



ANNUAL REPORT 2022-23



ACKNOWLEDGMENT OF COUNTRY

The District Council of Karoonda East Murray acknowledges Aboriginal people as the First Peoples and Nations of the lands and waters we live and work upon. We pay our respects to Elders past, present and emerging. We acknowledge the traditional lands of the Ngarkat people, and we respect their spiritual relationship with their country. The District Council of Karoonda East Murray also acknowledges the Ngarkat people as the traditional custodians of the Ngarkat region and that their cultural and heritage beliefs are still as important to the living Ngarkat people today.

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ABOUT THIS REPORT

The Annual Report continues to provide an opportunity to reflect upon the previous twelve months and the direction of local government. It outlines the organisation's activities and achievements during the past financial year.

In accordance with Section 131 of the Local Government Act the report contains statutory information including financial statements and the work undertaken by the District Council of Karoonda East Murray.



The Year That Was

KEY HIGHLIGHTS

- 2022 Council Elections
- 1 x Citizenship Ceremony held
- 5MU Breakfast Radio live broadcast from APEX Camp Kitchen
- SALA in The Park opening night featuring artist talks
- Science Week - Constellation Stories Karoonda Silos
- Establishment of the Karoonda Community Men's Shed
- Water tank install at the Karoonda Waste Depot
- Karoonda town irrigation water pump upgrade
- Side tipper truck & trailer, cross collaboration with Mt Remarkable Council
- Community Scarecrow Christmas Competition
- Karoonda Podcast & Audio Tour launched
- Opening of the new Borrika Tennis Court
- YAC barista course training
- Australia Day celebrated at the renovated Marama Hall
- Patrol Grading digital map launched
- District Council of East Murray Centenary Celebration
- Footpath and gutter works in Karoonda
- Community planting day at the Karoonda Waste Depot

Your Elected Members

The Council, consisting of the mayor and six councillors, is the decision making body on all policy matters. Ordinary meetings of Council are held on the second Tuesday of every month at 7:30pm.

ELECTED MEMBERS

July - November 2022



Mayor
Caroline Phillips



Deputy Mayor / Elected Member
Daryl Sparks



Elected Member
Kevin Burdett OAM



Elected Member
Simon Martin



Elected Member
Russell Norman



Elected Member
Yvonne Smith



Elected Member
Darren (Fred) Zadow

ELECTED MEMBERS

Elected in November 2022



Mayor
Caroline Phillips



Deputy Mayor / Elected Member
Russell Norman



Elected Member
Hannah Loller



Elected Member
Simon Martin



Elected Member
Gerry Paay



Elected Member
Greg Turner



Elected Member
Darren (Fred) Zadow

ALLOWANCES PAID TO ELECTED MEMBERS

Allowances are determined pursuant to Section 76 of the Local Government Act 1999 and the Local Government (Members Allowances and Benefits) Regulations 2010. The level of allowances (minimum and maximum amounts) are determined by the Remuneration Tribunal which is appointed by the state Government and outside the control of Council.

In addition, a Travel Time Allowance is payable to Council Members, excluding the Principal Member if specific criteria is met in relation to the Council's principal office from their usual place of residence, via the most direct route. These allowances are indexed annually.

The Remuneration Tribunal SA determines council member allowances on a four yearly basis, with an adjustment occurring on the first, second and third anniversaries (November each) to reflect changes in the CPI. Allowances for the current Council are as follows:

Mayor

\$28,768.00 per annum.

Deputy Mayor

\$8,990.00 per annum.

Elected Members

\$7,192.00 per annum.

Allowances are paid to members quarterly in arrears.

ELECTED MEMBER TRAVEL, ACCOMMODATION AND GIFTS

Pursuant to Regulation 35(2) provides that Council must ensure a summary of the details (including the cost) of any interstate and international travel (excluding prescribed interstate travel), including cost of travel, and gifts or hospitality above

the value of \$50.00 either individually or cumulatively are published in its Annual Report. The following information ensures compliance with these requirements:

INTERSTATE AND INTERNATIONAL TRAVEL AND ACCOMMODATION

During the reporting period, there was one instance of prescribed interstate travel incurred by the Mayor for attendance at the Australian Local Government Association Conference in Canberra.

GIFTS AND HOSPITALITY

No gifts or hospitality above the value of \$50.00 either individually or cumulatively were received by Elected Members within the reporting period.

ELECTED MEMBER TRAVEL, ACCOMMODATION AND GIFTS

During 2022/23 the following courses/activities were provided to members of Council:

- LGA Conferences
- Roads and Works Conference
- Strategic and Asset Management Planning
- Budget Workshops
- Road Workshops

INTERNAL REVIEW OF COUNCILS DECISIONS

Section 270 of the Local Government Act 1999 requires that Council must establish grievance procedures for the review of decisions of the Council, employees of the Council and other persons acting on behalf of the Council.

Council received no requests for Internal Review of a Council Decision in the 2022/2023 financial year.



Located only 150km from Adelaide and 110km from Loxton, Karoonda is referred to as **“the Heart of the Mallee”**

Origins of Our Community

The first occupiers of the area were the Ngarkat tribe, whose lands roughly extended north beyond Copeville, south towards Coonalpyn, east to near the border and west to a few miles from the river. By the mid 1800's the pastoralists moved in, mainly due to disease and wars with neighbouring tribes.

The land was taken up for grazing sheep on huge pastoral leases from 1859, when Chucka Bend (Bowhill) Station included where Karoonda stands today. However, these leases were not successful and were abandoned by 1900.

The district was established in 1911 and its economic base is predominantly dry land agriculture, largely based on traditional broad acre grain and wool.

Land Area
4,415
square kms

Population
1,025

Annual
Rain Fall 2022



314mm
Karoonda

COUNCIL PROFILE

The District Council of Karoonda East Murray is a local government authority established under the Local Government Act 1999 whose role is to govern and manage a designated Local Government district. A Mayor and six elected members represent the population.

In 1979 the District Councils of Karoonda (est. 1922) and East Murray (est 1923) amalgamated to form the District Council of Karoonda East Murray.

New offices and chambers were built at 11 Railway Terrace, Karoonda in 1980, from where Council operates today. Office extensions were completed in March 2007.

The district was unique in that the railways were established before close settlement began. Karoonda became a very important rail town, a hub serving sidings and towns in four directions at approximately 8km intervals. There were coaling and watering facilities and workshops and a barn for railcars stationed here.

With the introduction of the railways, settlers began taking up selections, clearing the dense scrub with horse drawn rollers. By 1930 about half the arable land was cleared.

Today's farming practices have seen significant change from the traditional practices of generations past. More sustainable practices have resulted in increased land productivity whilst protecting and enhancing our fragile natural environment.

Karoonda is the major town in the area with a population of 517. The town offers a range of services including access to aged care services, a school, pre-school, cafés, hospital, ambulance, CFS, grocery store, childcare, hotel, chemist and banking via post office. Along with a range of businesses servicing the local and rural sector.

Organisation & Management



Katrina Fromm
Deputy Chief Executive
Officer

Executive Support
Officer
(0.6 FTE)

Senior Corporate
& Community
Administration Officer
(0.8 FTE)

Senior Administration
Officer
(0.8 FTE)

Finance Officer
(0.6 FTE)

Administration
Officer
(1.0 FTE)



Martin Borgas
Chief Executive Officer

Economic Development,
Tourism &
Communications Officer

Mallee Kids Childcare
Coordinator

Mallee Kids Childcare
Educators
(x6 Casual)



Calvin Hoye
General Manager Assets,
Infrastructure & Regulatory
Services

Infrastructure, Works &
Projects Coordinator

Field Worker
(x5)

Vision, Mission & Core Values

Vision

The District Council of Karoonda East Murray is recognised for its strong leadership, progressive community, quality lifestyle, expanding economic opportunities and enhanced natural environment.

Mission

Provide relevant and value-added services and infrastructure that support our entire Council area through effective utilisation of available resources.

Core Values

The following values are the cornerstone of our culture and guide us in achieving our mission:

- Contribution to entire Council area
- Innovation
- Teamwork
- Customer Service
- Employer of Choice
- Respect

Services to the Community

Council makes decisions on policy issues relating to services that are provided for members of the public. The range of services includes:

- Roads
- Stormwater Drainage
- Street Sweeping
- Public Cemeteries
- Seating
- Community Halls
- Environmental Health Matters
- Dog Control
- Recreational/Sporting Facilities
- Footpaths
- Traffic Control Devices
- Tree Planting
- Toilets
- Garbage Collection & Litter Bins
- Immunisation Programs
- Planning Controls
- Housing for the Aged
- Tourism
- Kerbing
- Street Lighting
- Car Parks
- Libraries
- Playground Equipment
- Clean Air Controls
- Parking Controls
- Community Transport
- Childcare

