE**

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Dean Newbery  
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## INDEPENDENT AUDITOR'S REPORT

### To the members of the Murraylands and Riverland Local Government Association Authority Report on the Audit of the Financial Report

#### Opinion

We have audited the accompanying financial report of the Murraylands and Riverland Local Government Association (the Authority), which comprises the statement of financial position as at 30 June 2022, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Authority as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

#### Basis for Opinion

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

#### Responsibility for the Financial Report

The Board of Management is responsible for the preparation and fair presentation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the need of the directors. The Board of Management's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board of Management is responsible for assessing the Authority'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 Authority or to cease operations, or has no realistic alternative but to do so. The Board of Management of the Authority is responsible for overseeing the financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Report**

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority'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 the 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 Authority'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 Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

**DEAN NEWBERY**



**Samantha Creten**  
**Partner**

Signed on the 9<sup>th</sup> day of November 2022  
at 214 Melbourne Street, North Adelaide



# Murraylands and Riverland Local Government Association

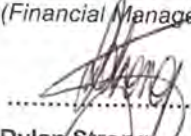
## Annual Financial Statements

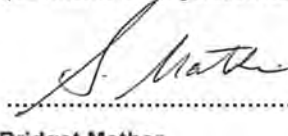
for the year ended 30 June 2022

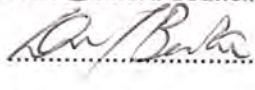
### CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Murraylands and Riverland Local government Association for the year ended 30 June 2022, the Association's Auditor, Dean Newbery & Partners, 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.

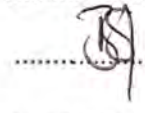
This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.


  
Dylan Strong  
CHIEF EXECUTIVE OFFICER  
Berri-Barmera Council


  
Bridget Mather  
CHIEF EXECUTIVE OFFICER  
Coorong District Council

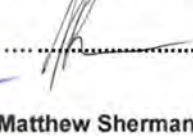
  
David Beaton  
CHIEF EXECUTIVE OFFICER  
District Council Loxton Waikerie

  
Martin Borgas  
CHIEF EXECUTIVE OFFICER  
District Council Karoonda East Murray

  
Ben Scales  
CHIEF EXECUTIVE OFFICER  
Mid Murray Council

  
Tony Siviour  
CHIEF EXECUTIVE OFFICER  
Renmark Paringa Council

  
Michael Sedgman  
CHIEF EXECUTIVE OFFICER  
Rural City of Murray Bridge

  
Matthew Sherman  
CHIEF EXECUTIVE OFFICER  
Southern Mallee District Council

  
Carron McLeod  
CHIEF EXECUTIVE OFFICER  
Murraylands and Riverland Local Government Association

  
Mayor Peter Hunt  
CHAIRPERSON  
Murraylands and Riverland Local Government Association

**HEAD OFFICE**

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Dean Newbery  
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## Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Murraylands and Riverland Local Government Association for the year ended 30 June 2022, 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*.




**Samantha Creten**

**Partner**

**DEAN NEWBERY**

**Dated this 9<sup>th</sup> day of November 2022**



**Thank you** to the MRLGA Board, CEO

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





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