



2022/23

Annual Report

Renmark Paringa Council

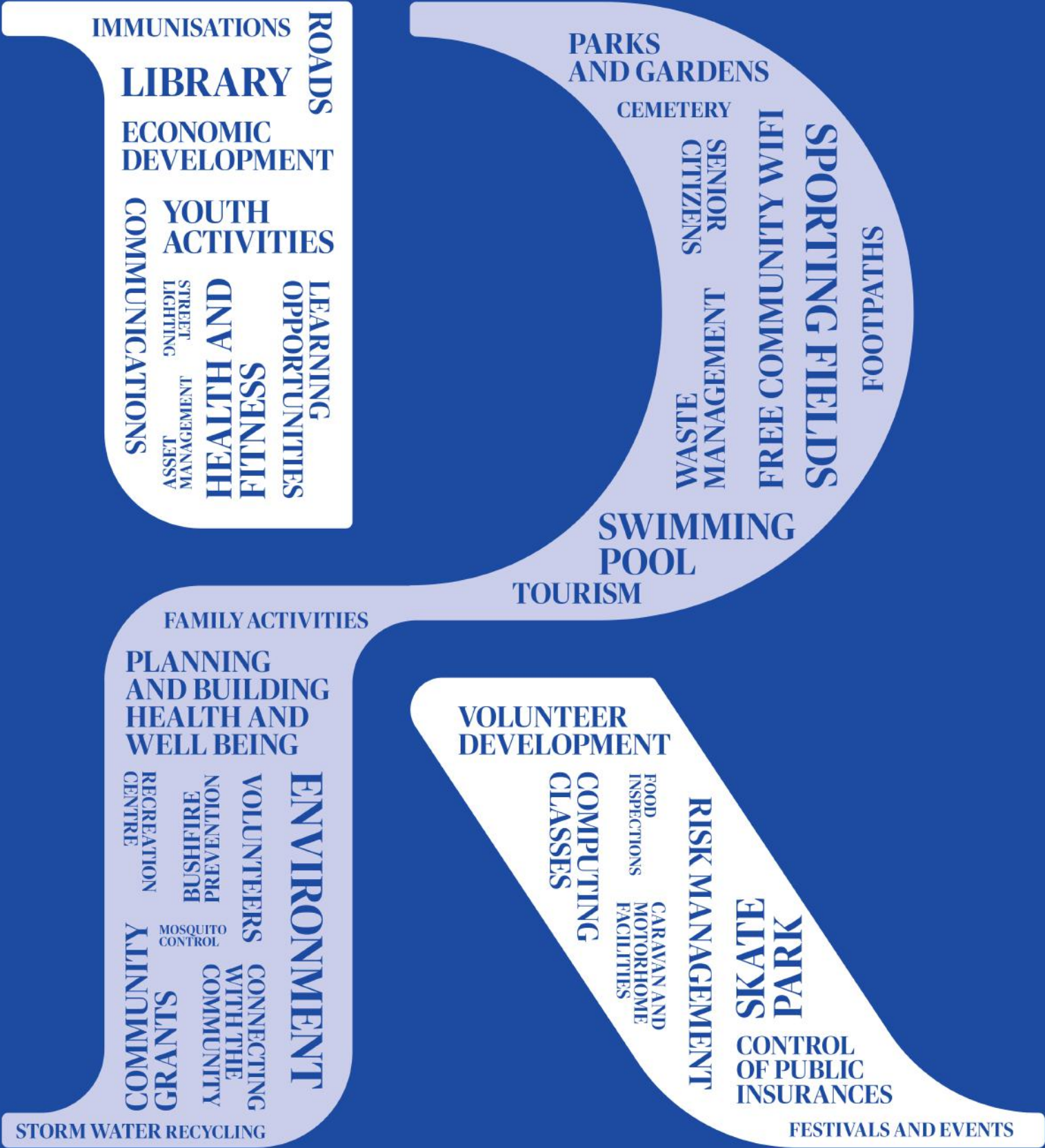
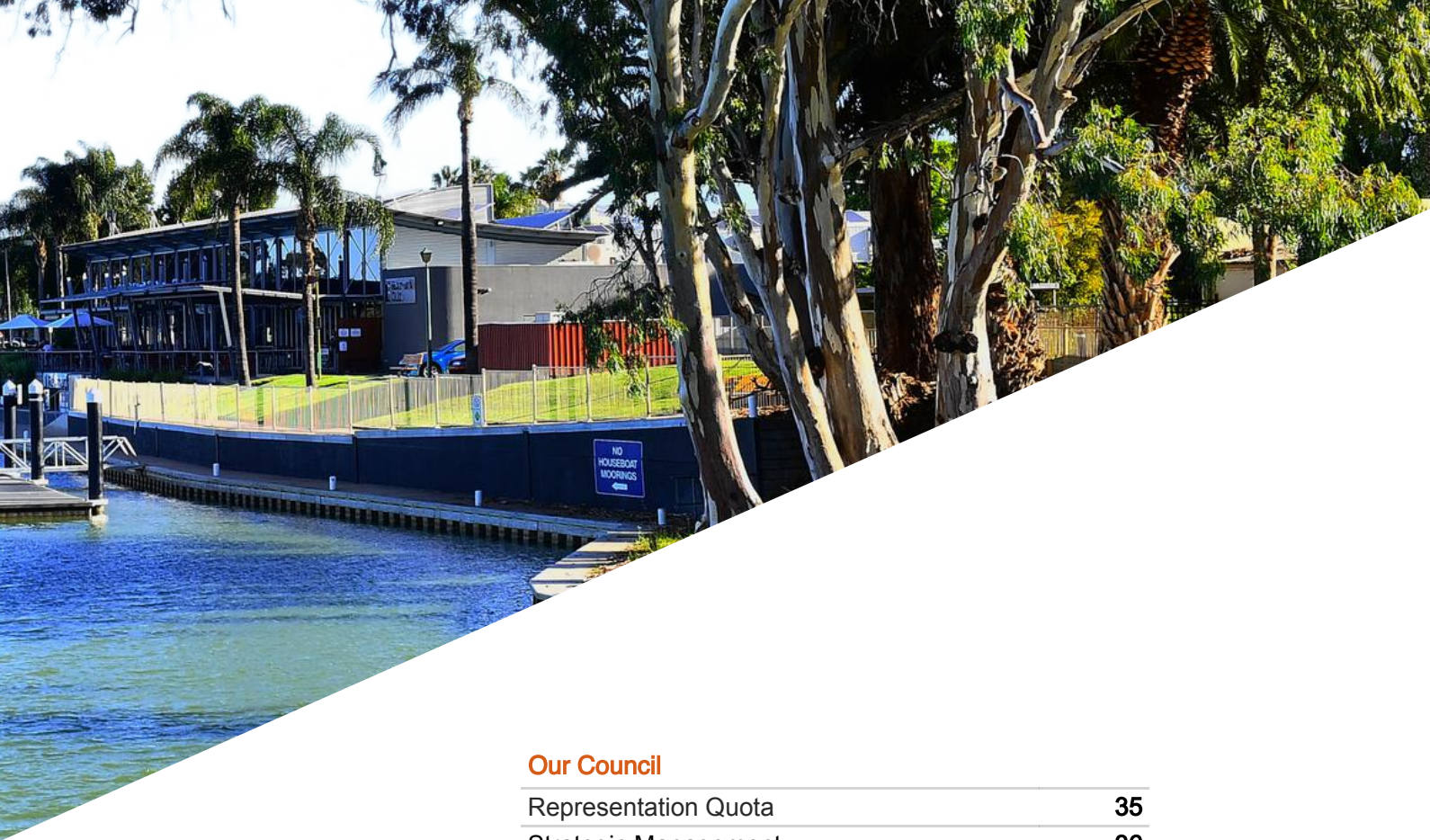




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Special thanks to valued community member Grant Schwartzkopff for supplying images.



Acknowledgment of Country

Renmark Paringa Council acknowledges and pays respect to the past, present and future traditional custodians and elders of the nation and the continuation of cultural, spiritual and educational practices of Aboriginal and Torres Strait Islander People.

Foreword from the Mayor & CEO



I am pleased to present Renmark Paringa Council's Annual Report for 2022/23 and at the outset, I would like to acknowledge the 16 years of service under the leadership of Neil Martinson.

With the Local Government elections held in November 2022, the commencement of my first term as Mayor (after 12 years of service as a councillor) has certainly been a challenge, driven primarily by the second largest River Murray Flood in 152 years.

The demands faced by our region were immense, with our contractors, staff and broader community rallying together, ensuring the vast majority of our townships and farming land remained safe and dry. We could not have undertaken the work required in such a short time frame without their support and expertise. It is also important to acknowledge the support of the State Government, other councils from across the state and representatives of the highest levels who visited to offer assistance.

I would like to thank the wider community for their understanding, as while all efforts were focused on flood works, we have significantly increased our backlog of more basic, day to day works.

Despite the challenges faced with the River Murray Flood, we managed to quickly get back to the majority of daily operations to deliver the services, programs and projects that matter the most. We acknowledge that there is still considerable work to be done with the Twentyfirst Street Bridge, the Renmark Town Wharf and stormwater upgrades before we are back to our 'new normal' and note that these challenges will take both significant time and considerable funding.



Mayor, Peter Hunter

Australia Day Awards Celebration

On 26 January we acknowledged the recipients of our Australia Day Citizen of the Year Awards at a celebration held at the Renmark Club. (A full summary of our award recipients are detailed on page 44) These admirable individuals and groups were recognised for their significant voluntary contribution they made to improve the lives of so many in our community.

National Volunteer Week Celebration

During National Volunteer Week from 15 to 21 May 2023 we held a celebration where we recognised 24 volunteers from across our region. I asked the 45 individuals in attendance at the celebration to estimate how many years they have volunteered and the answer was a combined total of 844 years. This is a remarkable number, which signifies the extraordinary efforts of individuals who put themselves forward to serve others. We have much to be thankful for & we should all be proud of what the elected members, staff and community have achieved within our community over the past 12 months.

I sincerely thank everyone who has contributed to help someone else in our district as we all work together to build a stronger, happier and more resilient community.

The 2022/23 year was a unique and eventful time for Renmark Paringa Council. In the last year we have seen significant milestones, challenges and achievements which have shaped the future of our community.

One of the most defining events of the year was the 2022 River Murray Flood. Our community faced unprecedented challenges as we navigated how to manage the impacts of this natural disaster and the uncertainty that came with it.

We adopted a go hard and go early approach to re-engineering all 38 kilometres of levees, blocking stormwater ingress and securing houseboats. Not only did we protect our townships from the flood, but we also proactively shared every step of our response with the community.

We were fortunate enough to be recognised for our response to the 2022 River Murray Flood where we received several awards and recognitions, these included winner of the Local Government Professionals SA Excellence in Emergency Management Award, an Honourable Mention in the National Awards for Local Government in Disaster Preparedness and runner up in the Local Government Marketing Campaign of the Year Awards.

As we were navigating the early stages of the River Murray Flood, we were also undertaking the 2022 Local Government Elections. We welcomed Peter Hunter as Mayor, and he was joined by four new Elected Members and four returning Elected Members. I am looking forward to seeing the mix of experience and new ideas come to life and continuing to work collaboratively together over the next Council term.

Something worth celebrating is the significant progress made towards Renmark's Urban Design Framework. The progress made towards the design elements has meant we are able to progress to the implementation phase for two key stages. These stages focus on delivering vibrant and inclusive urban areas in the heart of Renmark that will benefit not only our community but the many visitors to our region.

I wish to take this opportunity to thank staff, Elected Members, and volunteers for their support, hard work and dedication. Too often we don't take the opportunity to pause and acknowledge the achievements made throughout the year. The Annual Report gives us the opportunity to reflect on and celebrate these achievements and look forward as we continue to enhance the liveability, prosperity, and sustainability of our community.



Chief Executive Officer, Tony Siviour

Our Elected Members



Elected Member Information

Our Council meets on the fourth Tuesday of the month commencing at 7:00pm. All meetings are held in the Renmark Paringa Council Chambers.