Performance Against Annual Business Plan

GOAL AREA 1 - PROSPEROUS		
	ACTION	STATUS
P1	Embed the Economic Development and Tourism Strategy in both community and Council operations.	Ongoing
P2	Complete Stage 1 one the Karoonda Caravan Park redevelopment.	Complete
P3	Provide support to community and industry groups to attract greater investment.	Ongoing
P4	Continue to promote Karoonda as a great place to work, live or visit.	Ongoing
P5	Identify funding opportunities for current and new businesses.	Ongoing
P6	Strengthen ties between peak industry associations such as the LGA and MRLGA.	Ongoing
P7	Develop a region prospectus for potential investors.	Waiting on grant opportunities
P8	Attract new investment in the Karoonda Industrial Estate.	Carried over
GOAL AREA 2 - LIVEABLE		
	ACTION	STATUS
L1	Review Mallee Kids operating model and growth opportunities.	Complete
L2	Deliver a balanced capital works program prioritising renewal and maintenance.	Complete
L3	Complete the management plan and community access for District memorabilia in the new facility.	Carried over
L4	Complete the first build of round 2 of the Karoonda Housing Initiative.	Waiting on grant funding
L5	Continue to support the management of Pioneer Park	Ongoing
L6	CP – Church Road.	Complete
L7	CP - Berger Road.	Complete
GOAL AREA 3 - CONNECTED		
	ACTION	STATUS
C1	Develop achievable projects for the Youth Action Committee to lead.	Ongoing
C2	Identify community members for mentorship opportunities.	Ongoing
C3	Strengthen ties between Council and Ag industry organisations.	Ongoing
C4	Continue to advocate for improved telecommunications.	Ongoing
C5	Formalise a volunteer program.	Carried Over
C6	Continue to actively participate in local and national forum to raise the profile of the district.	Ongoing
C7	Replacement of chamber ceiling and speaker system.	Complete

GOAL AREA 4 - OPPORTUNISTIC

	ACTION	STATUS
O1	Target grant funding opportunities to support shovel ready projects.	Ongoing
O1	Continue to target funding to support community groups and provide grant writing support.	Ongoing
O3	Facilitate investment through a reduction of red tape in planning applications.	Ongoing
O4	Continue to review Council owned residential and industrial land.	Ongoing
O5	Maintain agility in Council operations to increase value in each activity.	Ongoing

GOAL AREA 5 - ACTIVE

	ACTION	STATUS
A1	Continue to activate under-utilised open spaces.	Ongoing
A2	Finalise a more cost effective operating model for community access and staffing for the Karoonda Area School Pool.	Ongoing
A3	Complete the Walk of Remembrance.	Carried Over
A4	Review and amend township maintenance plans for all communities.	Ongoing
A5	Revise community space management plans.	Underway
A6	Footpaths.	Complete

GOAL AREA 6 - ECO-FRIENDLY

	ACTION	STATUS
E1	Complete the Karoonda Waste Station shed development and management plan.	Complete
E2	Provide greater opportunity for residents and businesses to dispose of recyclables.	Complete
E3	Review fire prevention strategies and plans.	Complete
E4	Implement roadside vegetation management activities.	Complete
E6	Review Council operations to identify efficiencies.	Ongoing
E7	New Waste Cell.	Complete

GOAL AREA 7 - GOOD GOVERNANCE

	ACTION	STATUS
G1	Council Meetings	Ongoing
G2	Audit Committee Meetings	Ongoing
G3	Youth Action Committee Meetings	Ongoing
G4	Community Group Meetings	Ongoing

Council Initiatives

Throughout the year, Council conducted a number of community focused initiatives, including the Community Planting Day and working with the YAC on various projects.

COMMUNITY PLANTING DAY AT THE WASTE DEPOT

On May 11, 2023, Karoonda's Waste Depot transformed as the community gathered for the 'Revegetation of Waste Land' project, supported by Council and the Murraylands and Riverland Landscape Board.

From young to old, residents joined hands, planting native flora and learning from industry experts. This initiative not only aimed to rehabilitate the former waste site but also to restore native habitats, marking a step towards sustainability and demonstrating the power of community collaboration for a greener future.



YOUTH ACTION COMMITTEE (YAC)

The Youth Action Committee has continued to meet on a regular basis. With a primary focus on being the voice of young people for our district, the members of this group are full of ideas for events to engage with our community and enthusiasm and passion for our region. From holding drive in movie nights in Karoonda for the community to attending barista training in Adelaide, this group are mentored in different aspects of business to develop skills to serve them well into their future.

Further Information about your Council

PUBLIC CONSULTATION POLICY

The purpose of this policy is to outline the principles and procedures that the Council will follow to involve the community in planning and decision making in the local area, and to ensure accountability of the Council to the community through affective communication and consultation strategies.

COMMUNITY CONSULTATION

The District Council of Karoonda East Murray consults with local residents on particular issues that affect their neighbourhood.

1. Meetings of Electors - All residents and electors are eligible to attend meetings to decide matters where Council seeks the direction of the electors of the area.
2. Residents are notified of some Development Applications requiring the approval of Council. A number of applications are exempted from public notification by the Planning Act.

COUNCIL MEETINGS

Council meets on the second Tuesday of each month. Meetings are held at the Karoonda Council Chambers, 11 Railway Terrace, Karoonda and all meetings are open to the public. Members of the public have a number of opportunities to put forward their views on particular issues before Council. These are:

1. Deputations - A person or group of persons who wish to appear personally before a Council or Council Committee in order to address the Council or Committee. A deputation allows individuals or groups in the community to personally address the Council and present their opinions to the meeting.
2. Presentations to Council - With prior notification and arrangement with the Mayor, a member of the public can address the Council for five minutes

on any issue relevant to Council

3. Petitions - Written petitions can be addressed to the Council on any issue within the Council's jurisdiction. A petition must be legibly written or typed or printed, clearly set out the request or submission of the petitioners, include the name and address of each person who signed or endorse the petition and addressed to the Council and delivered to the principal office of the Council.
4. Written Requests - A member of the public can make a written submission to Council on any Council practice, procedure, activity or service. All Written submissions should be forwarded to the Chief Executive Officer, District Council of Karoonda East Murray, 11 Railway Terrace, Karoonda SA 5307 or by email to council@dckem.sa.gov.au
5. Elected Members - Members of the public can contact their Elected Members of Council to discuss any issue relevant to Council.

Agendas for Council Meetings are available on Council's Website on the Friday prior to the Tuesday Meeting, (being 3 clear days prior). Hard copies are available on request from councils office at 11 Railway Terrace Karoonda. Minutes are placed on Council's Website within 5 days following the meeting. Social media is also utilised to provide advice to the community in relation to Council Meeting time frames and locations including agendas and minutes.

SPECIAL COUNCIL MEETING

Held at the request of the principal member, or at least three members of the Council, or a Council Committee at which at least three members of the Council vote in favour of the making of the request.

Further Information about your Council

INFORMAL GATHERINGS/INFORMATION OR BRIEFING SESSIONS

Held on a monthly basis prior to the Ordinary Meeting. Section 90A of the Local Government Act 1999 provides that Council can call an Informal Gathering/Information or Briefing Session. Information or Briefing Sessions provide a valuable opportunity to enhance the decision making process by providing opportunities for Council Members to become better informed on issues and seek further clarification or to participate in training and development opportunities. A matter at an Information or Briefing Session must not be dealt with in such a way as to obtain, or effectively obtain, a decision on the matter outside a formal meeting of the Council.

During the reporting period Council has held 8 briefing sessions covering the following topics:

12 July 2022	Mindarie Mine Presentation Strategic Plan for Community Consultation Council Assessment Panel General updates Asset and Infrastructure report Karoonda Men's Shed update Plant replacement - confidential	14 March 2023	Community Question Time Murraylands and Riverland Landscape Board Murray Zircon
9 August 2022	Address from Tony Pasin Karoonda Men's Shed LGA Roads and Works Conference Peter Deksnis Estate LGA President nomination CEO general update	11 April 2023	Community Question Time Agenda questions Tourism & Economic Development Strategy process
10 January 2023	Community Question Time Agenda questions East Murray Area School - Confidential Organisational structure, roles and responsibilities	9 May 2023	Agenda Questions Provision of additional information after budget workshop Community Question Time
14 February 2023	Community Question Time Agenda questions Procurement in Council	20 June 2023	Community Question Time Meeting Agenda

The Chief Executive Officer must ensure that each member is given notice of a special meeting of Council or Council Committee at least four hours before the commencement of the meeting.

PUBLIC PARTICIPATION

Council is required to make numerous decisions in relation to a vast array of matters for the benefit of the community. Any such decision may or may not have a positive or adversely effect on a particular member or group of members of the community. Council is committed to open, accountable and responsive decision making, which is informed by effective communication and consultation between the Council and the community.

In addition to attending Council meetings and briefing sessions, community members can engage with Council via:

1. Council Website - Utilised to provide up to date information to the community in relation to the activities of the Council, whether it is the advice on upcoming meetings, monthly newsletters, general Council information and access to public documents, services and facilities including a vast array of general information.
2. Mayors Community Question Time - For the first 15 minutes of each Briefing Session, the Mayor, Elected Members and the Chief Executive Officer are available to received and answer appropriate questions from members of the community.

During the reporting period, Council also conducted 4 community budget workshops:

- 02 May 2023 Karoonda
- 16 May 2023 Halidon
- 23 May 2023 Wynarka
- 30 May 2023 Marama

SECTION 41 AND OTHER ADVISORY COMMITTEES

CHIEF EXECUTIVE OFFICER REVIEW COMMITTEE

(Section 41 - Local Government Act 1999)

The purpose of the Chief Executive Review Committee is to facilitate a fair and equitable CEO performance review process on an annual basis. Inclusive of establishing a Council Committee to be known as the Chief Executive Review Committee and requiring the engagement of a qualified independent advisor with skills and experience in human resource management to assist in the conduct of the annual performance review process. This second review of the current Chief Executive Officer was conducted February of 2023 with a select number of members of the committee. McArthur's were engaged as the independent entity to facilitate and advise members.

AUSTRALIA DAY ADVISORY COMMITTEE

(Section 41 - Local Government Act 1999)

Meets to receive, discuss and consider nominations for the Australia Day Awards. Council resolved to extend the tenure of the current committee for the 2022/23 awards with a new committee to be called for 2023/24 awards.

WYNARKA AND DISTRICT RECREATION COMMITTEE

(Section 41 - Local Government Act 1999)

Responsible for managing the Wynarka Recreation Grounds on behalf of Council, this committee hosts various events and clubs at the venue throughout the year. With a large footprint they also have most recently expanded their offering to include access to showers and toilets for free campers.

Further Information about your Council

KAROONDA MEN'S SHED COMMITTEE

(Section 41 - Local Government Act 1999)

The most recent of Council's Section 41 committees, a healthy membership meets fortnightly. With a social focus, the group provide a place for fellowship for men of the district. With the recent award of grant funding, the constructing of a dedicated facility on the grounds of Pioneer Park will provide a permanent meeting and workshop space.

KAROONDA AND DISTRICTS HISTORICAL SOCIETY

(Section 41 - Local Government Act 1999)

A dedicated band of volunteers who manage both the grounds and exhibits in Pioneer Park. With countless hours of volunteering including grounds maintenance, exhibit sourcing and management all whilst holding various open days, this facility is a credit to this group.

WORKPLACE HEALTH & SAFETY COMMITTEE

(Section 75 - Work Health & Safety Act 2012)

The Workplace Health & Safety Committee is established pursuant to Section 75 of the Work Health and Safety Act 2012. The functions of a health and safety committee are to facilitate co-operation between the person conducting a business or undertaking and working in instigating, developing and carrying out measures designed to ensure the workers' health and safety at work; to assist in developing standards, rules and procedures relating to the health and safety that are to be followed or complied with at the workplace; and any functions prescribed by the regulations or agreed between the person conducting the business or undertaking and the committee.

The committee must meet at least once every three months and during the reporting period the Workplace

Health & Safety Committee met on:

23 August 2022

16 February 2023

7 March 2023

25 May 2023

WH&S continues to be quite onerous and resource intensive with all Councils regardless of size having to meet requirements. Valuable assistance was provided by the Regional Risk Coordinator.

Risk Management assessment continued along with identification of hazards and means of dealing with those hazards continue to be a part of Council's overall focus.

AUDIT & RISK COMMITTEE

(Section 41 - Local Government Act 1999)

The Audit & Risk Committee was established pursuant to Section 41 and 126 of the Local Government Act 1999. The functions of an audit committee include reviewing annual financial statements to ensure that they present fairly the state of affairs of the Council; proposing and providing information relevant to, a review of the Council's strategic management plans or annual business plans; proposing and reviewing the exercise of powers under Section 130A; liaising with the Council's auditor; and reviewing the adequacy of the accounting, internal control and reporting.

The committee:

- Enhances the communication between the external auditor and the Council;
- Assists with the management of the business risks to ensure protection of Council assets;
- Monitors the effectiveness of audit and corporate and financial governance functions;
- Enhances the integrity of the financial

- report of the Council; and
- review the effectiveness of the Council;s internal controls and risk management systems.

Membership

Council has appointed Members to its Audit Committee:

- Mr Tim Mulhausler (Independent Chair)
- Ms Bess Carbrera (Independent Member)
- Ms Emily Morgan (Independent Member)
- Cr Yvonne Smith (Council Member)
- Cr Daryl Sparks (Council Member)

- Cr Hannah Loller (Council Member)
- Mayor Caroline Phillips(Ex-officio Member)

The following staff members have attended meetings as observers:

- Chief Executive Officer
- Deputy Chief Executive Officer
- General Manager Assets, Infrastructure & Regulatory Services.

Councils appointed auditor for the 2022/23 financial year was Bentleys. The total amount paid for auditing services during

Activities	Outcome
Financial Reporting	Budget Review 1 Budget Review 2 Budget Review 3 Financial Policy Reviews 2021/22 Annual Financial Statements 2022/23 Annual Business Plan & Budget
Internal Controls and Risk Management Systems	Internal controls and risk management systems
External Audit	2022/23 Audited Annual Financial Statements Meeting with External Auditor (telephone hook-up) Appointment of External Auditor
Audit Committee Performance	Audit Committee Work Program
Strategic Planning	Long Term Financial Plan 2023-32 Asset Management Plan 2023-32 Strategic Management Plan 2022-27

The Audit Committee met five times during the year.

Meeting Date	Attendance
02 August 2022	All in attendance
10 October 2022	All in attendance
13 December 2022	All in attendance
19 May 2023	All in attendance
28 June 2023	Mayor Phillips Apology

Further Information about your Council

REGIONAL SUBSIDIARY

MURRAYLANDS RIVERLAND LOCAL GOVERNMENT ASSOCIATION (MRLGA)

(Section 41 - Local Government Act 1999)

As at 30 June 2023, Council has one regional subsidiary that falls within the provisions of Section 43 of the Local Government Act 1999. The Regional

Subsidiary known as the MRLGA and Mayor Phillips currently serves as MRLGA chair.

The regional subsidiary is required to produce its own Annual Reports and the Local Government Act 1999 provides that each constituent Council must incorporate the Annual Report of each regional subsidiary into its own Annual Report. The MRLGA Annual Report is attached as Appendix 1.

COUNCIL'S REPRESENTATION QUOTA

In accordance with Schedule 4 Clause 3 of the Local Government Act 1999 Council is required to publish Council's own representation quota with that of similar Councils. The definition of a representation quota for this purpose has been changed to incorporate all Council Members including Mayors.

This comparison is for Councils classified as Rural Agricultural Small. The Elector Representation Review commenced in February 2017 and Council considered a Draft Electoral Review Paper with options and also resolved to utilise the review to ascertain the support for a possible name change of the Council. Given the required public consultation the review process concluded September 2017. The representation quota is the number of electors for the Council area divided by the number of Elected Members (including the Mayor).

The outcome of the Elector Representation Review was:

- The principal member of Council be a Mayor who is elected by the community; and
- that the elected body of Council comprise the Mayor and six (6) area councils.

The following table provides a comparison of representation quota with other similar sized Council's as at 28 February 2023. (next review 2024)

Council elected structure & representation table	Electors	Total Memembers* (does not include elected Mayors)	Representation Quota
Cleve	1,271	7	182
Elliston	710	8	92
Flinders Rangers	1,157	8	147
Franklin Harbour	923	6	155
Karoonda East Murray	736	6	123
Kimba	712	7	105
Orroroo Carrieton	653	6	110
Robe	1,222	6	227
Peterborough	1,231	8	154
Wudinna	811	7	116

Source - Provided by ECSA

WORK HEALTH & SAFETY

Meetings of the Work Health & Safety Committee continued with regular reviews and update of the Work Health & Safety Program and associated policies and procedures.

Council has continued to maintain a good health and safety record and this is reflected in Council's premium payments.

WH&S continues to be quite onerous and resource intensive with all Councils regardless of size having to meet requirements. Valuable assistance was provided by the Regional Risk Co-ordinator.

Risk Management assessment continued along with identification of hazards and means of dealing with those hazards continue to be a part of Council's overall focus.

INFORMATION TECHNOLOGY

Electronic copies of agendas and minutes continue to be provided to all members.

The Council website has been updated. Council continues to operate a Facebook Page and data reveals an ongoing increase in engagement since its inception in October 2013. All systems are now cloud based.

FINANCE ASSISTANCE GRANTS

Finance Assistance Grants (FAGs) are a vital part of the revenue base of all Councils. Council are reliant on approximately 60%.

FINANCIAL MANAGEMENT

Council continues to meet the requirements of the Local Government (Financial Management and Rating) Amendment Bill 2005.

BUILDING, PLANNING & ENVIRONMENTAL HEALTH SERVICES

In the area of planning, Development Answers from Murray Bridge were engaged. It was fortunate that this has included site visits. With building services, Harmer CLG from Adelaide have been utilised. The Mount Barker Council in the provision of environmental health services.

COMMUNITY LAND

Council has met the requirements of the Local Government Act under Division 3 of the Local Government Act 1999.

NATIONAL COMPETITION POLICY

Council had no significant business undertaking as defined under the Clause 7 Statement of the Competitions Principles Agreement.

FREEDOM OF INFORMATION

There was 1 request received for the period 1 July 2022 to 30 June 2023 under the Freedom of Information Act.

LEGAL COSTS

Under 131 (1a) Council are required to report on the amount of legal costs incurred by Council in any financial year. The total expenditure on legal costs for the 2022/23 financial year was \$28,789.

RATE REVENUE

Rate revenue raised for this financial year was \$1,946K. The CWMS rate was \$515 for an occupied allotment and \$485 per vacant allotment.

Further Information about your Council

PUBLIC ACCESS TO COUNCIL AND COMMITTEE MEETINGS

In accordance with Section 90(2) of the Local Government Act concerning meetings to be held in public except in special circumstances and six orders were made under that subsection in the financial year.

CONFIDENTIALITY PROVISIONS

Pursuant to Section 90 of the Local Government Act 1999, Council may order that the public be excluded from attendance at a meeting for a variety of reasons. Where an order is made to exclude the public, a note must be made in the minutes of the making of the order, outlining the grounds on which it is made, as well as the duration of the order.

The table below provides details of the confidentiality orders made and the number of occasions each of these provisions were enforced during the 2022/2023 financial year:

Provisions	Occasions
Section 90(3)(a) - Personal Affairs of a Person (living or dead)	3
Section 90(3)(b) - Commercial Advantage	0
Section 90(3)(c) - Trade Secret	0
Section 90(3)(d) - Prejudice the Commercial Position	4
Section 90(3)(e) - Security of Council, Members or Employees	0
Section 90(3)(f) - Prejudice the Maintenance of Law	0
Section 90(3)(g) - Does not breach any Law or Court	0
Section 90(3)(h) - Legal Advice	0
Section 90(3)(i) - Litigation will take place	0
Section 90(3)(j) - Information provided by Minister or another agency	0
Section 90(3)(k) - Tenders	0
Section 90(3)(m) - Draft Instrument or Amendment under the DPI Act	0
Section 90(3)(n) - Review of Determination under the FOI Act	0
Section 90(3)(o) - Proposed Award	0



CROSS COUNCIL COLLABORATION

Council is consistently looking for opportunity to collaborate with other councils and local government entities throughout operations in support for delivering services to our community. Collaboration enables council to achieve things not possible on our own or to a significantly better standard. This collaboration not only delivers practical results but also supports the sharing of information between regions and staff to increase local knowledge and skills.