Elected Members
November 2018 - November 2022

Back row - Cr Sim Singh-Mahli, Cr Sims, Cr Townsend, Deputy Mayor Durieu, CEO T Siviour
Front row - Cr Hunter, Cr Spano, Mayor Martinsonr, Cr Howie, Cr Maddocks

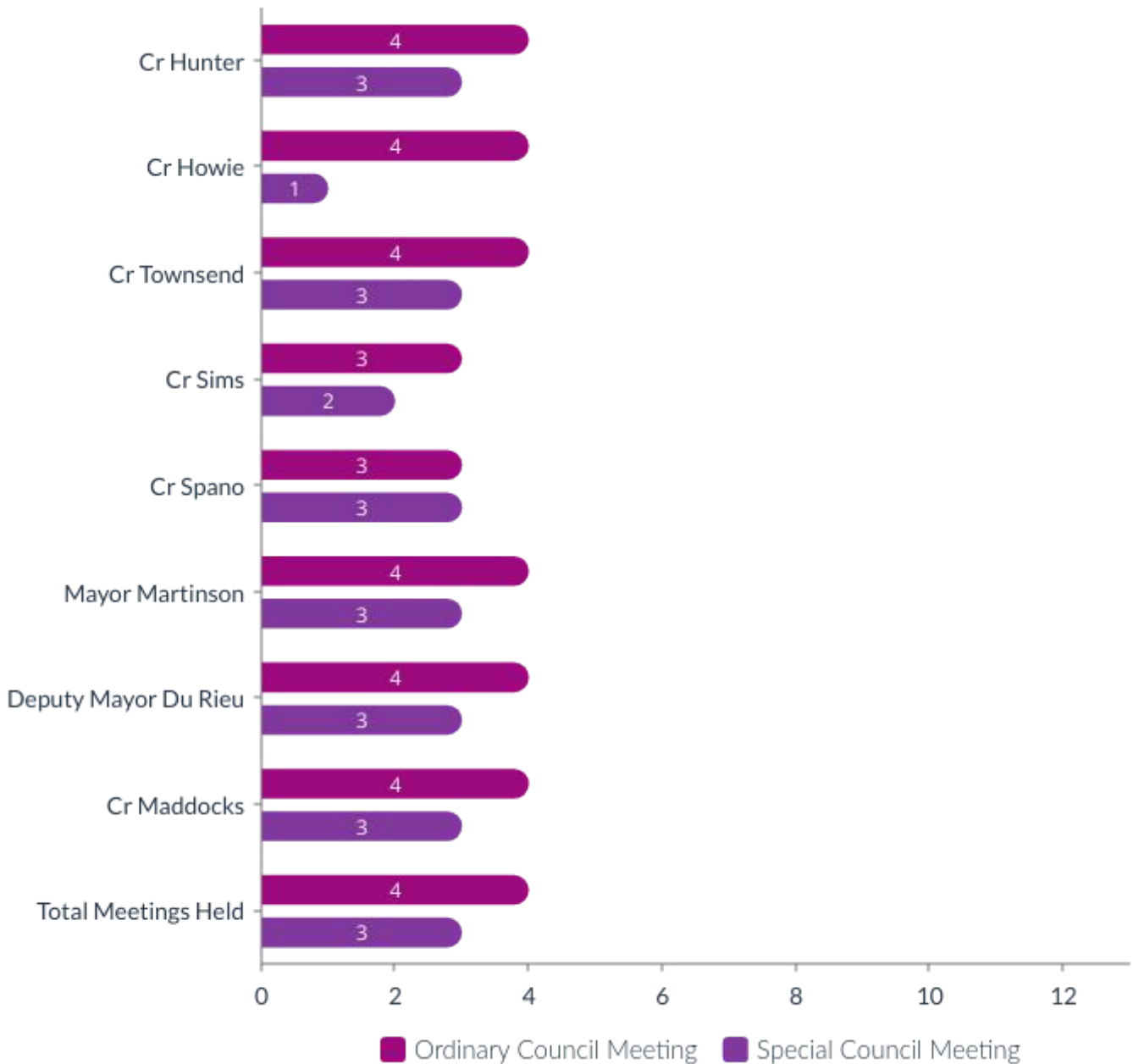


Elected Members
November 2022 - June 2023

Back row - Cr Townsend, Cr Sims, Cr Gibbs, Deputy Mayor Howie, CEO T Siviour
Front row - Cr Turton, Cr Spano, Mayor Hunter, Cr Brauer, Cr John

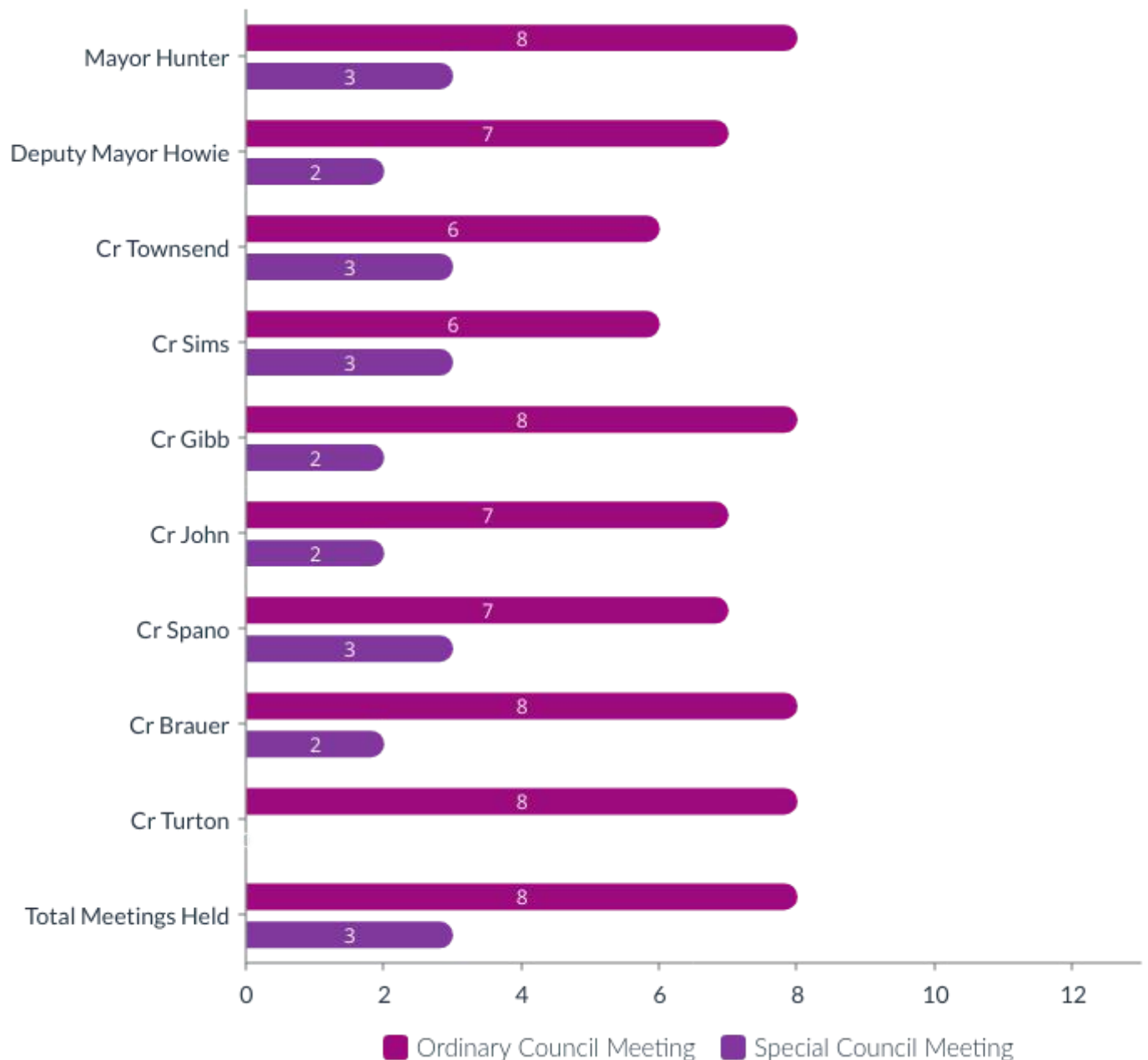
Meeting Attendance

Schedule of attendance to Ordinary and Special Council Meetings
1 July 2022 to 31 October 2022.



Meeting Attendance

Schedule of attendance to Ordinary and Special Council Meetings
November 2022 to 30 June 2023.



Committees

Decision Making Structure - Section 41 Committees

Audit and Risk Committee

Pursuant to Section 126 (1) of the Local Government Act, 1999. The functions of an audit committee include, but are not limited to the review of annual financial statements, strategic management plans or annual business plan, liaising with Council's auditor and reviewing internal controls.

Commencement of regulation 6 of the Local Government (Transitional Provisions) (Stage 2) Variation Regulation 2021, saw the Audit Committee update to the Audit and Risk Committee.

Committee membership July 2022 - November 2022: Tim Muhlhausler (Presiding Member / Chair), Cr Du Rieu, Cr Howie, Cr Hunter and Ex Officio Mayor Martinson.

Committee membership November 2022 - June 2023: Tim Mulhausler (Presiding Member / Chair), Cr Howie, Cr Townsend, Cr John, Mayor Hunter (ex-officio)

Policy Review Committee

To review and recommend to Council Policy, Procedure, Codes of Practice, Guidelines and By Laws and to report to Council regarding the implementation requirements of the Local Government Act 1999.

Committee membership July 2022 - November 2022: Cr Howie (Chair), Mayor Martinson, Cr Maddocks, Cr Hunter, Cr Townsend and Cr Singh-Malhi.

Committee membership November 2022 - June 2023: Deputy Mayor Howie (Chair), Cr John, Cr Gibb and Mayor Hunter.

Asset Committee

To review Council's asset portfolio with the aim to improve the strategic management of assets with a focus on Capital renewal as well as identifying opportunities to ensure an appropriate level of service is provided on behalf of the community.

Committee membership July 2022 - November 2022: Cr Hunter (Chair), Cr Du Rieu, Cr Spano, Cr Sims and Ex Officio Mayor Martinson.

Committee membership November 2022 - June 2023: Cr Sims (Presiding Member / Chair), Cr Spano, Cr Brauer and Cr Townsend.

Grants, Sponsorship & Awards Committee

To review and approve grants and sponsorship applications in accordance with Council's Grants and Sponsorship Policy and to review and determine award recipients for Council's Australia Day Citizen of the Year Awards.

Committee membership from May 2023: Mayor Hunter (Chair), Deputy Mayor Howie, Cr Spano, Cr Brauer.

Committees

Other Committees

Riverland Regional Assessment Panel

Pursuant to Section 84 of the Planning, Development and Infrastructure Act 2016. In accordance with the authority delegated to it by the Council, the Riverland Regional Assessment Panel assesses all development applications that are referred to it by an Authorised Council Officer.

One Elected Member from the G3 Riverland Councils is a member of this committee and this is on a rotational basis, with Cr John being the representative from Renmark Paringa Council for 2023.

Building Fire Safety Committee (Regional)

Responsible, under Section 157 of the Planning, Development and Infrastructure Act 2016, for building fire safety matters.

Committee Membership



Peter Hunter
Mayor

Section 41 Committees

- Policy Review Committee
- Audit & Risk Committee
- Grants, Sponsorship & Awards Committee

Other Committees/Boards

- Renmark Paringa Council Grants Assessment Panel (ceased in 2023)
- Australia Day Awards Assessment Panel
- Local Government Association of South Australia (AGM)
- Local Government Finance Authority of South Australia
- Murraylands & Riverland Local Government Association
- Riverland Local Government Forum
- Renmark Irrigation Trust Environmental Watering Committee



Margaret Howie
Deputy Mayor

Section 41 Committees

- Policy Review Committee
- Audit & Risk Committee
- Grants, Sponsorship & Awards Committee

Other Committees/Boards

- Australia Day Awards Assessment Panel (ceased in 2023)
- Renmark Paringa Council Grants Assessment Panel
- Riverland Fruit Fly Committee
- Local Government Association of South Australia (AGM) (proxy)
- Local Government Finance Authority of South Australia (proxy)
- Murraylands & Riverland Local Government Association (proxy)
- Riverland Local Government Forum
- Murray Darling Association Inc - Region 5



Ben Townsend
Councillor

Section 41 Committees

- Asset Committee
- Audit & Risk Committee

Other Committees/Boards

- Nil

Committee Membership



David Sims
Councillor

Section 41 Committees

- Asset Committee

Other Committees/Boards

- Renmark High School Governing Council



Jack Gibb
Councillor

Section 41 Committees

- Policy Review Committee

Other Committees/Boards

- Renmark Paringa Community Museum
- Friends of PS Industry



James John
Councillor

Section 41 Committees

- Policy Review Committee
- Audit & Risk Committee

Other Committees/Boards

- Riverland Regional Assessment Panel
- Murray Darling Association Inc - Region 5 (proxy)
- Central Irrigation Trust - AGM

Committee Membership



Maria Spano
Councillor

Section 41 Committees

- Asset Committee
- Grants, Sponsorship & Awards Committee

Other Committees/Boards

- Renmark Paringa Health Advisory Committee



Stephanie Brauer
Councillor

Section 41 Committees

- Asset Committee
- Grants, Sponsorship & Awards Committee

Other Committees/Boards

- National Trust (Olivewood) Renmark Branch



Frank Turton
Councillor

Section 41 Committees

- Nil

Other Committees/Boards

- Renmark Paringa Community Museum (until July 2023)
- Friends of the PS Industry (until July 2023)

Training and Development

July 2022 - November 2022

Name	Date	Detail	Cost
Mayor N Martinson	27-28/10/22	SA Local Government Association Conference & General Meeting	\$275 + accommodation
Deputy Mayor H Du Rieu	27-28/10/22	SA Local Government Association Conference & General Meeting	\$275 + accommodation
Cr Maddocks	25/08/22	LGA Roads & Works Conference	\$455 + accomodation

November 2022 - June 2023

Name	Date	Detail	Cost
Mayor P Hunter Cr D Sims Cr M Spano Cr J John Cr B Townsend Cr S Brauer Cr J Gibb Cr F Turton	17/11/22	Mandatory Induction Program	No charge
Mayor P Hunter Deputy Mayor M Howie Cr D Sims Cr M Spano Cr J John Cr B Townsend Cr S Brauer Cr J Gibb Cr F Turton	3/12/22	Mandatory Training - Behaviour, Civic & Legal	\$446 per attendee
Mayor P Hunter Deputy Mayor M Howie Cr M Spano Cr J John Cr B Townsend Cr S Brauer Cr J Gibb Cr F Turton	25/2/23	Mandatory Training - Strategy & Finance	\$275 per attendee
Mayor P Hunter Deputy Mayor M Howie Cr M Spano Cr S Brauer Cr J Gibb Cr F Turton	7/3/23	Docs on Tap Training	\$160 per attendee
Mayor P Hunter Cr D Sims Cr M Spano Cr J John Cr B Townsend Cr S Brauer Cr J Gibb Cr F Turton	22/4/23	Mandatory Training - Behaviour	\$494

Training and Development

November 2022 - June 2023

Name	Date	Detail	Cost
Mayor P Hunter	17-18/2/23	Mandatory Training - Mayor's Forum, Behaviour & Civic	\$990 + accommodation
	14/4/23	SA Local Government Association Annual General Meeting & Conference	\$275 + accommodation
Deputy Mayor M Howie	24/3/23	State Government / Local Government Economic Partnership Forum	\$182
	12/5/23	Deputy Mayor Forum - Collaborative Leadership	\$605
	19-21/9/22	Murray Darling Association National Conference in Albury, NSW	\$806 + accommodation
Cr J John	17/3/23	Assessment Panel Training Online	\$275
	24/3/23	Audit & Risk Committee Training Online	\$220
Cr B Townsend	24/3/23	Audit & Risk Committee Training Online	\$220

Member Behaviour

In the 2022/23 year Council received zero reports relating to contraventions of Chapter 5 Part 4 Division 2 by members of the Council.