The 2022/23 financial year delivered collaboration activities with: Mount Barker District Council, Coorong District Council, Rural City of Murray Bridge, Mid Murray Council, District Council of Loxton Waikerie, Berri Barmera Council, District Council of Mt Remarkable and the Local Government Association of South Australia.



LOCAL SPEND

Supporting local business is vital for fostering vibrant communities and sustainable economies. This support is far greater than a simple transaction, its about investing in the community's prosperity. As one of the largest employers in the region, council is also cognisant of the local families reliant on industry for not only employment but secondary support for their own business.

A consistent focus of council procurement is to engage with local industry. In the 2022/23 financial year, council spend approximately \$1.1M or 24% of its annual budget with Karoonda Businesses.

Further Information about your Council

DELEGATIONS

Councils have certain functions and duties which they must perform, and certain powers which they may exercise, pursuant to the Local Government Act 1999 (the Act) as well as a range of other Acts. In most cases the relevant Acts grant these obligations and powers directly to the Council.

As it is not practical nor efficient for the Council as a body of Elected Members to perform the many operational activities that are required in the day to day administration of the Council's roles and functions, Section 44 of the Act allows a Council to formally delegate many of its powers and functions (with certain stated conditions and exemptions) to the Chief Executive Officer and in some circumstances direct to Officers. The Chief Executive officer, if approved by Council, may then sub-delegate these powers and functions to other responsible staff.

All delegations made by the Council can be revoked at any time and do not, except in limited circumstances, prevent Council from acting in a matter itself. In addition, an officer to whom a delegation has been made may choose not to exercise that delegation and bring a matter direct to Council for direction.

Delegation are reviewed on a regular basis to ensure that are accurate and reflect current legislative provisions. Staff also receive training on delegations to ensure they are aware of their powers and functions including any conditions or limitations, when undertaking their duties on a day to day basis.

The Sub-delegations Register is available free of charge on Council's website www.dckem.sa.gov.au

PUBLIC ACCESS TO COUNCIL DOCUMENTS

Councils has legislative responsibilities under the State Records Act 1997 in maintaining the management of official records. A records management system provides a planned, coordinated set of policies, procedures, systems and activities to ensure the ongoing management of records.

There are a range of documents mandated to be available for public inspection at the Council Offices free of charge or alternatively on Council's website.

Members of the public may obtain copies or extracts of documents listed above at a charge as outlined within Council's Fees and Charges Register.

Following a list of Council documents that are available for inspection free of charge or via Council's website.

Mandatory Registers

- Members Register of Interests
- Members Register of Allowances and Benefits
- Officers Register of Salaries
- Officers Register of Interests
- Fees and Charges
- Community Land
- Public Roads
- By-laws

Codes

- Members Code of Conduct
- Code of Practice for Access to Meetings and Documents
- Employees Code of Conduct

Local Government (Elections) Act

- Campaign Donation Returns prepared by candidates
- Freedom of Information Act
- Information Statement

Local Government Act

- Internal Review Procedure

INFORMATION STATEMENT

Published pursuant to Section 9 of the Freedom of Information Act 1991.

Council must, at intervals of not more than 12 months, cause an up to date information statement to be published. The Council ensures its compliance with Section 9(1a) of the Freedom of Information Act 1991 with the publication of the following information. Under the system of local government established under the Local Government 1999, a Council is established to provide for the government and management of its area at the local level and, in particular:

Principal Role of a Council

To act as a representative, informed and responsible decision maker in the interest of its community by:

- Providing and coordinating various public services and facilities and developing its community and resources in a socially just and ecologically sustainable manner.
- Encouraging and developing initiatives within its community for improving the quality of life of the community.
- Representing the interest of its community to the wider community.
- Exercising, performing and discharging the powers, functions and duties of local government under this and other Acts in relation to the area for which it is constituted.

Principal Role of a Council

- Plan at the local and regional level for the development and future requirements of its area.
- Provide services and facilities that benefit its area, its ratepayers and residents, and visitors to its area.
- Determine the appropriate financial contribution to be made by ratepayers

to the resources of the Council.

- Provide for the welfare, well-being and interests of individuals and groups within its community.
- Take measure to protect its area from natural and other hazards and to mitigate the effects of such hazards.
- Manage, develop, protect, restore, enhance and conserve the environment in an ecologically sustainable matter, and to improve amenity.
- Provide infrastructure for its community and for development within its area (including infrastructure that helps to protect any part of the local or broader community from any hazard or other event, or that assists in the management of any area)
- Promote its area and to provide an attractive climate and locations for the development of business, commerce, industry and tourism.
- Establish or support organisation or programs that benefit people in its area or local government generally.
- Manage and, if appropriate, develop public areas vested in, or occupied by the Council.
- Manage, improve and develop resources available to the Council.
- Undertake other functions and activities conferred by or under an Act



Further Information about your Council

OTHER INFORMATION REQUESTS

Members of the public have the ability to access other information and documentation held by Council via legislative provisions captured within the Freedom of Information Act 1991 and Freedom of Information (General) Regulations 2017. Council invites the public to discuss their information needs with the Council's Freedom of Information Officer.

Freedom of Information (Fol Requests)

An application must be in writing, specify that it is made under the Freedom of Information Act, include the relevant fee as may be prescribed, contain such information as is reasonably necessary to enable the document to be identified, and must specify an address in Australia to which notices should be sent. Forms of access may include inspection or copies (subject to copyright laws) of documents, hearing and/or viewing of audio and/or video tapes, transcripts of recorded documents, transcripts of words recorded in shorthand or encoded form, or the reproduction of documents from digitised information. Applications will be responded to as soon as possible within the statutory thirty (30) days of Council receiving the properly completed Freedom of Information (Fol) Requests Form, together with the application and search fees.

An extension of time may be granted by the Chief Executive Officer of the Council if the application is for access to a large number of documents or necessitates a search through a large quantity of information and dealing with the application within 30 days would unreasonably divert the Council's resources or documents to which consultation is required and therefore will not be reasonably practicable to comply with the 30 day timeframe.

Personal Affairs

Pursuant to Section 26 of the Freedom of Information Act 1991, if the documents relate to the applicant's personal affairs or are being sought on behalf of another person relating to their personal affairs, Council will take such steps as are reasonably practicable to obtain the views of the person concerned, as to whether or not the document is an exempt document.

Amendment to Council Records

A member of the public may gain access to Council documents, pursuant to Section 31 of the Freedom of Information Act 1991 to make amendments concerning their personal affairs. A member of the public may then request a correction to any information about themselves that is incomplete, incorrect, misleading or out of date.

Freedom of Information (Fol) Requests

Applications forms for access to Council documents and/or information should be forwarded to:

Freedom of Information Officer
District Council of Karoonda East Murray
PO Box 58
KAROONDA SA 5307
Phone (08) 8578 1004

NATIONAL COMPETITION PRINCIPLES

Competitive neutrality policy is based on the principle that significant government businesses should not enjoy any net competitive advantages over private businesses operating in the same market simply as a result of their public sector ownership.

The objective of competitive neutrality is the removal of net competitive advantages for significant government business activities, arising simply from the fact that they are

government owned.

Further, complaints regarding any breach of competitive neutrality in regard to a business activity of Council must be received in writing, detailing the nature of the complaint and how they believe such activity by the Council is disadvantaging the complainant. The complaint will be processed in accordance with Council's Complaint Handling Policy.

Council is required to include in its Annual Report, specific information related to significant business activities, competitive neutrality, by-laws and complaints.

BUSINESS ACTIVITIES

Council operates two significant business activities that falls within the ambit of the National Competition Policy - the Karoonda Tourist Park and Mallee Kids Childcare Centre. There is no direct competition within the community.

COMPETITIVE NEUTRALITY COMPLAINTS

There were no complaints received by Council during the reporting period relating to competitive neutrality.

EQUAL OPPORTUNITY AND HUMAN RESOURCE MANAGEMENT

The District Council of Karoonda East Murray is committed to providing a work environment that is free of discrimination and reflects the diversity and needs of the community it serves.

Council is committed to the principle of equal opportunity in employment for all employees and potential employees.

Pursuant to the provisions of the SA Equal Opportunity Act 1984, the Local Government Act 1999 and Federal Equal Opportunity laws Council acknowledges its legal obligations and in addressing equal opportunity. We strive to:

- ensure that recruitment, selection,

promotion, transfer and training are based solely on the merit principle; and

- ensure that the services provided to residents will be delivered in a fair and equitable manner.
- attract and retain the right staff with a moral and cultural alignment to both community and organisational expectations.

STAFFING DETAILS

As at the 30 June 2023, Council employed sixteen (16) staff across the organisation. Five (5) staff are employed on a full time basis and five (5) are employed full time on fixed term contracts. Six (6) staff are employed on a part-time basis. The gender profile of employees is eight (8) female employees and eight (8) male employees.



Further Information about your Council

AUSTRALIA DAY 2023

On 26 January 2023 there was the traditional Australia Day Lunch hosted by the Marama Community Hall. They did a great job in hosting the event and it was pleasing to see that it was again well patronised. Council was fortunate in having Australia Day Ambassador, Dr Peter Calahan to provide an address and present the certificates.