Allowances

Elected members are paid an allowance for performing and discharging the functions and duties of their office in accordance with section 59 of the Local Government Act 1999.

In accordance with section 76 of the Act, the Remuneration Tribunal determines the annual allowance for elected members. The determination applies to all members of a Council in South Australia and is based on five council groupings. The Remuneration Tribunal has determined that the Renmark Paringa Council be allocated to Group 4.

Allowances determined by the Remuneration Tribunal are to be adjusted on the first, second and third anniversary of the relevant periodic election to reflect changes in the Consumer Price Index. Council’s Elected Member Allowances and Support Policy sets out a comprehensive summary of the provisions of the Local Government Act 1999 and Regulations in respect to elected member allowances, expenses and provision of facilities, support and benefits. It also sets out the circumstances under which Council approves the reimbursement of additional expenses on a discretionary basis.

Mayor

\$43,820

Deputy Mayor

\$13,694

Councillors

\$10,955

Compliance Statement

Confidentiality Provisions Sections 90(2), 90A(4) and 91(7)

Meetings and Documents

It is a requirement of the Local Government Act 1999 (The Act), schedule 4, clause 1(ga) that Council include in the Annual Report, information in relation to any orders of the Council or Council committee where the public have been excluded from attendance in accordance with Section 90(2) of the Local Government Act 1999.

It is also a requirement of the Act, Council to include in the Annual Report, information in relation to any orders of the Council or Council committee that documents be kept on a confidential basis in accordance with Section 91(7) of the Local Government Act 1999.

During the year to 30 June 23 Council held twelve (12) ordinary meetings and six (6) special meetings.

Council used the provisions of Section 90(2) of the Local Government Act, 1999, on fourteen (14) separate occasions during the course of the Council meetings. Council met in confidence to discuss issues in relation to:

Section 90(3)(a) – 3 Items

Information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).

Meeting	Date	Subject
Briefing Session of Council	2/08/22	Chief Executive Officer's Performance Review 21/22 Presentation
Briefing Session of Council	23/08/22	Chief Executive Officer's Performance Review 21/22
Ordinary Council Meeting	23/08/22	Chief Executive Officer's Performance Review 21/22

Compliance Statement

Confidentiality Provisions Sections 90(2), 90A(4) and 91(7)

Section 90(3)(d)(i)(ii) – 2 Items

Commercial information of a confidential nature (not being a trade secret) the disclosure of which –

- (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party.
- (ii) would, on balance, be contrary to the public interest.

Meeting	Date	Subject
Special Council	14/12/22	Electricity Procurement
Ordinary Council	28/02/23	Taylor Riverfront Precinct - Open Space Remediation

Section 90(3)(e) – 1 Item

Matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person;

Meeting	Date	Subject
Briefing Session of Council	13/06/23	Organisational Structure Change

Section 90(3)(h) – 3 Items

Legal Advice

Meeting	Date	Subject
Ordinary Council	21/12/22	Trans-Tasman Energy Group (TTEG) Quarterly Action Report
Ordinary Council	28/03/23	Trans-Tasman Energy Group (TTEG) Claim Update
Ordinary Council	25/05/23	Trans-Tasman Energy Group (TTEG) Quarterly Action Report (Q1 2023)

Compliance Statement

Confidentiality Provisions Sections 90(2), 90A(4) and 91(7)

Section 90(3)(b) – 5 Items

Information the disclosure of which

- (i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and
- (ii) would, on balance, be contrary to the public interest

Meeting	Date	Subject
Special Council	7/07/22	Jane Eliza Development Request for Detailed Proposal
Special Council	9/08/22	Renmark Wharf Upgrade - Additional Scope Proposal
Ordinary Council	23/08/22	Jane Eliza Development
Briefing Session of Council	16/05/23	Jane Eliza Development Upgrade
Ordinary Council	23/05/23	Jane Eliza Code Amendment - Proposal to Initiate

Review of items discussed in confidence is undertaken on a regular basis, quarterly or as required and this process has seen 7 items released from confidentiality provisions over the course of the year.

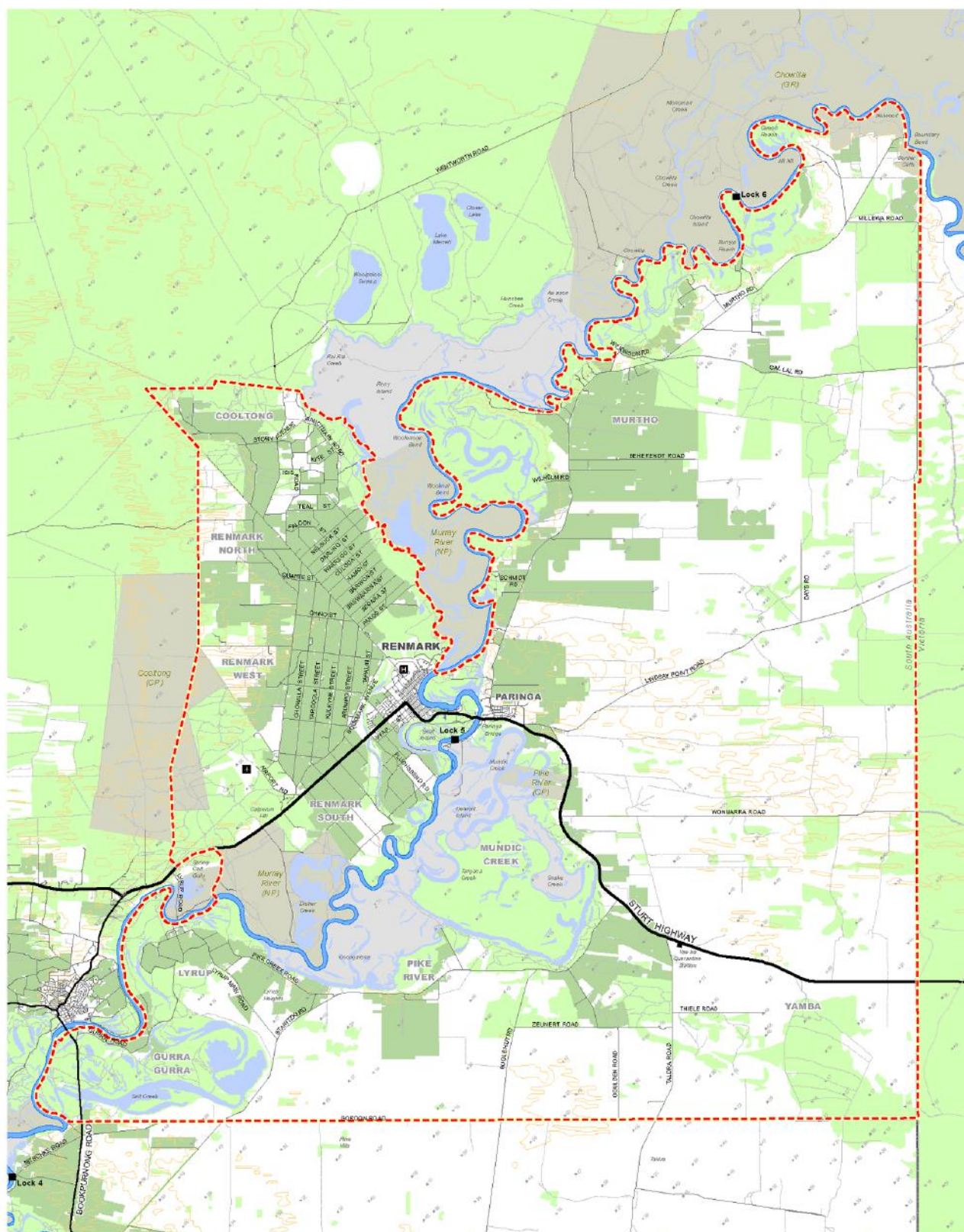
Confidential Motions

During the course of the financial year Council has made a total of 248 resolutions that were procedural and not procedural, these resolutions reflected the decisions made by Council. Council resolved to enter into confidence in 5.64% of instances.

Our Place

A photograph of a park with large trees, a path, and people walking, overlaid with a teal gradient. The image shows a paved path winding through a green park. On the left, there are large, leafy trees. On the right, there are tall palm trees. In the background, a body of water is visible. A person is walking on the path, and a child is riding a bicycle. The sky is blue with some clouds. The entire image is covered with a teal gradient that is darker at the top and lighter at the bottom.

District Map

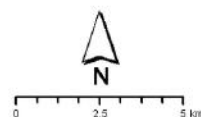


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Projection: MGA Zone 54

Data supplied by: Department of Environment, Water & Natural Resources

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Renmark Paringa Demographics



Residents
10,044



Rateable properties
5,853



Electors
6,626



Area
921km²



Road Network
580km



Footpaths
82km

Council Facilities

Renmark Paringa Community and Civic Centre

61 Eighteenth Street, Renmark



Renmark Paringa Waste Transfer Station

750 Government Road, Renmark



Visitor Information Centre

84 Murray Avenue, Renmark



Renmark Airport

Airport Road, Renmark



Library

James Avenue, Renmark



Alan Coulter Recreation Centre & Renmark Swimming Centre

Fifteenth Street, Renmark



An aerial photograph of a modern park. In the center is a circular water play area with several small fountains and a central structure. Surrounding this are green lawns, paved walkways, and modern pavilions with flat roofs. Some people are visible sitting on benches and playing in the water. In the background, there are trees and residential buildings.

Our Significant Projects

River Murray Flood 2022

Flood Response

In October 2022, Council became aware of significant River Murray flows which were anticipated to reach the South Australian border by mid December. In response to this information, Council formed the Emergency Incident Management Team (EIMT) who began meeting daily from Friday 14 October through to 12 January 2023.

The EIMT was formed by various members of staff and all major project, capital works and non-essential services were placed on hold to ensure that Council could effectively direct its energy and resourcing into preparing for the flood event. Council enacted Section 298 (Power of council to act in an emergency) of the Local Government Act 1999, which enabled all necessary actions to be undertaken in a timely manner. Council took the lead in the flood response, which meant Council was the 'principal contractor', therefore significantly increasing work health safety accountabilities.



Levee Remediation

The most significant action required in response to the flood was to remediate the 38 kilometre levee network protecting Renmark and parts of Paringa and Lyrup. The levee network was built in 1959 by the South Australian Government following the major 1956 Flood. Many of the levee banks throughout the network had not been engaged since the 1974 flood and were in need of remediation. Remediation of the levee banks consisted firstly of assessing what condition each of the banks were in and understanding what flow levels they were able to withstand and secondly developing a priority list of levee banks to be remediated. Levee banks were prioritised based on how soon the toe (bottom) of the levee would be engaged and the infrastructure that each levee bank was protecting. This work was aided by the use of a digital elevation model and geographic information system capabilities. Local earthmoving companies prioritised Council in their works schedule to ensure that the levee banks were adequately prepared for the rising river.



River Murray Flood 2022 cont.

Stormwater

Council closed off 32 stormwater outlets during the flood and installed industrial sized pumps in their place around the townships. This action was necessary to prevent flooding from backflow up through the stormwater network as the outlets to the River Murray became inundated by higher flows.



Infrastructure

Across the Council area, many kilometres of roads needed to be closed, along with boat ramps, wharves, parks and reserves. In addition, Council secured 113 houseboats on Council-owned moorings, by installing 220 steel mooring pylons over a 10 day period.

Communications and Engagement

It was important to keep the community and stakeholders informed on all matters related to Council's response to the flood. Regular updates were provided to the South Australian Premier, Government and senior public servants. In addition to traditional forms of media being utilised to keep the community informed, Council also used more modern online platforms such as its website, social media platforms and developed an interactive map. Council's online platforms had significant reach and allowed for information to be passed onto the community immediately. With media agencies external to the region using fearful headlines to attract more readers, it created anxiety and fear which was unnecessary. Council's communication approach was to always be authentic and transparent and to tell the story as to how Council was preparing to protect the region. Council's Facebook reached 207,000 people at the peak of the flood and the feedback from the community as to how Council was keeping the community informed was extremely positive.



Monitoring

Once levee remediation works were completed and levee banks became engaged, daily monitoring of the entire levee network was required to ensure the integrity of the network was upheld. This monitoring ensured that any faults or erosion caused to the levee banks were remediated quickly and effectively.

River Murray Flood 2022 cont.

Flood Recovery

Flood recovery has been both simple and complex. The vast majority of Council's flood-affected assets were assessed, repaired and reopened very quickly after the flood. However, other larger assets that were significantly damaged, like the Twentyfirst Street Bridge, will likely take a number of years to replace. Council is currently pursuing funding from the South Australian Government for a potential 'betterment' project associated with the Twentyfirst Street Bridge.

Phase 1.

Asset surface is no longer inundated

Water is no longer covering the asset.



 Renmark Paringa Council

Phase 2.

Asset subsurface must dry

The asset subsurface must dry prior to assessment being undertaken (this can take up to two weeks).



 Renmark Paringa Council

Phase 3.

Asset is inspected

Drying is complete and asset must undergo engineering inspections.



 Renmark Paringa Council

Phase 4.

Remediation works

Necessary works are completed to remediate assets.



 Renmark Paringa Council

Phase 5.

Gradual opening to traffic

The asset is gradually opened to traffic, based on vehicle loads (regular inspections conducted throughout this phase).



 Renmark Paringa Council

Phase 6.

Final inspection and opening

The asset completes a final inspection. If final inspection is passed, the asset is opened to unrestricted traffic.



 Renmark Paringa Council

Total Costings

Flood Response

The flood response cost to Council was **\$6.478 million**, of which the State and Federal Governments have covered all except for **\$285k**.

Flood Recovery

The flood recovery cost to Council was **\$2.660 million**, of which the State and Federal Governments have covered all except for **\$186k**.



River Murray Flood 2022 cont.

Flood Outcome

The River Murray Flood 2022 was the second largest flood in 152 years. For the Renmark Paringa community, the flood peaked on 26 December 2022 at 19.04 metres Australian Height Datum (AHD), which is approximately 2.74 metres higher than the regular pool level.

Council had 41 contractors and 40 suppliers join us in our efforts to protect our community. Approximately 150,000 tonnes of clay was excavated and utilised to remediate Council's 38 kilometre levee network. No Council-remediated levees breached and the only damage to infrastructure was outside the levee network. Of most importance is the fact that there was no loss of life directly caused by the flood and there were no lost time injuries of any staff or contractors.

Overall, our community rallied behind Council in a proactive manner, which was aided by positive communications that were evident on social media as well as through stakeholders. Council was visited by the Premier, Governor, Prime Minister and Governor-General during and after the event. Council's flood response and recovery would not have been possible without the excellent collaboration of the State and Federal Governments. The local economy has bounced back in most sectors, with only some lingering issues remaining in the tourism sector.

As Council were forced to delay many works and operations during both the flood preparation and recovery, one of the main challenges we are now facing is catching up on missed work, while also resuming business-as-usual work.

In May 2023, Council received the 2023 award for excellence in emergency management from the Local Government Professionals SA. It was an honour to receive the award and be recognised for all Council's efforts in managing the impacts of the flood.





Our Council

Representation Quota

Council's Elector Representation Quota

Council has no wards and members are elected by eligible electors in the Council area.

The Council's elector representation quota is as follows

Council	Number of Electors	Number of Elected Members	Electors per Elected Member
Renmark Paringa	6626	8+ Mayor	736

Other Riverland Council's elector representation quota is as follows

Council	Number of Electors	Number of Elected Members	Electors per Elected Member
Berri Barmera	7500	8 + Mayor	833
Loxton Waikerie	8231	10 + Mayor	748

Data source: Electoral Commission SA 2023 (made available via LGA).

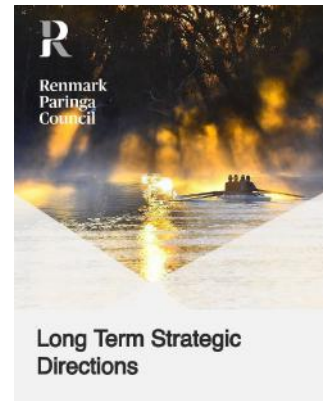
Strategic Management

In January 2020, Council endorsed a new Strategic Framework. Within this framework came the review of the the 2016-2020 Community Plan which expired at the end of 2020. The new Strategic Framework included provision for the Long Term Strategic Directions, Community Plan 2021-2030 and Corporate Plan 2021-2024.

Long Term Strategic Directions

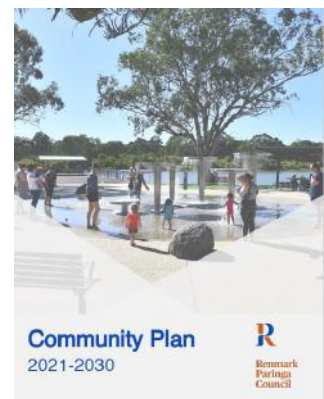
The role of the Long Term Strategic Directions is to provide an outline of the emerging trends that are likely to influence our community. It offers an indication of what the future may look like and what the evolving challenges and opportunities may be.

The Long Term Strategic Directions are not a strategic plan. They do however provide the foundation on which the Renmark Paringa Council Community Plan 2020-2030 is built upon. The Long Term Strategic Directions outlines the big picture challenges and opportunities that our community will likely encounter. The Community Plan 2020-2030 uses this context to define a clear vision and goals for what we want to achieve on behalf of our community in response to the challenges and opportunities.



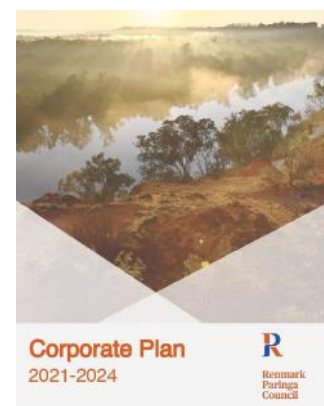
Community Plan 2021-2030

Renmark Paringa Council's Community Plan for 2021-2030 is our overarching Strategic Plan which charts our desired future for the coming decade. The role of our Community Plan 2021-2030 is to present our community vision and also our aligned strategic outcomes. Our Community Plan 2021-2030 forms part of the 'strategic management plans' under Section 122 of the Local Government Act 1999. Whilst our Community Plan only legally needs to have a lifespan of four years, it is supported by our Long Term Financial Plan and Infrastructure and Asset Management Plan, both of which legally need to have a lifespan of ten years.



Corporate Plan 2021-2024

Renmark Paringa Council's Corporate Plan for 2021-2024 is our medium term plan for what Council will achieve on behalf of the community over the coming few budget cycles. It takes the Strategic Outcomes and Goals that are established within the Community Plan 2021-2030 and breaks them down into staged priorities. The intent is that these staged priorities will then cascade into and form the basis of each Annual Business Plan and Budget cycle.



Community Development

Community Development is a process where community members are supported by agencies to identify and take collective action on issues which are important to them. Community Development empowers community members and creates stronger and more connected communities. At Renmark Paringa Council our Community Development team works with community, for the community. Council delivers programs and services in collaboration with external stakeholders to ensure that our community enjoys a vibrant and inclusive lifestyle for all ages.

School Holiday Program

School holiday activities have seen a huge increase in participation levels and interest following the removal of COVID-19 restrictions, allowing more children to be able to attend and participate in a wide variety of activities and events. The school holiday program booklet is still a popular reference tool for families to help them with planning their holiday period. External organisations, businesses and community groups are supported with inclusion of their activities in the program

Naidoc Week 2022

Assistance was provided to the Riverland NAIDOC Week committee to organise and purchase items for gift baskets to present to Riverland Elders. Each Elder was presented with a gift basket that consisted of a warm blanket, mug, tea bags, coffee stick, long life milk and biscuits, which were gratefully received.

Riverland Pride March 2022

Held in Renmark with over 150 people attending, this event was an all-ages community walk to celebrate and support LGBTQIA+ young people in the Riverland. The event was led by headspace Berri's HERO group, with Council providing funding to assist with some of the event costs such as materials/pride merchandise, marketing, MC, poetry performance/reading, photographers, balloon arch and decorative elements.

Feedback received via
Council's Facebook Page:



"Another brilliant craft activity. So wonderful to be able to do that with the girls and not stress about the mess in my house. Thanks so much for providing this for us."

"Thank you for another great holiday program! We loved it!"



"Thank you so much to you all for a fabulous array of activities for the children these holidays. We're so lucky to have such a wonderful service. Looking forward to next holidays already."



Community Development

National Volunteer Week Recognition Celebration

During National Volunteers Week 2023, Council recognised and celebrated the many volunteers in the Renmark, Paringa and Lyrup communities at its annual celebration. Mayor Hunter led the presentation where he acknowledged all nominees and presented them with a certificate and local produce hamper.

Council's annual Volunteer Recognition Program provides an opportunity to recognise and acknowledge the contribution that volunteers make in our community. It was wonderful to see nominations increase by 144%, from 9 nominations in 2022 to 22 nominations in 2023. Council's 2 volunteers from the library and visitor centre were also recognised for their voluntary contributions.

**Renmark Paringa
Council**

NATIONAL 15-21 MAY 2023
VOLUNTEER
THE CHANGE MAKERS WEEK



Alex Pioro
Meals on Wheels



Ann Noack
Renmark Netball Club



Annette Crozier
Meals on Wheels



Bette & Steve Symonds
Riverland Red Cross



Bev Gartery
Meals on Wheels



Bev McDonald
Heart Foundation Walking
Meals on Wheels



Bronwyn McDonald
Renmark Girl Guides



Chris Berry
Renmark Paringa
Independent Living

Community Development

National Volunteer Week Recognition Celebration



Renmark Paringa Council

NATIONAL 15-21 MAY 2023
VOLUNTEER
THE CHANGE MAKERS WEEK



Craig Poulton
Renmark Paringa
Public Library



David Coombs
Renmark Girl Guides



Denise Moldovan
Renmark Netball Club



Ellen Traeger
Meals on Wheels
Caroline Bristow Wig Library



Janet Pinyon
Meals on Wheels



John Lacey
Riverland Woodworkers



Lesley Baldock
Renmark Paringa
Visitor Centre



Lyn Wilkinson
Meals on Wheels
Heart Foundation Walking
Days for Girls



Neil Martinson
Riverland Red Cross



Patty Piers
Renmark Rovers
Football Club



Raelene Fuller
Renmark Paringa
Independent Living



Renmark Girl
Guide Unit
Flag Placing Project



Rodney Cornelius
Meals on Wheels



Ruth Tucker
Teaching English to members
of Turkish & Afghan communities



Terry Petersen
Riverland Red Cross

Community Grants

Community Grants Program

In 2022/23, Council's Grants Assessment Panel supported applications totaling \$9,643.64 to 4 community groups.

Community group	Activity	Funding approved
Olivewood Estate	Purchase and planting of rose bushes, installation of an arbour with climbing roses and 2 new garden benches.	\$1,597.14
Paringa Football Netball Club	Purchase of defibrillator for clubrooms.	\$1,200
Riverland Connect Association	Fit out of BBQ Shelter with electric BBQs, tables and seating at the Paringa Silo Art location.	\$4,000
The Lawns Renmark	Purchase of a Honda GX160 Paddock Motorised Lawn Aerator.	\$2,846.50



Youth Sponsorship

Community Grants Program - Youth Sponsorship Program

The following youth of the Renmark Paringa Council area were successful in being sponsored to assist them with their participation representing the Riverland region or South Australia at a variety of events throughout 2022/23. In total Council's Youth Sponsorship Program provided \$3,950 to twenty-one individuals to attend a variety of sporting, athletic, and dance vents at a local, state, or national level.

Name of youth/group	Activity/Location/Dates	Sponsorship provided
Amy Logos	Australian Girl Guide Jamboree, Ballarat, VIC	\$200
Amy Logos, Angus Leesue, Brooke Shugg, Jake Saegenschnitter, Leela Webb, Oliver Kroemer	Volleyball SA - SA Schools Competition, Adelaide, SA	\$100 per participant
Angelo Otero	Adelaide Hills Picnic Carnival, Mylor SA	\$100
Angelo Otero	Bay Sheffield Carnival, Adelaide SA	\$100
Angelo Otero	Mort Daly Running Foundation Carnival, Adelaide SA	\$100
Angelo Otero	Reynella Gift Carnival, Reynella SA	\$100
Angelo Otero	Toby Schreier Flinders Pro Meet professional handicapped running event, Adelaide SA	\$100
Angus Leesue, Harry Leesue	West Adelaide Football Country Academy, Loxton North SA	\$150 per participant
Colby Knight, Tiarna Knight	Australian National Junior 8ball Titles, Albury NSW	\$200 per participant
Harry Leesue, Noah Warner	SAPSASSA Cricket Carnival, Adelaide SA	\$100 per participant
Isaac Morgan	West Adelaide U16s Football team, Adelaide SA	\$150
Jocelyn Garbutt	SA SMASH Volleyball, Adelaide SA	\$100
Jorja Kohler	Royal Academy of Dance – DanceFest 23 Summer Workshop, Adelaide SA	\$100
Kayos Bronish-Rice	School Sport Australia Cross Country Championships, Adelaide SA	\$100
Kurt Webb	SAPSASSA Cricket Riverland Team, Adelaide SA	\$100
Lachlan Keynes	SA State Basketball Championships, Adelaide SA	\$150

Youth Sponsorship cont.