INFRASTRUCTURE & ASSETS

The works program is Council's major area of expenditure. A significant amount of construction work was carried out in 2022/23, including the road re-sheeting projects (approximately 20.8kms):

- Church Road - 4.7km
- Berger Road - 16.1km

10 Year Plant Replacement Schedule

Council's 10 Year Plant replacement Schedule continues to be reviewed on a regular basis. In 2022/23 new plant purchases included a mower, grader and utility.

Waste Management

Council's contractor continues to manage waste collection on behalf of council. The implementation of the new sorting shed at the waste station allows for a greater amount of waste to be diverted from landfill through recycling. This shed also allows for materials to be stored under cover until such time as it is viable to transport them to the nearest recycling facility.

CORPORATE CREDIT CARD USAGE

The District Council of Karoonda East Murray provides corporate credit cards to senior management for eligible business purchases. The combined limit of the cards is \$10,000.00 per month. Cards are used for purchases where no store credit facility exists with balances paid in full on a monthly basis. A total of \$89,523 was spent on corporate cards during the reporting period.



KAROONDA EAST MURRAY ANNUAL REPORT 2022 - 2023

APPENDICES

2022/23 Audited Financials

2023/23 Murraylands & Riverland Local Government Association Annual Report

District Council of Karoonda East Murray

11 Railway Terrace
PO Box 58
Karoonda SA 5307
Tel: 08 8578 1004
Email: council@dckem.sa.gov.au

**District Council of Karoonda
East Murray**

**General Purpose Financial Reports
for the year ended 30 June 2023**

District Council of Karoonda East Murray
General Purpose Financial Reports
for the year ended 30 June 2023

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**District Council of Karoonda East Murray
Annual Financial Statements
for the year ended 30 June 2023**

CERTIFICATION OF FINANCIAL STATEMENTS

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

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

- the financial statements present a true and fair view of the Council's financial position at 30 June 2023 and the results of its operations and cash flows for the financial year.

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

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



.....
Martin Borgas
CHIEF EXECUTIVE OFFICER

Date: 12/12/2023



.....
Caroline Phillips
MAYOR

District Council of Karoonda East Murray
Statement of Comprehensive Income
for the year ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000
INCOME			
Rates	2	1,946	1,788
Statutory charges	2	33	38
User charges	2	389	342
Grants, subsidies and contributions - Capital	2	345	-
Grants, subsidies and contributions - Operating	2	2,655	3,621
Investment income	2	80	20
Reimbursements	2	91	2
Other income	2	105	686
Total Income		5,644	6,497
EXPENSES			
Employee costs	3	1,243	1,131
Materials, contracts & other expenses	3	1,817	2,361
Depreciation, amortisation & impairment	3	1,682	1,599
Total Expenses		4,742	5,091
OPERATING SURPLUS / (DEFICIT)			
		902	1,407
Asset disposal & fair value adjustments	4	183	(16)
Amounts received specifically for new or upgraded assets	2	289	-
NET SURPLUS / (DEFICIT) transferred to Equity Statement		1,374	1,391
Other Comprehensive Income			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	1,155	-
TOTAL COMPREHENSIVE INCOME		2,530	1,391

District Council of Karoonda East Murray
Statement of Financial Position
as at 30 June 2023

ASSETS	Notes	2023	2022
		\$'000	\$'000
Current Assets			
Cash and cash equivalents	5	2,983	2,781
Trade & other receivables	5	365	375
Inventories	5	8	8
Total Current Assets		3,356	3,164
Non-current Assets			
Infrastructure, property, plant & equipment	7	47,992	45,233
Other non-current assets	6	244	860
Total Non-current Assets		48,236	46,093
Total Assets		51,592	49,257
LIABILITIES			
Current Liabilities			
Trade & other payables	8	140	334
Provisions	8	182	194
Total Current Liabilities		322	528
Non-current Liabilities			
Provisions	8	35	23
Total Non-current Liabilities		35	23
Total Liabilities		357	551
NET ASSETS		51,235	48,706
EQUITY			
Accumulated surplus		20,108	18,734
Asset revaluation reserves	9	31,127	29,972
TOTAL EQUITY		51,235	48,706

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

District Council of Karoonda East Murray
Statement of Changes in Equity
for the year ended 30 June 2023

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2023	Notes	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period		18,734	29,972	-	48,706
Net Surplus / (Deficit) for Year		1,374	-	-	1,374
Gain on revaluation of infrastructure, property, plant & equipment		-	1,155	-	1,155
Balance at end of period	9	20,108	31,127	-	51,235

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2022	Notes	\$'000	\$'000	\$'000	\$'000
Balance at end of previous reporting period		17,343	29,972	-	47,315
Net Surplus / (Deficit) for Year		1,391	-	-	1,391
Balance at end of period	9	18,734	29,972	-	48,706

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

District Council of Karoonda East Murray

Statement of Cash Flows for the year ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts:</i>			
Rates - general & other		1,961	1,736
Fees & other charges		36	42
User charges		417	396
Investment receipts		73	18
Grants utilised for operating purposes		2,672	3,188
Reimbursements		100	2
Other revenues		476	1,170
<i>Payments:</i>			
Employee costs		(1,243)	(1,118)
Materials, contracts & other expenses		(2,440)	(2,782)
Net Cash provided by (or used in) Operating Activities		2,051	2,652
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Receipts:</i>			
Amounts specifically for new or upgraded assets		289	-
Grants utilised for capital purposes		345	-
Sale of replaced assets		199	339
Sale of real estate developments		-	14
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(1,591)	(2,856)
Expenditure on new/upgraded assets		(1,092)	-
Net Cash provided by (or used in) Investing Activities		(1,850)	(2,503)
Net Increase (Decrease) in cash held		202	149
Cash & cash equivalents at beginning of period	10	2,781	2,632
Cash & cash equivalents at end of period	10	2,983	2,781

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

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

Note 1 - Significant Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

The District Council of Karoonda East Murray is incorporated under the SA Local Government Act 1999 and has its principal place of business at 1 Railway Terrace, Karoonda. These consolidated 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.

3 Income recognition

3.1 Revenue

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

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

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

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

Note 1 - Significant Accounting Policies

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

	Cash Payment Received	Annual Allocation	Difference	
2020-21	707,507	1,544,318	-	836,811
2021-22	2,237,000	1,768,315	+	468,685
2022-23	2,495,000	1,909,238	+	585,762

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

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

3.2 Construction Contract Revenue

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

Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

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

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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

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

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

5 Inventories

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

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

Note 1 - Significant Accounting Policies

5.1 Real Estate Assets Developments

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

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

5.2 Other Real Estate held for resale

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

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.

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.

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

Note 1 - Significant Accounting Policies

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.

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

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

8 Borrowings

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

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

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

Note 1 - Significant Accounting Policies

9 Provisions

9.1 Employee Benefits

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

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

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

Superannuation:

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 15.

10 GST Implications

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

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

11 New and amended standards and interpretations

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

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

Note 2 - INCOME

	Notes	2023 \$'000	2022 \$'000
RATES REVENUES			
<u>General Rates</u>		1,687	1,551
Less: Mandatory rebates		(10)	(10)
Less: Discretionary rebates, remissions & write offs		(7)	(10)
		<u>1,670</u>	<u>1,531</u>
<u>Other Rates</u> (including service charges)			
Landscape levy		72	69
Waste collection		59	57
Community wastewater management systems		127	115
		<u>258</u>	<u>241</u>
<u>Other Charges</u>			
Penalties for late payment		18	16
		<u>1,946</u>	<u>1,788</u>
STATUTORY CHARGES			
Development Act fees		10	11
Town planning fees		3	16
Health & Septic Tank Inspection fees		2	-
Animal registration fees & fines		15	10
Other licences, fees, & fines		3	1
		<u>33</u>	<u>38</u>
USER CHARGES			
Cemetery/crematoria fees		5	4
Property Lease		36	16
Cabin Hire & Powered Site fees		116	70
Mallee Kids Child Care Centre		186	196
Hall & equipment hire		5	-
Sales - general		41	56
		<u>389</u>	<u>342</u>

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

Note 2 - INCOME (con't)

	Notes	2023 \$'000	2022 \$'000
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		78	20
Investment property rental income		<u>2</u>	<u>-</u>
		<u>80</u>	<u>20</u>
REIMBURSEMENTS			
Private works		62	2
Other		<u>29</u>	<u>-</u>
		<u>91</u>	<u>2</u>
OTHER INCOME			
Amount bequeathed		-	579
Sundry		<u>105</u>	<u>107</u>
		<u>105</u>	<u>686</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
<i>Amounts received specifically for new or upgraded assets</i>		289	-
<i>Other grants, subsidies and contributions - Capital</i>			
Roads to Recovery		<u>345</u>	<u>-</u>
		<u>345</u>	<u>-</u>
<i>Other grants, subsidies and contributions - Operating</i>			
Untied - Financial Assistance Grant		2,325	2,066
Roads to Recovery		-	345
Supplementary Local Roads		170	170
Drought Community Funding		-	100
LRCIP		-	877
Sundry		<u>160</u>	<u>63</u>
		<u>2,655</u>	<u>3,621</u>
		<u>3,289</u>	<u>3,621</u>
<i>The functions to which these grants relate are shown in Note 12.</i>			
Sources of grants			
	Notes	2023 \$'000	2022 \$'000
Commonwealth government		794	1,322
State government		2,495	2,299
Other		<u>-</u>	<u>-</u>
		<u>3,289</u>	<u>3,621</u>
Individually Significant Item			
Financial Assistance Grants Prepaid June 2022		-	1,293
Financial Assistance Grants Prepaid June 2023		1,878	-