Name of youth/group	Activity/Location/Dates	Sponsorship provided
Lachlan Keynes	U16 National Basketball Championships, Perth WA	\$250
Molly Peterson	SANFL U16 Girls Football Talent Squad, Adelaide SA	\$150
Molly Peterson, Murphy Peterson	South Australia SMASH Volleyball Tournament, Adelaide SA	\$100 per participant
Noah Martinson	SA Country Basketball U15 Boys team (Australian Junior Country Basketball Cup) Melbourne VIC	\$200
River Dowling	Little Athletics National Championships, Melbourne VIC	\$250



Event Sponsorship

Council supported nine Event Sponsorship Funding applications, totalling just over \$33,000 on the recommendation of the Grants Assessment Panel. The funding assisted event organisers with the delivery of successful, safe and compliant events in the Renmark district with the aim of further enhancing the event scope and the event becoming more financially sustainable.

Name of Event	Cash Sponsorship	Non-Monetary Sponsorship	Total Sponsorship Amount
Riverland Relay for Life Cancer Council SA	\$1,620	\$1,338	\$2,958
Dash for Cash Riverland Dinghy Club	\$3,120	\$1,267	\$4,387
Riverland Rose and Garden Festival Fair	Nil	\$4,000	\$4,000
State League All Stars 2022 Tennis SA	\$5,000	Nil	\$5,000
Calperum Hill Challenge Meets Riverland Speedway Promotions	\$5,000	Nil	\$5,000
50th Birthday Celebrations Lyrup Community Club	\$2,500	Nil	\$2,500
Renmark Rocks On	\$3,756	\$1,244	\$5,000
Wakeboard SA	\$1000.00	\$500	Event Cancelled
Easter Tournament Renmark Tintra Lawn Tennis Club	\$500	\$2,486	\$2,986

* this is in addition to the \$5,000 community donation provided by Council.



Awards and Recognition

Recognition of New Citizens

During 2022/23, 13 people became Australian Citizens in the Renmark Paringa Council area. Citizenship ceremonies for these community members were officiated by past Mayor Neil Martinson and current Mayor Peter Hunter, at both the Civic Centre throughout the year and at Council's 2023 Australian Day celebration. Becoming an Australian Citizen is a significant step for people and Council is privileged to be a part of the ceremonies.



Australia Day

The 2023 celebration was again successfully held at the Renmark Club with just under 330 people attending. The official program included a Citizenship Ceremony with four people taking the pledge to become Australian Citizens, musical entertainment by Kassie Chanstrom and Luke Heuzenroeder. Tim Jackson (CEO of the Almond Board of Australia) delivered the Australia Day message and award winners (Citizen of the Year, Young Citizen of the Year, and Community Event of the Year) were presented with their certificates by Mayor Peter Hunter.



Awards and Recognition

Citizen of the Year was presented to **Ian Tolley OAM**. Ian was born in Renmark and has continued to live much of his exceptional life in the region. His passion for horticulture has transformed his life and led him on a career path which has benefited not only the horticulture world immensely but also that of the Riverland. Ian has been recognised with numerous awards and honours over the past 60 years including being awarded the Order of Australia (OAM) for services to the community, horticulture and particularly the citrus industry in 1995.

Young Citizen of the Year was presented to **Nathan Woodrow**. At the age of 16, owner and CEO, Nathan Woodrow, started his business 'Ryde Clothing' that has become the "brand of the Riverland" and has found a distinct place in the retail landscape of the Riverland, South Australia, Australia and beyond. In 2022, Nathan, and Ryde, were nominated as a finalist in the South Australian Community Achievement Awards (Awards Australia Small Business Award) and were announced winners in early December.

Community Event of the Year was presented to **Renmark Rowing Club Wharf to Woolshed Long Row**. The Renmark Rowing Club Wharf to Woolshed Long Row was held on 25 June 2022, the fifth annual Long Row that has been delivered by the Renmark Rowing Club. This event brings together rowers from all over South Australia and other crews that travel from Victoria and the ACT to enjoy a 36 km upstream row from Renmark to the Woolshed Brewery where they are greeted and cheered on by supporters and locals who watch the finishing crews from the Balcony at the Brewery.



Communication and Consultation



Renmark Paringa Council
Facebook

6,106 followers

Discover Renmark
Facebook

6,445 followers



RPC Instagram followers

1,075

Discover Renmark
Instagram followers

1,323



eNewsletter
subscribers

1,750



Number of Public
Consultations

6

Library

The Renmark Paringa Public Library plays a vital role as a community hub. A safe place where people can come together to share knowledge, participate in events and programs, connect, learn and be inspired.

Collections and Services

Ongoing collection development ensures a diverse and extensive collection to support literacy, reading for pleasure, local history and lifelong learning. Libraries SA provide access to two extensive digital databases offering free eBooks, audiobooks, eMagazines and a combined statewide catalogue of millions of items. Digital resources and online loans continue to increase and now represent 18% of the total loans. Physical loans reached 55,454 and digital loans 12,019.

The library continues to play a critical role in providing free and equitable digital access including digital literacy training and assistance. 153 one-on-one digital help sessions were delivered throughout the year with an additional 1657 queries for assistance with emails, scanning, official forms, personal devices and PC help. State Government grants assisted in providing ongoing support to deliver the digital literacy training program and provided funds to purchase updated equipment and resources for the program.

67,473
loans



12,019
digital
loans



33,214
visits



Library

Programs and Events

An extensive calendar of programs and events offer opportunities for all ages to encourage lifelong learning, connections, creativity and personal development. A total of 384 program sessions were delivered with an attendance of 4455, an increase of 30% from last year.

Early literacy programs provide safe spaces for children to enjoy literacy-rich creative experiences. Programs include Storytime, Summer Reading Club, Book Week, Children's University and School Holiday events. 164 children/youth events were held with an attendance of 3,676. Adult programs included Reading Groups, Author Events, U3A Programs, and Digital Literacy Training were also undertaken.

Several literary and historical events throughout the year provided opportunities to meet and listen to interesting speakers and connect with the community. Featured events included bestselling author Tricia Stringer, Remembering Loveday Internment Camp with Rosemary Gower and an exceptional event presented by Renmark Irrigation Trust and a panel of local speakers sharing their memories of the 1956 Flood. 80 guests were fortunate to attend this memorable event.

Feedback Received:

Such a great morning.
Thank you so much. We
love the library activities.
You're so generous with
your time and your
resources. It's a pleasure
coming in

I am always astounded
by your passion and
creativity in bringing a
love of literature to so
many young people.



Visitor Information Centre

The Renmark Visitor Information Centre continually sets an enviable standard for visitor servicing, tourism and events across the Riverland and the State.

The Centre experienced a strong start to the year with above average visitation to the Centre, the introduction of Winter Glow, a twilight event to celebrate the final night of the Illuminate 'In Depth' light, sound and projection installation and successful Riverfront Markets in July, October, March & June. Continued product and experience development by local operators and the return and growth local events indicated a full tourism recovery post Covid, only to be cut short by a rising Murray River and flooding that again halted our industry.

This, together with heightened media coverage creating the perception our towns and access routes were inaccessible and the introduction of safety based river restrictions resulted in river based businesses being unable to operate. This saw a notable decrease in actual visitors to the region, though a huge increase in phone and online enquiries to get credible information by talking to a local.

The State Government's River Revival Voucher initiative has strongly contributed to the region's recovery, with three ballot rounds planned for experience, accommodation and houseboat/guided tours. The first round rolled out in June with an unprecedented level of interest and a month long booking period. Further rounds are to be initiated later in the year.

Australian Top Tourism Town Awards 2022

After being announced as South Australia's Top Tourism Town for 2022, Renmark went on to represent the state at the national awards at Parliament House in Canberra.

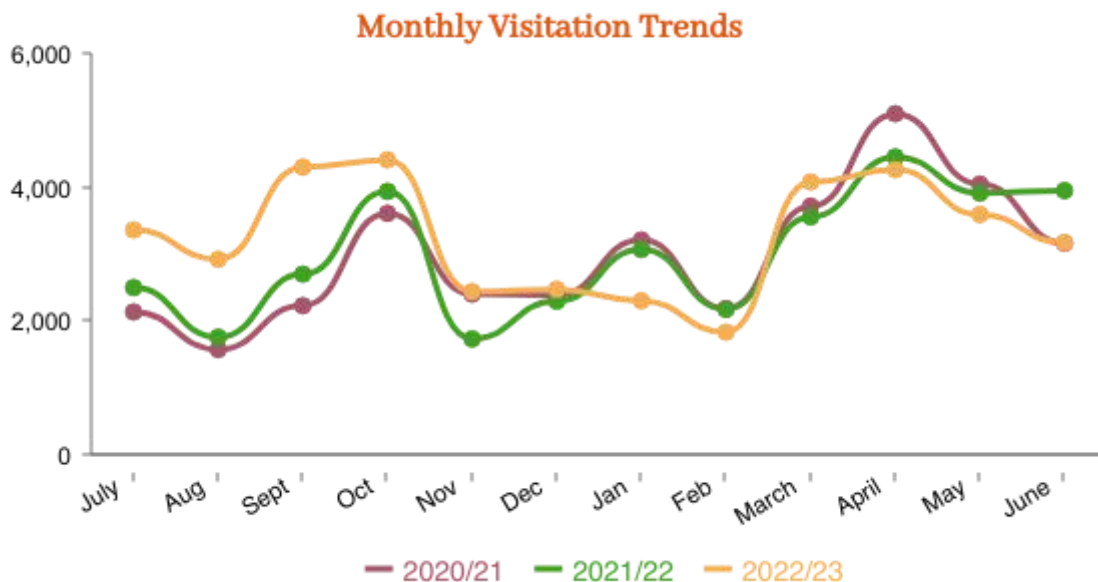
Coming up against much larger destinations including Launceston and Mandurah, Mudgee (NSW) was announced as Australia's Top Tourism Town with Bendigo (VIC) taking Silver and Mandurah (WA) the Bronze.



Visitor Information Centre

Visitation Trends

The Visitor Centre continues to experience solid visitation, despite the challenges of the last few years with Covid-19 and the Murray River Flood.



Year	Visitors	
2020/2021	35889*	* visitation numbers affected by Covid-19
2021/2022	35908*	** visitation numbers affected by River Murray Flood 2022
2022/2023	39280**	

\$55,725

Bookeasy Online
Cruise, Tourism and
Accommodation
Bookings

\$14,650*

RV Park Bookings

\$101,000

4515 Retail
Transactions

* Due to River Murray Flood, Plush's Bend RV Park was closed from 10/08/2022 to 30/06/2023, with SS Ellen Park unable to operate from 16/11/2022 to 30/06/2023.

Council Events

Local and regional events continue to drive visitation to towns and regional areas, delivering social, community and economic outcomes. Council's Events Team plays a huge role in organising and delivering events, supporting event organisers and attracting events to our district. Renmark hosts a diverse range of events, with some dedicated volunteer committees continuing to deliver great events, including the Riverland Rose and Garden Festival, Riverland Dinghy Club events and Renmark Rocks On.

The Renmark Riverfront Markets continue to be a popular and well attended event with over 2,500 people attending any given event. Staff delivered an expanded program of markets throughout the year, to support both existing events and as stand alone markets, all featuring a broad range of stallholders, children's activities and entertainers.

Australia Day 2023 was again hosted at the Renmark Club with the magnificent Murray River as the backdrop. The event venue and focused event program has been well received by attendees and resulted in a strong attendance and emphasis on acknowledging the award recipients and their achievements and welcoming our new citizens.

Winter Glow Lantern Festival

The inaugural Winter Glow Lantern Festival was extremely successful and exceeded all expectations with over 1700 people attending. Over 420 lanterns were decorated in the creative hub, face painting created many happy smiles, lawn games and activities were extremely popular and food stalls in demand and sold out of certain offerings. Fire performers drew a huge crowd, putting on three spectacular shows throughout the evening as the feature of the event.



Council Events

Renmark's Christmas On The Murray Festival

In early November, Council advised the community that a decision had been made to scale back Renmark's Christmas on the Murray Festival 2022 so that resources could be directed into Council's flood response. Once it was determined that the peak flow was expected at the same time as Festival, it was determined that a selection of events would not proceed. This announcement was respectfully received by the community and staff contacted all businesses and contractors involved in these plans to advise of the cancellation.



Performances by the Adelaide Big Band at the Chaffey Theatre, a Christmas Party at the Library incorporating a musical show by Cool 4 Kids, Santa's Cave and Face Painting plus the ever popular School Holiday Program were held as a part of the revised program.

The events and activities held at the Library received overwhelming interest for all 11 activities/events (that included Christmas craft sessions and the Christmas Party in the Library event) with over 400 children attending activities and events throughout the week. Council also continued to promote the community led events on the dedicated Christmas page on Council's website.

Safm Flood Recovery Event

The Riverland Garden Party, presented by SAFM Adelaide and The Garden of Unearthly Delights drew a 2000+ plus crowd to the Renmark Oval in February where attendees were treated to a broad range of Fringe acts including acrobatic performers and comedians.

Hosted by media personalities, Mark Soderstrom and Rebecca Morse, the event attracted groups & families from all over the region with each act acknowledging their support and willingness to participate and create a positive evening of entertainment following the Murray River flooding.



Channel Seven presented their sports and weather reports from the event, providing statewide coverage of the flood recovery effort for the Riverland community. Mayor Hunter was invited to join Amelia Mulcahy during the weather broadcast to further promote the event and our district. Amelia also featured Renmark and the Riverfront area on her live cross to The Morning Show on Tuesday, gaining national coverage for our town and region. SAFM thanked everyone for attending the event and the excellent support they received from Council throughout organising and delivering the evening!

Economic Development

Renmark Paringa Council is committed to supporting a liveable, prosperous and sustainable community through the delivery of key economic development initiatives. The focus of these initiatives for 2022/23 included the priority areas of:

- Land and housing availability
- Skilled workforces
- Higher education
- Employment opportunities
- Small business development
- Industry diversification and
- Mainstreet activation and development

'Go Local First' Social Media Campaign

Council initiated the 'Go Local First' social media campaign during the River Murray floods 2022/23 to support small businesses and promote the importance of shopping locally and supporting locals at a time of uncertainty.

A total of 65 businesses were visited during the campaign by Council staff with over 90 businesses promoted through Council's social media to encourage residents and visitors to 'Go Local First' during and after the River Murray floods. Council's expenditure data program (Spendmapp) reported an increase of \$635,000 in local spend by residents during the campaign, showcasing the local community support for our businesses.



Business Concierge Service

Council's Economic Development Officer continued to provide a concierge service for businesses, whether new or existing to support a thriving business economy, attract diversity and potential commercial investors. This included assistance with securing a location to operate, information about government programs, permits and regulations, and connection with other organisations that support the business sector.

Economic Development

Land and Housing Availability

The availability of land and housing has continued to be a key priority for Council with work focused on local solutions and state government support including the development of partnerships with the Office for Regional Housing and Department for Infrastructure and Transport to investigate planning and funding opportunities.

Council extended its Residential Land Expansion Incentive to encourage and bring forward potential land divisions for residential development. The Incentive offers eligible landowners a 75% reduction in General rates and Community Waste Management Scheme (CWMS) rates on all unsold rated land parcels within a new subdivision of six or more allotments each year for up to three years. It also includes access to key Council staff to discuss any proposed developments with landowners to assess the eligibility of projects and pre-lodgement meetings to provide advice in preparing Development Applications.

The Jane Eliza Residential and Marina Development progressed with Council and Wel.Co working together to refine the Jane Eliza Development masterplan, with further technical investigations, community engagement and relevant State Government approvals required as part of the due diligence process.

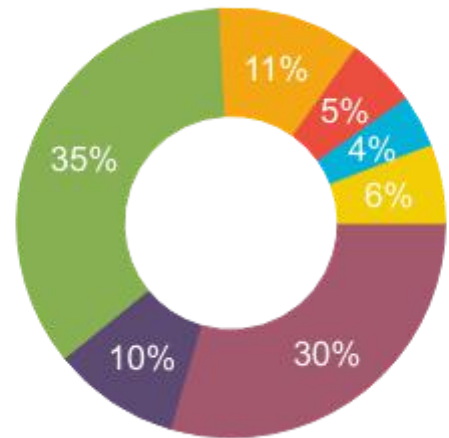


Waste Transfer Station

Renmark Waste Transfer Station (RWTS) provides the community a facility that encourages the separation of materials to reduce the amount of waste to landfill.

The RWTS works with the community to provide assistance on the importance of waste separation to achieve an optimal level of waste diversion. In the 2022/23 financial year customers entering the Waste Transfer Station contributed to the disposal of materials that are diverted from landfill.

Mixed Waste Small	1,102 customers
Mixed Waste Large	357 customers
Green Waste	1,304 customers
Steel/Metal	399 customers
Concrete	199 customers
Mattress/Bases	147 customers
E-Waste	217 customers
Tyre	34 customers
Gas Bottles	7 customers
Oil	35 Customers



4,247

containers collected
for **DrumMuster**.

1,995 < 20 Lt

2,252 20-25 Lt

Planning and Building

Regulatory Services - Planning & Building

Renmark Paringa Council has seen significant growth in the housing industry due to the federal government housing stimulus, which was initiated in response to the COVID-19 pandemic to primarily safeguard jobs and boost the economy.

The housing stimulus created a boost to the Renmark Paringa Council's housing sector, increasing our average number of approved applications over the period of 2016/17 through to 2019/20 from a respectable total of 198, to the stimulated period of 2020/21 and 2021/22 approval numbers increasing to 261 and 225 respectively.

This increase of development approvals across Australia saw significant stress on supply chains throughout the building industry which in turn saw considerable delays to the start and build times of these projects.

Over the past 12-24 months the building industry has experienced considerable price increases due to the increased need and increased shortage of labour and materials. Higher-than-normal inflation, and an increase in interest rates has meant activity across this sector has been under enormous pressure.

The Renmark Paringa Council has noted a substantial downturn in applications and approvals, widely due to the influx of applications over the past two years. With this recent downturn in mind, it is important to note that with the recent years' peaks and now this year's trough, the average approval number still sits in line with the overall average over the past 7 financial years.

Type of Development	2021/22	2022/23
Dwellings - new, additions	44	34
Domestic structures - sheds, verandahs	116	66
Land divisions	22	16
Commercial / Industrial / Horticulture	43	30
Total	225	146

Total development
investment of
\$47.45m

34
applications for new
dwellings



Environmental Health Services

Public and environmental health services play a daily and often unseen role to protect, maintain and promote community health and wellbeing. Council continued to provide a broad range of public and environmental health services including the following key areas:

Mosquito Management Program

Council's mosquito management program operates between September and April annually. The 2022/23 program was developed based on a high risk season, continuing on from the previous season where Japanese Encephalitis virus (JEV) was first detected with a high abundance of mosquitoes and high potential for mosquito-borne disease transmission.

Murray Valley Encephalitis virus (MVEV) was detected in mosquitoes trapped along the River Murray during January 2023, including in the Renmark Paringa council area.

There was one confirmed human case of MVEV reported in South Australia in May 2023. This is the first human case since the 2010-11 season. MVEV was also detected in sentinel chickens in Paringa in January 2023. There was one confirmed human case of JEV infection in the Riverland region reported during the 2022/23 season. West Nile virus Kunjin variant (WNV/KUN) was detected in trapped mosquitoes in the Loxton Waikerie council and Berri Barmera council areas and in a sentinel chicken at Clare in February 2023. Very high detects of Ross River virus and Barmah Forrest virus in trapped mosquitoes were reported in South Australia during the season.

Mosquito surveillance and treatment of breeding sites has occurred in-house since the start of the 2019-20 mosquito season, with assistance from Mapping Services Australia. Mosquito surveillance activities for the 2022-23 season included trapping twice per month at six sites between September 22 and May 2023. Trap sites were relocated several times during the season to account for flood waters inundating regular trap sites.

A total of 37,021 mosquitoes were trapped throughout the season. The average number of mosquitoes trapped across all locations for the season was 398. This was an increase compared to the 2021-22 season (average 89) and the 2020-21 season (average 186).

The trap site with the greatest monthly abundance was the Plush Bends Road (R6) trap site (3789). The greatest number of *Culex annulirostris* (a known vector of mosquito borne disease) caught in a single trap was at SS Ellen Park, Lyrup (R5) trap site in December 2022 (803).

Larval surveillance of known breeding sites was undertaken on a fortnightly basis, increasing to weekly as flood waters receded creating pools of standing water. Many new breeding sites were identified at the base of levee banks, on vast flood plains, and in stormwater infrastructure. Breeding sites were treated with growth inhibitor.

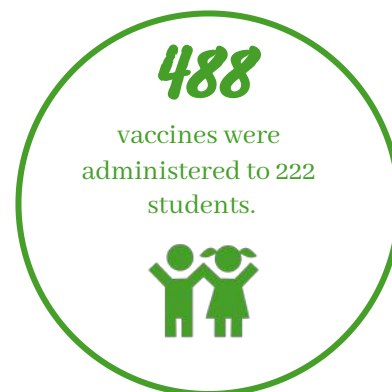


Environmental Health Services

Immunisation Services

The 2023 School Immunisation Program provided free recommended vaccines to students in Years 7, 8 and 10. A total of seven visits to two high schools were made for the school immunisation program. A total of 180 students in years 7, 8 and 10 were vaccinated for Meningococcal ACWY, Meningococcal B, Human Papillomavirus, and Diphtheria, Tetanus and Pertussis. Catch up visits were provided for absent students.

Council provided monthly community immunisation clinics at the Civic Centre for children four years and under until October 2022. Community clinics are currently on hold pending further review.



Wastewater systems and management

Council is the responsible authority to approve the installation or alteration of domestic and small commercial wastewater systems, which includes sanitary plumbing, septic tanks and onsite effluent disposal. During the financial year Council assessed 59 applications and approved a total of 46 wastewater systems.

Complaints and reports received regarding defective or non-compliant wastewater systems are investigated to ensure the safe disposal and reuse of effluent.

Septic tank pump outs continued to occur to remove the build-up of sludge from entering the community wastewater management system (CWMS). At the time of the pump out an inspection report is completed for the property owner that identifies the condition of the tank, presence of foreign materials (i.e., wipes, fats and oils) and any remedial work required.



Environmental Health Services

Food Safety

For the 2022/23 year, there are 184 food businesses who are reg with Council. Routine food inspections are undertaken to ensure appropriate food safety standards were met. Advice is provided to new food businesses to guide and assist with the construction and fit out of their premises.

Assistance was provided to Berri Barmera Council to inspect food vendors at the 2022 Riverland Field Days.

Free online food handler training is available through Council's website to assist food handlers to obtain improved food safety knowledge.

Food Safety Standard 3.2.2A – Food Safety Management Tools (the Standard) came into effect on 8 December 2022 and introduced new requirements for all food service, catering, and retail businesses that handle unpackaged, ready-to-eat, potentially hazardous foods. All affected businesses should implement the requirements before 8 December 2023. The standard aims to make sure all food handlers have food safety skills and knowledge and skills to keep food handling safe.

The Standard applies to all food service, catering, and retail businesses that handle unpackaged, ready-to-eat, and potentially hazardous foods. The activities of a food businesses will determine whether it is a category 1 or category 2 business, and which food safety tools must be implemented in the business.

Food service businesses, including community groups, have been provided with information regarding the introduction of the standard and the requirements relating to their business type.

FOOD SAFETY STANDARD 3.2.2A WHAT DO YOU NEED TO KNOW?

FOOD HANDLER TRAINING
Food handlers must do a food safety training course in OR show that they understand:

- safe handling of food
- food contamination
- cleaning and sanitising equipment
- personal hygiene

Applies to CATEGORY 1 and CATEGORY 2 businesses

FOOD SAFETY SUPERVISOR
A food business must have a food safety supervisor who:

- is qualified
- has a supervisor's certificate
- can give advice to people who make food
- is reasonably available

Applies to CATEGORY 1 and CATEGORY 2 businesses

SHOWING THAT YOUR FOOD IS SAFE
A food business must show that they are making safe food by:

- keeping a record of important food safety controls/activities/processes
- demonstrating safe food handling practices

Applies to CATEGORY 1 businesses ONLY

BUSINESS CATEGORY TYPES

CATEGORY 1
Businesses that make and serve food that is unpackaged.
Examples may include:

- restaurants
- bakeries
- fast food outlets
- caterers

CATEGORY 2
Businesses that sell ready-to-eat food that is unpackaged and not made by the business.
Examples may include:

- delis
- supermarkets
- service stations
- seafood and meat retailers

	CATEGORY 1	CATEGORY 2
Food Handler Training	✓	✓
Food Safety Supervisor	✓	✓
Keeping or demonstrating evidence	✓	X

www.sahealth.sa.gov.au/foodsafetymangement



10 new food businesses,
bringing the total number of
food business across the
council area to

184

Regulatory Services

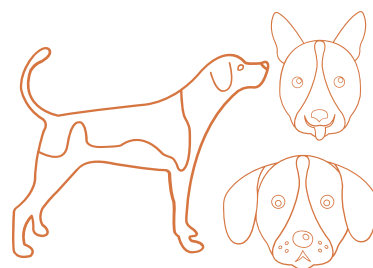
Animal Management

Council continues to enforce good dog management with a successful year in 2022/23 with an increase in dog registrations and a reduction in dog attacks. Council uses funds received through dog registrations to facilitate the administration of animal management.