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

Note 3 - EXPENSE

	Notes	2023 \$'000	2022 \$'000
EMPLOYEE COSTS			
Salaries and Wages		1,160	1,160
Employee leave expense		247	208
Superannuation - defined contribution plan contributions	15	133	116
Superannuation - defined benefit plan contributions	15	3	2
Workers' Compensation Insurance		26	-
Less: Capitalised and distributed costs		(326)	(355)
Total Operating Employee Costs		1,243	1,131
Total Number of Employees		15	16
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		31	14
Elected members' expenses		93	73
Election expenses		7	-
Subtotal - Prescribed Expenses		131	87
<u>Other Materials, Contracts & Expenses</u>			
Contractors		2,690	2,428
Materials		580	747
Energy		64	61
Legal Expenses		29	27
Levies paid to government - Landscape levy		72	69
- Other Levies		48	46
Insurance		132	138
Other Expenses		583	585
Parts, accessories & consumables		421	424
Water		40	46
Less: Capitalised and Distributed Costs		(2,973)	(2,298)
Subtotal - Other Materials, Contracts & Expenses		1,686	2,273
		1,817	2,361
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Structures		34	34
Stormwater Drainage		16	19
CWMS		62	62
Roads		1,052	983
Footpaths, Kerb & Gutter		65	31
Plant & Equipment		178	205
Furniture & Fittings		5	7
Buildings		172	160
Other Assets		98	97
		1,682	1,599

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

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	Notes	2023 \$'000	2022 \$'000
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		199	339
Less: Carrying amount of assets sold		16	369
Gain (Loss) on disposal		183	(30)
REAL ESTATE DEVELOPMENT ASSETS			
Proceeds from disposal		-	14
Gain (Loss) on disposal		-	14
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS		183	(16)

Note 5 - CURRENT ASSETS

	Notes	2023 \$'000	2022 \$'000
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		(403)	63
Deposits at Call		3,386	2,718
		2,983	2,781
TRADE & OTHER RECEIVABLES			
Rates - General & Other		271	286
Accrued Revenues		9	2
Debtors - general		21	10
Other levels of Government		14	31
GST Recoupment		50	47
Sundry		-	-
		365	375
INVENTORIES			
Stores & Materials		8	8
		8	8

Note 6 - NON-CURRENT ASSETS

	Notes	2023 \$'000	2022 \$'000
FINANCIAL ASSETS			
OTHER NON-CURRENT ASSETS			
Inventories			
Real Estate Developments		228	228
Capital Works-in-Progress		16	632
		244	860
Real Estate Developments - Current & Non-Current <i>(Valued at the lower of cost and net realisable value)</i>			
<i>Residential</i>		228	228
Total Real Estate for Resale		228	228
<i>Represented by:</i>			
<i>Acquisition Costs</i>		228	228
Total Real Estate for Resale		228	228
Apportionment of Real Estate Developments			
<i>Current Assets</i>		-	-
<i>Non-Current Assets</i>		228	228
		228	228

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

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

	Fair Value Level	2022 \$'000				2023 \$'000			
		Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Land - Other	2	1,140	-	-	1,140	1,140	-	-	1,140
Structures	3	848	109	(419)	538	847	109	(454)	502
Stormwater Drainage	3	612	452	(148)	915	1,295	-	(271)	1,024
CWMS	3	4,831	-	(1,732)	3,099	4,831	-	(1,795)	3,036
Roads	3	44,330	3,363	(17,398)	30,295	45,192	3,363	(18,448)	30,107
Footpaths, Kerb & Gutter	3	1,747	140	(682)	1,205	3,331	263	(1,160)	2,434
Plant & Equipment		-	3,041	(1,563)	1,477	-	3,137	(1,353)	1,784
Furniture & Fittings		-	55	(35)	19	-	55	(41)	14
Buildings	3	8,842	612	(4,433)	5,022	9,071	612	(4,602)	5,081
Other Assets		-	1,869	(346)	1,523	-	3,314	(444)	2,870
Total IPP&E		62,350	9,641	(26,756)	45,233	65,707	10,853	(28,568)	47,992
Comparatives		64,446	7,134	(27,034)	44,548	62,350	9,641	(26,756)	45,233

This Note continues on the following pages.

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

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2022	Carrying Amounts Movement During the Year							2023	
	\$'000	\$'000							\$'000	
	Carrying Amount	Additions		Disposals	Dep'n	Impair't	Transfers		Net Reval'n	Carrying Amount
New / Upgrade		Renewals	In				Out			
Land - Other	1,140	-	-	-	-	-	-	-	-	1,140
Structures	538	-	-	-	(34)	-	-	-	-	502
Stormwater Drainage	915	-	-	-	(16)	-	-	125	-	1,024
CWMS	3,099	-	-	-	(62)	-	-	-	-	3,036
Roads	30,295	-	862	-	(1,052)	-	-	-	-	30,107
Footpaths, Kerb & Gutter	1,205	263	-	-	(65)	-	-	1,029	-	2,434
Plant & Equipment	1,477	-	500	(16)	(178)	-	-	-	-	1,784
Furniture & Fittings	19	-	-	-	(5)	-	-	-	-	14
Buildings	5,022	-	229	-	(172)	-	-	-	-	5,081
Other Assets	1,523	1,445	-	-	(98)	-	-	-	-	2,870
Total IPP&E	45,233	1,708	1,591	(16)	(1,682)	-	-	-	1,154	47,992
Comparatives	44,548	-	2,653	(370)	(1,598)	-	-	-	-	45,233

This note continues on the following pages.

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

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

Valuation of Assets

General Valuation Principles

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

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

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

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

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.

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

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

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

Transfers between fair value hierarchy levels (Please delete the following paragraphs if not relevant to your Council)

In the course of revaluating (name the asset classes), the nature of the inputs applied was reviewed in detail for each asset and where necessary, the asset reassigned to the appropriate fair value hierarchy level. Such transfers take effect as at the date of the revaluation.

During the course of the year, a parcel of land previously held for operational purposes was designated as community land under the Local Government Act 1993. The change in designation introduced a new, unobservable input, being the restrictive processes involved in the future disposal of the land and necessitated the transfer of its valuation from fair value hierarchy level 2 to level 3, and the adjustment of the valuation. The transfer took effect at the date of designation as community land.

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

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

Plant, Furniture & Equipment

Office Equipment	5 to 10 years
Office Furniture	10 to 20 years
Vehicles and Road-making Equip	5 to 8 years
Other Plant & Equipment	5 to 15 years

Building & Other Structures

Buildings – masonry	50 to 100 years
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District Council of Karoonda East Murray
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

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

Buildings – other construction	20 to 40 years
Park Structures – masonry	50 to 100 years
Park Structures – other construction	20 to 40 years
Playground equipment	5 to 15 years
Benches, seats, etc	10 to 20 years
Infrastructure	
Sealed Roads – Surface	15 to 25 years
Sealed Roads – Structure	20 to 50 years
Unsealed Roads	10 to 20 years
Bridges – Concrete	80 to 100 years
Paving & Footpaths, Kerb & Gutter	80 to 100 years
Drains & Culverts	80 to 100 years
Flood Control Structures	80 to 100 years
Dams and Reservoirs	80 to 100 years
Bores	20 to 40 years
Reticulation Pipes – PVC Other	70 to 80 years
Other Assets	
Library Books	10 to 15 years
Artworks	indefinite
Right-of-use assets	2 to 3 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 holdings were revalued on 1 July 2018 to reflect the site value as determined by the Valuer General.

Buildings & Other Structures

A comprehensive revaluation of Council's buildings and other structures was undertaken by AssetVal. These were revalued as at 30 June 2021. All acquisitions made after the respective dates of valuation are recorded at cost.

Stormwater

Stormwater infrastructure was valued by AVR Consulting as at 30 June 2023. All acquisitions made after the respective dates of valuation are recorded at cost.

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

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

Roads

A comprehensive revaluation of Council's sealed and unsealed road networks was undertaken by Council staff with assistance from Tonkin's Consulting in relation to assessing road condition and remaining useful lives. The valuation was as at 1 July 2019.

Community Wastewater Management System (CWMS)

A comprehensive revaluation of Council's CWMS was undertaken by AssetVal. The valuation was as at 30 June 2021. All acquisitions made after the respective dates of valuation are recorded at cost.

Footpath, Kerb & Gutter

Footpath, Kerb & Gutter infrastructure were valued by AVR Consulting as at 30 June 2023. All acquisitions made after the respective dates of valuation are recorded at cost.

Plant, Furniture & Equipment

These assets are recognised on the cost basis.

All other assets

These assets are recognised on the cost basis.

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

Note 8 - LIABILITIES

	Notes	2023		2022	
		Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES		\$'000		\$'000	
Goods & Services		1	-	235	-
Aged Care Facility Deposits		75	-	75	-
GST Payable		32	-	3	-
Other		32	-	21	-
		140	-	334	-

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

PROVISIONS

Employee entitlements (including oncosts)		55	35	86	23
AL Employee entitlements (including oncosts)		127	-	108	-
		182	35	194	23

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

Opening Balance					217
Add Additional amounts recognised					247
(Less) Payments					(247)
Closing Balance					217

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

Note 9 - RESERVES

ASSET REVALUATION RESERVE	1/7/2022	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2023
Notes	\$'000	\$'000	\$'000	\$'000
Land - Other	611	-	-	611
Structures	590	-	-	590
Stormwater	301	125	-	426
CWMS	2,871	-	-	2,871
Roads	19,190	-	-	19,190
Footpath Kerb & Gutter	1,123	1,029	-	2,152
Plant & Equipment	726	-	-	726
Furniture & Fittings	30	-	-	30
Buildings	4,192	-	-	4,192
Other Assets	339	-	-	339
TOTAL	29,973	1,154	-	31,127
Comparatives	29,972	-	-	29,972

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).