Total expiations issued	238
Official barking dog complaints	21
Official wandering dog complaints	80
Total number of dogs impounded	35
Total dogs impounded and returned to owner	21
Reported dog harassment on humans	1
Reported dog attack on human	5
Reported dog harassment on animal	3
Reported dog attack on animal	6
Number of active dog management officers	2
Number of cat complaints	6
Dogs registered	1875
Cats registered	239

1875

dog registrations
were received in
2022/23



Local Nuisance and Litter Control

Another role of the Regulatory Services team is to implement The Local Nuisance and Litter Control Act 2016. In 2022/23, Council officers undertook their roles and duties in accordance with his legislation.

Governance and Compliance

Registers and Codes

Section 131 (2) Local Government Act 1999

Pursuant to Section 131 (2) of the Local Government Act 1999 the following information is provided in compliance with the Act.

Mandatory Registers

By Law Register

Community Land Management Plan

Fees and Charges Register

Register of Allowances and Benefits (Elected Members)

Register of Community Land

Register of Interests (Council members)

Register of Interests (Council officers)

Register of Public Roads

Register of Salaries and Wages

Additional Registers

Assessment Record

Approval Register

Asset Register

Certificate of Title Register

Common Seal Register

Confidential Minute Register

Matters Lying on the Table Register

Governance and Compliance

Statutory Policies

Access to Council Meetings, Committees and Council Documents

Behavioural Management Policy

Caretaker Policy

Code of Conduct - Council Members Policy

Code of Conduct - Employees Policy

Complaints Handling Procedure Under Council Members' Code of Conduct

Elected Member - Allowances and Support Policy

Elected Member - Training and Development Policy

Internal Review Of Council Decisions Procedure and Policy

Land and Asset Disposal Policy

Order Making Policy

Procurement Policy

Prudential Management Policy

Public Consultation Policy

Public Interest Disclosure Policy & Procedure

Requests for Service Policy

Road and Public Place Naming Policy

Supplementary Election Policy

Council Policies

Alternative Effluent Disposal Policy

Annual Staff & Elected Member Function Policy

Asset Recognition and Accounting

Australia Day Awards Policy

Cemetery Policy

Circus Siting Policy

Citizenship Ceremonies Dress Code

Code of Practice for Meeting Procedures

Complaints relating to Employee Code of Conduct & Behaviour Policy

Correspondence - Community Members Policy

Council Buildings Hire/Use Policy

Council Emblem Policy

Council IT and Communications Security Policy

Council Meetings - Elected Member Reports Policy

Council Meetings - Late Agenda Items Policy

Council Meetings - Protocols Policy

Council Meetings - Questions from the Gallery Policy

Credit Card Use Policy

Delegations Policy

Discharge of Trade Waste to Council's CWMS Policy

Display Material Policy

Elected Member - Service Recognition Policy

Elected Members iPad

Emergency Management Policy

Enforcement Policy

Governance and Compliance

Council Policies

Entertainment and Hospitality Policy

External Organisations Representation Policy

Finger Point Sign Policy

Flag Flying Policy

Flammable Undergrowth Policy

Food Business Inspection Fees Policy

Fraud, Corruption, Misconduct and Maladministration
Prevention Policy

General Ledger Policy

Grants and Sponsorship Policy

Hardship Policy for Residential Customers of Minor and
Intermediate Water Retailers

Heavy Vehicle Policy

Information Bay - Business Advertising Signage Policy

Internal Financial Controls Policy

Media Statements Policy

Memorial Policy

Mobile Food Vending Policy

Motor Vehicle Fringe Benefits Tax Policy

Motor Vehicle Policy

Payment of Rates and Remission of Fines Policy

Policy Framework

Privacy Policy

Private Jetties & Pontoons Policy

Property Numbering Policy

Provision of Council Resources to support the Emergency
Services in Emergency Policy

Rate Rebate Policy

Rates Hardship Policy

Records Management Policy

Risk Framework Policy and Framework

Roadside Waste Management

Social Media Policy

Staff Service Awards

Sundry Debt Recovery Policy

Treasury Management Policy

Tree Management Policy

Unreasonable Complaints Policy

Unsolicited Proposals Policy

Volunteer Code of Conduct

Volunteer Policy

Governance and Compliance

Delegations Register

Acts of Parliament, Local Government Act 1999 Councils have a range of powers and functions to perform which are conferred under a number of different Acts of Parliament, including the Local Government Act 1999, allowing decisions to be made by the staff who carry out day to day operations. Section 44 (6a) of the Act states that Council may at any time, and must within 12 months after the conclusion of each periodic election, review the delegations for the time being in force under this section, the last review of all delegations was adopted by Council 22 February 2022.

The delegations register is able to be accessed via Council's [website](#).

Section 44 of the Local Government Act 1999 allows a Council to delegate many of its decision making powers and functions under these Acts. The primary purpose of delegating powers and functions is to facilitate an efficient and effective organisation by allowing decisions to be made by the staff who carry out day to day operations.

Governance and Compliance

Community Land Management Plan

The Renmark Paringa Council has the following Community Land Management Plans:

Major Parks/Reserves
Minor Parks/Reserves
Sport Recreation Facilities
Cemeteries
Other Community Land

Council has formed a working group and is currently undertaking a review of all its Community Land Management Plans.

External Auditor

Council is required under Section 128 of the Local Government Act 1999 to appoint a suitably qualified person as its external auditor. The external auditor reports to Council on the General Purpose and Special Purpose Financial Report prepared annually in accordance with the Act.

The external auditor is also required to report to Council on particular matters arising from the audit. (Section 129 of the Local Government Act 1999). The external auditor must specifically identify in the report any irregularity in the Council’s accounting practices or the management of the Council’s financial affairs identified by the external auditor during the course of an audit.

Following a competitive tendering process, Council appointed the firm Bentleys Business Advisors as Council’s external Auditors for a five (5) year term from the 2020/21 financial year to the 2024/25 financial year.

Pursuant to Section 128 (9) of the Local Government Act 1999, Council must include in it’s annual report details of the remuneration paid to it’s external auditor for work performed during the review year.

In compliance with Section 128(9), Council advises:

The sum of \$20,450 (Exc. GST) is the remuneration payable for the annual audit of the council's financial statements.

In compliance with Section 131(1a), Council advises:

The sum of \$77,992 (Exc. GST) is the amount of legal costs incurred by the council in the relevant financial year.

Governance and Compliance

Gifts and Benefits

Elected Member gifts and benefits received from 1 July 2022 to 30 June 2023.

Date	Elected Member	Organisation	Nature of gift/benefit	Estimated retail value
21/12/22	Mayor Hunter	Governor of South Australia	Two (2) large Christmas puddings	\$100
17/4/23	Mayor Hunter	Country Arts SA	Two (2) tickets to Multicultural Comedy Gala	\$119.80

Employees gifts and benefits received from 1 July 2022 to 30 June 2023.

Date	Employee	Organisation	Nature of gift/benefit	Estimated retail value
4/8/22	Tony Siviour, CEO	Riverland Field Days	4 entry tickets	\$60
7/11/22	Tony Siviour, CEO	Angove's Winery	6 bottles of wine	\$240
19/12/22	Contractors engaged to remediate flood levees	Cr Margaret Howie	1 carton of Great Northern Beer stubbies	\$54
19/12/22	Tarik Wolf, Manager Infrastructure	Scherer's Contractors	AusNat Fruits Gift Box and bottle of wine	\$100
6/4/23	Depot Staff	Woolshed Brewery	1 Carton of Woolshed Brewery Beers	\$70
31/5/23	Depot Staff	Burson Auto Parts	Raffle prize with various items in the prize	\$100

For further details, Council records all gifts and benefits valued over \$50 received in its Gifts & Benefits registers, see attached link to Council's website to view the Elected Members Gifts and Benefits register and [Employees Gifts and Benefits register](#).

Governance and Compliance

Credit card expenditure

Total amount of expenditure incurred using credit cards provided by the council for use by members or employees of the council from 1 July 2022 to 30 June 2023. Please note that credit cards are issued to the Executive Team and the Mayor to allow for operational expenses when purchase orders are not applicable.

Employee	Amount
Mayor	\$737.33
Chief Executive Officer	\$3,124.83
Director Corporate and Community Services	\$10,160.03
Director Infrastructure and Environmental Services	\$22,942.32

Interstate and International travel

A summary of the details (including the cost) of any interstate and international travel (excluding prescribed interstate travel) undertaken by employees of the Council from 1 July 2022 to 30 June 2023.

Name	Date	Detail	Cost
Visitor Information Coordinator	11-14/9/22	Australia's Top Tourism Town National Awards at Parliament House in Canberra	\$1201.12 (flights and accommodation)

Governance and Compliance

Freedom of Information

Where possible we provide information to residents/ ratepayers without referral to the provisions of the Freedom of Information Act 1991. Where information is requested under the Freedom of Information Act 1991 a request form (provided for in the Act) must be completed and forwarded with the required application fee (unless an exemption is granted).

We respond to applications as soon as possible within the statutory 30 days of receipt of a request and application fee or proof of exemption. Council received **five** FOI applications during the reporting period, all with full release.

In accordance with section 38(1) of the Freedom of Information Act 1991, a person who is aggrieved by a determination made by the council is entitled to an internal review of the determination. Council received no requests for internal review in this reporting period.

All Freedom of Information applications and inquiries should be addressed to Council's FOI Officer Vicki Dunhill.

Internal review of Council actions

Council received one Section 270 application for an Internal Review of a Council Decision in relation to Councils fees and charges, the decision was upheld.

Our Staff



Senior Staff

As of 30 June 2023, our Executive Leadership Team consisted of three members:

- **Chief Executive Officer**, Tony Siviour
- **Director Corporate and Community Services**, Tim Pfeiffer
- **Director Infrastructure and Environmental Services**, Tarik Wolf

Allowances and benefits are made available to three senior executive officers as part of salary packages, they are as follows;

Chief Executive Officer

- Reimbursement of professional fees,
- Mobile telephone and costs of reasonable private calls,
- Provision of a laptop,
- Motor vehicle allowance
- Salary: \$191,942*

Director Corporate and Community Services

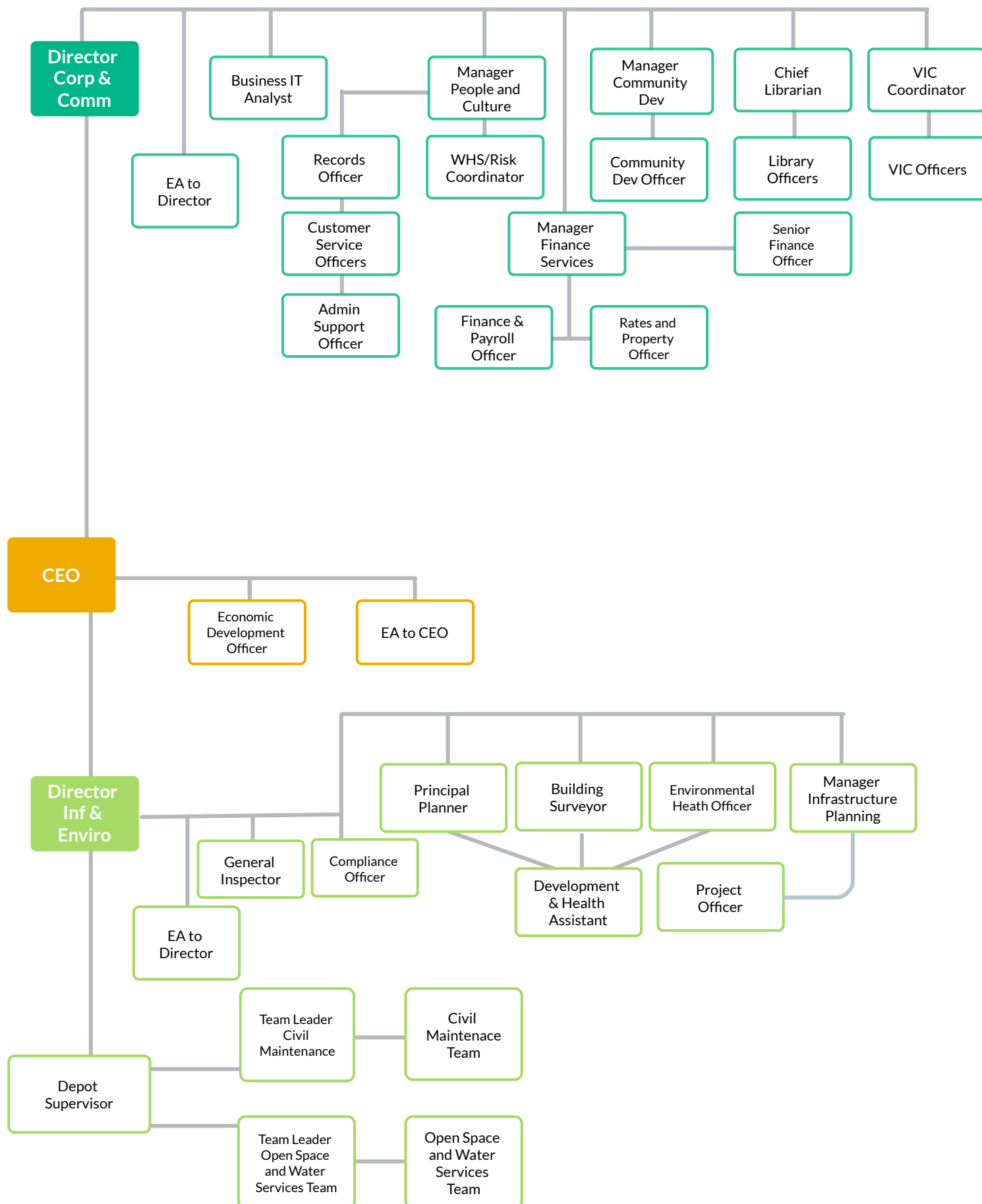
- Membership fees and subscriptions as approved by the Chief Executive Officer,
- Mobile telephone and costs of reasonable private calls,
- Provision of a laptop,
- Private use of motor vehicle within South Australia and the Sunraysia region of Victoria,
- Salary: \$146,220*

Director Infrastructure and Environmental Services

- Membership fees and subscriptions as approved by the Chief Executive Officer,
- Mobile telephone and costs of reasonable private calls,
- Provision of a laptop,
- Motor vehicle allowance,
- Salary: \$135,000*

*Each member of the executive team's salary package includes an additional 11% superannuation.