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

Note 10 - 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:

		2023	2022
	Notes	\$'000	\$'000
Total cash & equivalent assets	5	<u>2,983</u>	<u>2,781</u>
Balances per Cash Flow Statement		<u>2,983</u>	<u>2,781</u>

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

Net Surplus (Deficit)		1,374	1,391
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		1,682	1,599
Net increase (decrease) in unpaid employee benefits		-	13
Grants for capital acquisitions treated as Investing Activity		(634)	-
Net (Gain) Loss on Disposals		<u>(183)</u>	<u>16</u>
		<u>2,239</u>	<u>3,019</u>
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		40	(33)
Net (increase) decrease in inventories		-	(2)
Net increase (decrease) in trade & other payables		<u>(227)</u>	<u>(332)</u>
Net Cash provided by (or used in) operations		<u>2,052</u>	<u>2,652</u>

(c) Financing Arrangements

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

Corporate Credit Cards		10	10
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The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

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

Note 11 - 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				
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Council Administration	3,434	4,076	1,137	1,192	2,297	2,884	2,325	1,083	5,313	5,083
Business & Economic Development	240	263	259	280	(19)	(17)	-	-	3,469	3,311
Community Support/ Amenities	80	88	206	223	(126)	(135)	-	1,756	783	747
Environment	132	145	304	328	(172)	(183)	-	-	-	-
Health	2	2	6	6	(4)	(4)	-	-	-	-
Public Order & Safety	2	2	9	10	(7)	(8)	-	-	-	-
Recreation & Culture	60	65	353	382	(293)	(317)	-	-	418	399
Regulatory Services	43	47	73	79	(30)	(32)	-	-	-	-
Transport	1,609	1,763	2,116	2,289	(507)	(526)	964	782	39,575	37,776
Plant Depot & Other Purposes	42	46	279	302	(237)	(256)	-	-	2,034	1,942
TOTALS	5,644	6,497	4,742	5,091	902	1,406	3,289	3,621	51,592	49,258

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

Note 11 (con't) - COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

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.

Business & Economic Development

Tourist Park, Development of Land for Resale, Private Works, Sewerage/CWMS. Support to Local Businesses, Tourism, and Other Economic Development.

Community Support/ Amenities

Pest Control – , Community Support, Elderly Citizens Facilities, Other Services for the Aged and Disabled, Child Care Centre, Children and Youth Services, Community Assistance, Other Community Support, Community Amenities, Cemeteries, Public Conveniences, Car Parking – non-fee-paying and Other Community Amenities.

Environment

Agricultural Services, Waste Management, Domestic Waste, Green Waste, Recycling, Waste Disposal Facility, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management Levy, and Other Environment.

Health

Health, Immunisation, Preventive Health Services, Other Health Services

Culture

Community Library Services, Heritage, Museums and Other Cultural Services.

Public Order & Safety

Public Order and Safety, Crime Prevention, Emergency Services, Other Fire Protection, Other Public Order and Safety

Recreation & Culture

Maintenance of Parks and Gardens, Ovals and Playgrounds, Street Scaping. Contribution and support to the School Community Library, Historical Services and maintenance to Pioneer Park and Various Community Halls.

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

Footpaths and Kerbing, Roads – sealed, Roads – formed, Roads – natural formed, Roads – unformed, Traffic Management, LGGC – roads (formula funded), and Cleaning of the Streets.

Plant Hire & Depot & Other Purposes

Fuels, Insurance Rego, Depreciation, Depot overhead, items NEC

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

Note 12 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates between 2% and 4% (2022: 1% and 2%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Rates & Associated	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p>
Receivables - Retirement Home	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Liabilities - Creditors and Accruals	<p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p>
Liabilities - Retirement Home Contributions	<p>Accounting Policy: To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values.</p> <p>Terms & conditions: Pursuant to Commonwealth legislation certain intending residents are required to contribute amounts on an interest free basis. The amounts are subject to certain deductions as prescribed by the legislation, the balance being repaid on termination of tenancy.</p> <p>Carrying amount: approximates fair value for short tenancies; may be non-materially over-stated for longer tenancies.</p>

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

Note 12 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2023	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Financial Assets</u>					
Cash & Equivalents	2,983	-	-	2,983	2,983
Receivables	301	-	-	301	301
Total	3,284	-	-	3,284	3,284
<u>Financial Liabilities</u>					
Payables	140	-	-	140	140
Total	140	-	-	140	140
2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Financial Assets</u>					
Cash & Equivalents	2,781	-	-	2,781	2,781
Receivables	375	-	-	375	375
Total	3,156	-	-	3,156	3,156
<u>Financial Liabilities</u>					
Payables	334	-	-	334	334
Total	334	-	-	334	334

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

Note 12 - 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. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

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

Note 13 - FINANCIAL INDICATORS

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

	2023	2022	2021
Operating Surplus Ratio			
<u>Operating Surplus</u>	16.0%	21.6%	10.0%
Total Operating Income			

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

Net Financial Liabilities Ratio			
<u>Net Financial Liabilities</u>	-53%	-40%	-34%
Total Operating Income			

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

Adjustments to Ratios

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

Adjusted Operating Surplus Ratio	6.3%	15.6%	10.2%
Adjusted Net Financial Liabilities Ratio	-22%	-22%	-21%

Asset Renewal Funding Ratio			
<u>Outlays on Existing Assets</u>	100%	95%	134%
Asset Renewals - IAMP			

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

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

Note 14 - UNIFORM PRESENTATION OF FINANCES

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

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

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

	2023 \$'000	2022 \$'000
Income		
<i>Rates</i>	1,946	1,788
<i>Statutory charges</i>	33	38
<i>User charges</i>	389	342
<i>Grants, subsidies and contributions - Capital</i>	345	-
<i>Grants, subsidies and contributions - Operating</i>	2,655	3,621
<i>Investment income</i>	80	20
<i>Reimbursements</i>	91	2
<i>Other income</i>	105	686
	5,644	6,497
Expenses		
<i>Employee costs</i>	(1,243)	(1,131)
<i>Materials, contracts and other expenses</i>	(1,817)	(2,361)
<i>Depreciation, amortisation and impairment</i>	(1,682)	(1,599)
	(4,742)	(5,090)
Operating Surplus / (Deficit)	902	1,407
<i>Timing adjustment for grant revenue</i>	(585)	(468)
Adjusted Operating Surplus / (Deficit)	317	939
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(1,595)	(2,856)
Add back Depreciation, Amortisation and Impairment	1,682	1,599
Proceeds from Sale of Replaced Assets	199	339
	287	(918)
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(1,092)	-
Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i>	-	14
	(1,092)	14
Annual Net Impact to Financing Activities	(489)	35

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

Note 15 – SUPERANNUATION

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

Accumulation only Members

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

Salarylink (Defined Benefit Fund) Members

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

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2023. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to Other Superannuation Schemes

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

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

Note 16 - 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.

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 does not hold any bank 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 zero appeals against planning decisions made prior to reporting date.

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

Note 17 - 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, 13 persons were paid the following total compensation:

	2023	2022
	\$	\$
Salaries, allowances & other short term benefits	693	551
TOTAL	693	551

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

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

Council G Turner has a waste collection service contract with Council. The amount of \$115k was paid to Councillor Turner in relation to this.

District Council of Karoonda East Murray
Annual Financial Statements
for the year ended 30 June 2023
CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the District Council of Karoonda East Murray for the year ended 30 June 2023, the Council's Auditor, Bentleys SA/NT, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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



.....
Martin Borgas
CHIEF EXECUTIVE OFFICER



.....
Tim Muhlhauser
PRESIDING MEMBER AUDIT COMMITTEE

Date: 12 December 2023

2022/23

ANNUAL REPORT

MURRAYLANDS & RIVERLAND LOCAL GOVERNMENT ASSOCIATION



Murraylands and Riverland Local Government Association



Constituent Councils



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MRLGA OVERVIEW

Mission

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

Our Charter

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

Values and Behaviours

Integrity, Leadership, Collaboration, Credibility, Unity

Role

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

Strategic Framework

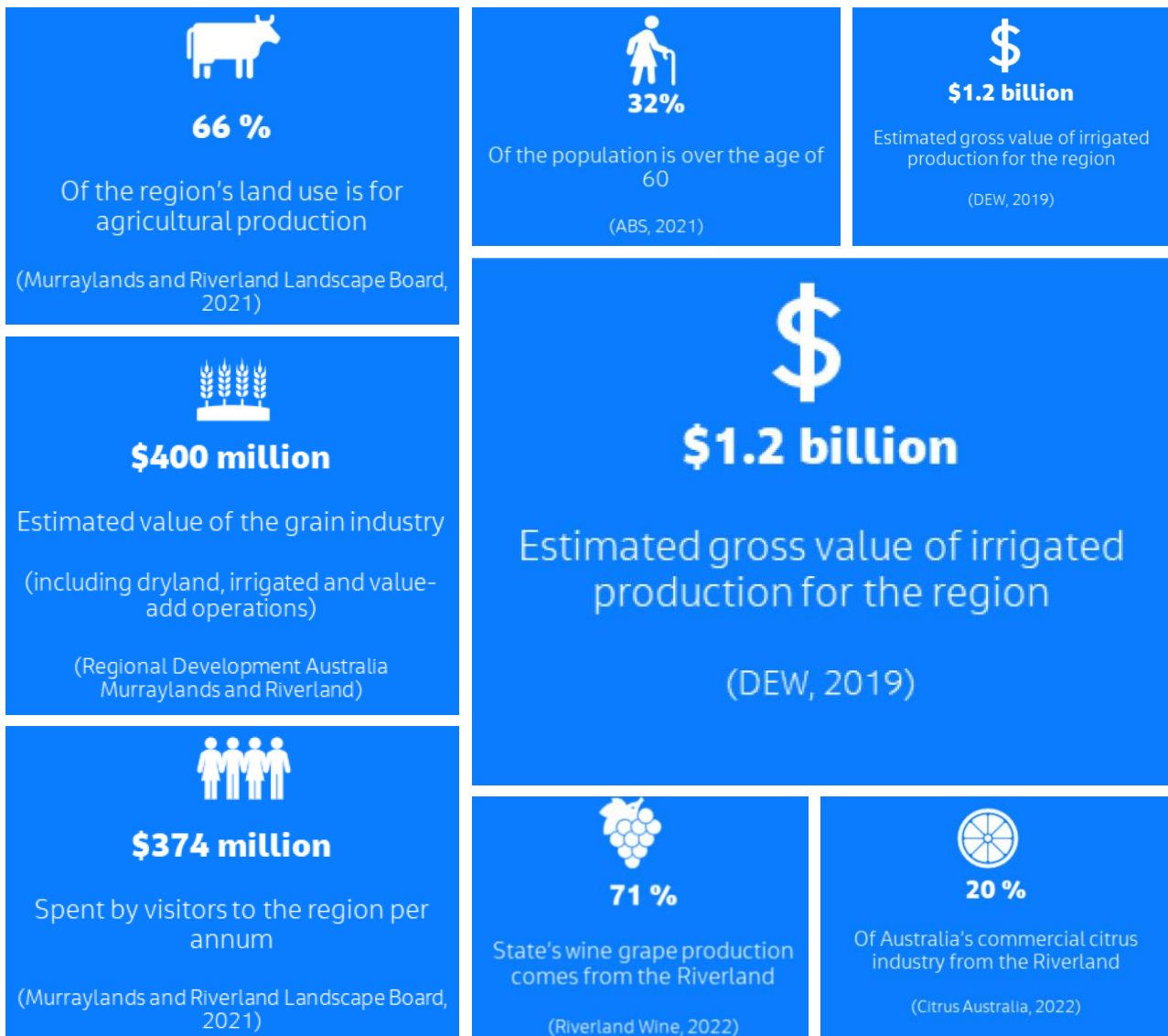


REGIONAL STATISTICS

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

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

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



PRESIDENT'S REPORT



*MRLGA President
Mayor Caroline Phillips*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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














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

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

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

Mayor Caroline Phillips
MRLGA President

MRLGA Board

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

Board Members (July '22 to November '22)

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

Board Members (Nov '22 to June '23)

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

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

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

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

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

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

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

CEO Network

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

MRLGA CEO Network and Committees

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

Regional Transport and Asset Committee

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

Regional Public Health and Wellbeing Committee

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

Water Paper Working Group

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

Local Government Regional Planning Committee Representatives

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

Zone Emergency Management (Chaired by SES)

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

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

		Representative
	Sheryl Giles	Murraylands and Riverland Aboriginal Representative

MRLGA Board:

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

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

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

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

SA Regional Organisation of Councils

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

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

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

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

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

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

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

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

CEO Network

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

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

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

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

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

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

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

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

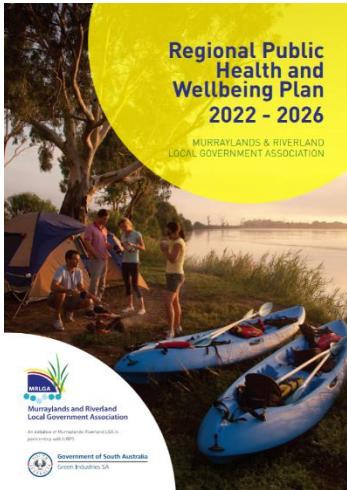
- Tony Siviour, Renmark Paringa Council
- David Beaton, District Council of Loxton Waikerie
- Dylan Strong, Berri Barmera Council
- Ben Scales, Mid Murray Council,
- Michael Sedgeman and Heather Barclay, Rural City of Murray Bridge
- Bridget Mather, Coorong District Council

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

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

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

Statutory strategy pursuant to the Public Health and Wellbeing Act

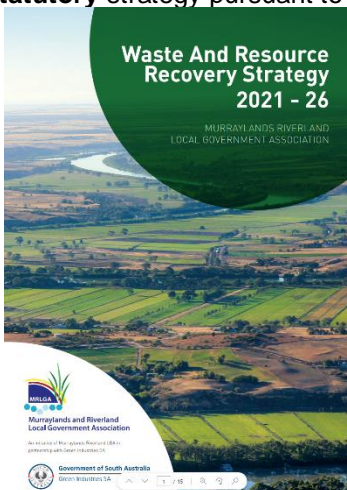


The MRLGA Regional Public Health and Wellbeing Committee includes Directors, from each of the 8 constituent councils with the Public Health and Wellbeing portfolio.

Key activities included:

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

Statutory strategy pursuant to the Waste and Resource Recovery Strategy

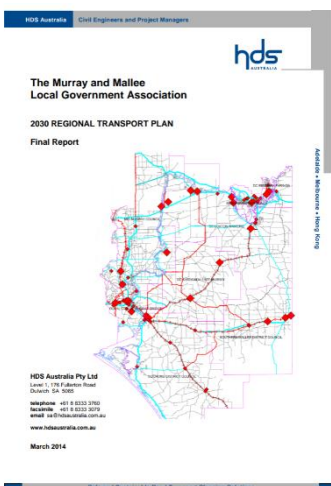


The MRLGA Regional Waste & Resource Recovery Committee includes Directors from each of the 8 constituent councils.

Key activities included:

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

Collaborative strategy enabling better funding to the region for roads.



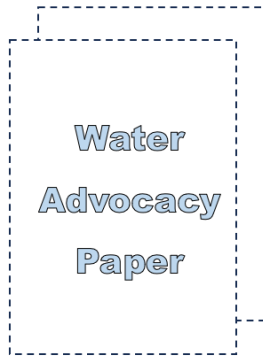
MRLGA Regional Transport and Assets (RTA) Committee is a forum that brings together the Directors of Infrastructure, Assets and Environment from each of the 8 constituent councils.

Key activities of the committee included:

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

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

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



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

The paper intends to :

- Acknowledge the regions dependency on water, and begin to decipher the role Local Government can play in water advocacy and water management,
- Identify advocacy topics to support local and regional communities, industries, the environment, first nations and stakeholders,
- Identify opportunities if/when all levels of government can collaborate for the betterment of easier process' and less politicised environments
- Acknowledge the Murray Darling Basin Plan review will commence soon, and how the 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. The paper was delayed while floods occurred and is planned for finalisation in late 2023.

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

Regional LGA's, Chief Executive Officers

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

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

Meetings of the Management Group were held on:

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

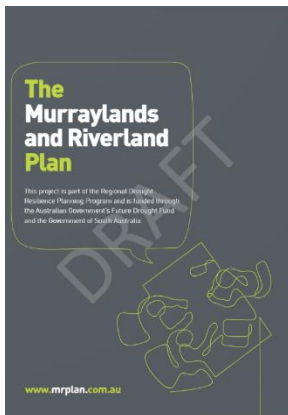
The Association also availed itself to other opportunities occurring in the region including:

Future Drought Fund

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

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

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



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

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

Operational (external) Service Agreements

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

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

2022 / 2023 Audit

The 22/23 external audit was undertaken by Dean Newbery (ABN 30 164 612 890)
Financial Statements prepared by Formula Accounting (ABN 50 410 043 228)

Murraylands and Riverland Local Government Association

General Purpose Financial Reports

for the year ended 30 June 2023

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

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Auditor Certificate of Audit Independence	

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

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

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

Murraylands and Riverland Local Government Association
Statement of Financial Position
as at 30 June 2023

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

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

Murraylands and Riverland Local Government Association
Statement of Changes in Equity
for the year ended 30 June 2023

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

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

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

Murraylands and Riverland Local Government Association

Statement of Cash Flows

for the year ended 30 June 2023

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

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

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

The Constituent Councils are:

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

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

3 Income recognition

3.1 Revenue

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

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

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

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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

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

5 Payables

5.1 Goods & Services

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

5.2 Payments Received in Advance & Deposits

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

6 GST Implications

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

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

7 New and amended standards and interpretations

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

8 Superannuation

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

9 Provisions

9.1 Employee Benefits

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

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

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

10 Contingent Liabilities and Contingent Assets

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

11 Events after the end of the reporting period

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

12 Economic Dependence

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

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

Note 2 - INCOME

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3 - EXPENSE

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

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

Note 4 - CURRENT ASSETS

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

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

Note 5 - LIABILITIES

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

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

Note 6 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

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

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

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

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

Note 7 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

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

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

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

Receivables - Trade and other debtors

Accounting Policy: Carried at nominal value

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

Carrying amount: approximates fair value.

Liabilities - Creditors and Accruals

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

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

Carrying amount: approximates fair value.

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

Note 7 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2023	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	1,057,115			1,057,115	1,057,115
Receivables	2,366			2,366	2,366
Total	1,059,481	-	-	1,059,481	1,059,481
<u>Financial Liabilities</u>					
Payables	22,841			22,841	22,841
Total	22,841	-	-	22,841	22,841
2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	897,507			897,507	897,507
Receivables	30,071			30,071	30,071
Total	927,578	-	-	927,578	927,578
<u>Financial Liabilities</u>					
Payables	1,515			1,515	1,515
Total	1,515	-	-	1,515	1,515

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

Note 7 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

Risk Exposures:

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

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

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

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 8 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

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

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

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

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

OTHER RELATED PARTIES

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

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

Description of Services provided to all Related Parties above:

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

Thank you

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

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