Organisational Structure



Human Resources and Work Health Safety

Our People and Culture team deliver best practice human resource and risk services, training and development, safety initiatives and implement service improvement and cultural initiatives that connects to Renmark Paringa's current community plan.

Human Resources

Employees of Renmark Paringa Council are a part of a professional, dedicated team committed to providing the highest level of service to the Renmark, Paringa and Lyrup Community. Roles and responsibilities are aligned to meet a diverse range of tasks from administration, civil services, economic development, community development, planning and building, environmental health, events, aerodrome, library and visitor information, plus many more as outlined throughout this report.

Council Workforce as at 30 June 2023

Permanent	50
Casuals	7
Fixed Term/Temporary	4
Total Employment	61

Council continued to offer flexible working arrangements with 8% of staff taking advantage of the work life balance opportunity and approximately 65% of staff continue to work under a 'Rostered Day Off' system.



Work Health Safety

It is the responsibility of Council to take all reasonable precautions to avoid risk of injury to employees and others in the workplace by providing a safe system of work and working environment.

Employees throughout Council actively play an important part in contributing to and maintaining a safe workplace. All employees are strongly encouraged to participate in consultation processes and dedicated safety activities such as meetings, risk assessments, training and development, site inspections/audits, and other opportunities as they arise.



Our Financials

Our Performance

Renmark Paringa Council is reporting an operating deficit of \$1,651,000 which is \$212,000 below the forecasted \$1,863,000 deficit in Council's Long Term Financial Plan (LTFP).

The main impacts on Council's performance against the LTFP are directly attributable to the redeployment of staff and resources to flood preparation and flood recovery and receipt of FA Grants in advance.

Capital projects were deferred to future years as a result of the flood response activities. Borrowings were reduced by \$2,000,000 as funds were not required for capital projects.

At 30 June Council had outlaid \$2,573,975 on flood recovery works (excluding internal plant hire and labour overheads), of which a significant portion will be reimbursed under the Local Government Disaster Relief Assistance Arrangements. On 29 June Council received the \$3,190,479 Financial Assistance Grants in advance for 2023/24 financial year.

Council is required to report on defined Key Performance Indicators (KPI's) which measure the impact of the Council's financial performance and position on its long term sustainability. Council's LTFP establishes the target for the particular year, combined with target ranges adopted by Council.

Operating Result

The operating result shows the financial performance of Council by looking at total income less expenses. This result is better than the LTFP target for 2022/23.

2022/23 LTFP Target	2022/23 Result
(\$1,863,000)	(\$1,651,000)

Operating Surplus Ratio

The Operating Surplus ratio expresses the projected Operating Result as a percentage of general rate revenue. The Operating Surplus Ratio target is a surplus position between 0% and 5%.

2022/23 LTFP Target	2022/23 Result
(11%)	(7.1%)

Our Performance

Net Financial Liabilities Ratio

The net financial liabilities ratio expresses the projected net financial liabilities as a percentage of total operating revenue for each year. Council has set a target range of between –50% and 50%.

2022/23 LTFP Target	2022/23 Result
55%	(7%)

Due to the River Murray Flood 2022 capital and operating projects were postponed whilst Council undertook the necessary flood preparation and flood recovery works which has had an overall impact on the Net Financial Liabilities Ratio.

Asset Renewal Funding

This ratio indicates the extent to which existing assets are being renewed, compared with what is needed to maintain service levels. It is calculated by measuring expenditure on renewal of assets, relative to the optimal level of expenditure in Council's Infrastructure and Asset Management Plan. Council has set a target range of between 90% and 110%.

2022/23 LTFP Target	2022/23 Result
100%	31%

Annual Business Plan Projects

Under the Local Government Act Schedule 4 2 (a) Council endorsed 20 Capital Annual Business Plan Projects for 2022/23, one (1) was completed, nine (9) carried forward into 2023/24 and twelve (12) were deferred. There were thirteen (13) Operating Annual Business Plan Projects endorsed for 2022/23, seven (7) were completed, four (4) were carried forward into 2023/24 and two (2) were deferred.

For the 2022/23 year, capital and operating projects were postponed whilst Council undertook the necessary flood preparation and flood recovery works.

Competitive Tendering

Procurement Policy

Each year, Council spends funds on a wide variety of works, goods and services. Council will ensure that it obtains value for money for our community through a strategic and cost effective approach.

Council ensures that public funds are spent in a way that is fair and transparent. The procurement approach for these projects varies in method relative to the risk, complexity and value of the project.

In 2022/23, Council had 13 instances that were subjected to competitive tendering in accordance with Council's Procurement Policy.

Local Goods and Services

Wherever appropriate, local suppliers are to be given the opportunity to tender and quote for the supply of goods and services. Further, the location of manufacturers of goods, and of suppliers of goods and services is considered in addition to the matters set out in Council's Policy in deciding on the purchase of goods and services.

Appendices

Annual Financial Statements

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Murraylands Riverland Local Government Association Annual Report



**Renmark
Paringa
Council**

Contact Details

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Email council@renmarkparinga.sa.gov.au

Web www.renmarkparinga.sa.gov.au

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GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023



General Purpose Financial Statements

for the year ended 30 June 2023

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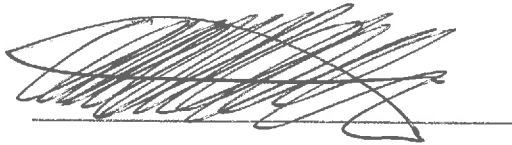
General Purpose Financial Statements
for the year ended 30 June 2023

Certification of Financial Statements

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

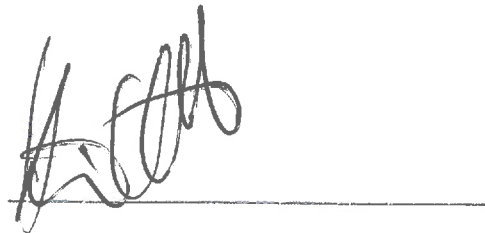
In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 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.



Tim Pfeiffer
Acting Chief Executive Officer

14 November 2023



Peter Hunter
Mayor

14 November 2023

Statement of Comprehensive Income

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Income			
Rates	2a	11,289	10,716
Statutory charges	2b	273	298
User charges	2c	773	989
Grants, subsidies and contributions - capital	2g	98	—
Grants, subsidies and contributions - operating	2g	10,671	4,148
Investment income	2d	100	31
Reimbursements	2e	76	109
Other income	2f	60	156
Total income		23,340	16,447
Expenses			
Employee costs	3a	5,025	5,025
Materials, contracts and other expenses	3b	14,789	7,696
Depreciation	3c	5,168	4,516
Finance costs	3d	9	3
Total expenses		24,991	17,240
Operating surplus / (deficit)		(1,651)	(793)
Asset disposal and fair value adjustments	4	(282)	(526)
Amounts received specifically for new or upgraded assets	2g	293	3,083
Net surplus / (deficit)		(1,640)	1,764
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	485	1,299
Total amounts which will not be reclassified subsequently to operating result		485	1,299
Total other comprehensive income		485	1,299
Total comprehensive income		(1,155)	3,063

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Statement of Financial Position

as at 30 June 2023

\$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	4,470	6,368
Trade and other receivables	5b	610	697
Other financial assets	5c	33	32
Inventories	5d	113	38
Total current assets		5,226	7,135
Non-current assets			
Trade and other receivables	6	34	66
Infrastructure, property, plant and equipment	7	138,123	137,606
Total non-current assets		138,157	137,672
TOTAL ASSETS		143,383	144,807
LIABILITIES			
Current liabilities			
Trade and other payables	8a	2,226	2,526
Borrowings	8b	33	32
Provisions	8c	1,097	1,065
Total current liabilities		3,356	3,623
Non-current liabilities			
Borrowings	8b	34	66
Provisions	8c	169	139
Total non-current liabilities		203	205
TOTAL LIABILITIES		3,559	3,828
Net assets		139,824	140,979
EQUITY			
Accumulated surplus		34,303	36,945
Asset revaluation reserves	9a	99,006	98,521
Other reserves	9b	6,515	5,513
Total equity		139,824	140,979

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

for the year ended 30 June 2023

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2023					
Balance as at 1 July		36,945	98,521	5,513	140,979
Net surplus / (deficit) for year		(1,640)	—	—	(1,640)
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	7a	—	485	—	485
Other comprehensive income		—	485	—	485
Total comprehensive income		(1,640)	485	—	(1,155)
Transfers between reserves		(1,002)	—	1,002	—
Balance at the end of period		34,303	99,006	6,515	139,824
2022					
Balance as at 1 July		35,195	97,222	5,499	137,916
Net surplus / (deficit) for year		1,764	—	—	1,764
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	7a	—	1,299	—	1,299
Other comprehensive income		—	1,299	—	1,299
Total comprehensive income		1,764	1,299	—	3,063
Transfers between reserves		(14)	—	14	—
Balance at the end of period		36,945	98,521	5,513	140,979

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Statement of Cash Flows

for the year ended 30 June 2023

\$ '000	Notes	2023	2022
Cash flows from operating activities			
<u>Receipts</u>			
Rates receipts		11,283	10,748
Statutory charges		273	327
User charges		850	1,087
Grants, subsidies and contributions		10,829	4,148
Investment receipts		100	31
Reimbursements		76	120
Other receipts		1,757	2,517
<u>Payments</u>			
Payments to employees		(4,864)	(5,040)
Payments for materials, contracts and other expenses		(17,106)	(8,782)
Finance payments		(8)	(3)
Net cash provided by (or used in) operating activities	10b	3,190	5,153
Cash flows from investing activities			
<u>Receipts</u>			
Grants utilised for capital purposes		98	—
Amounts received specifically for new or upgraded assets		293	3,083
Sale of replaced assets		173	179
Repayments of loans by community groups		32	32
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(3,812)	(3,499)
Expenditure on new/upgraded assets		(1,908)	(3,492)
Development of real estate for sale		—	43
Net cash provided (or used in) investing activities		(5,124)	(3,654)
Cash flows from financing activities			
<u>Receipts</u>			
Proceeds from bonds and deposits		67	—
<u>Payments</u>			
Repayments of loans		(31)	(31)
Repayment of lease liabilities		—	(14)
Net cash provided by (or used in) financing activities		36	(45)
Net increase (decrease) in cash held		(1,898)	1,454
plus: cash & cash equivalents at beginning of period		6,368	4,914
Cash and cash equivalents held at end of period	10a	4,470	6,368

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Contents of the Notes accompanying the General Purpose Financial Statements

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Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies

The principal accounting policies adopted by Council in the preparation of these consolidated financial statements 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 14 November 2023

1.2 Historical cost convention

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

1.3 Critical Accounting Estimates

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

1.5 Rounding

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

1.4 Covid-19

COVID-19 is not expected to have a significant financial impact on Council operations. The budget assumptions for 2022/23 assume that no further harsher restrictions are put in place by the government. However, Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

(2) The local government reporting entity

Renmark Paringa Council is incorporated under the SA Local Government Act 1999 and has its principal place of business at 61 Eighteenth Street, Renmark.

(3) Income recognition

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

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

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

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

	Cash Payment Received	Annual Allocation	Difference
2019/20	\$3,738,761	\$3,661,513	+ \$77,248
2020/21	\$3,656,298	\$3,678,858	- \$22,560
2021/22	\$5,719,331	\$4,783,245	+ \$936,086
2022/23	\$4,155,553	\$3,012,536	+\$1,143,017

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 14 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

(4) Cash, cash equivalents and other financial instruments

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

Other Financial Instruments

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

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

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

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

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

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

6.2 Materiality

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

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.

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.

(7) Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

(8) Borrowings

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

(9) Employee benefits

9.1 Salaries, Wages & Compensated Absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) 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 oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

Weighted avg. discount rate 4.05% (2022, 4.32%)

Weighted avg. settlement period 1 year (2022, 1 year)

Council makes payment to employees with a start date prior to the date of commencement of the Renmark Paringa Council EBA (AWU) No.6 of 2015 for untaken sick leave at percentages according to days accrued.

Council makes payment to employees with a start date prior to the date of commencement of the Renmark Paringa Council EBA (ASU) No.6 of 2016 for untaken sick leave at percentages according to days accrued.

9.2 Superannuation

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

(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) Accounting standard interpretations

New interpretations

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

Amendments to Australian Accounting Standards – AASB 2020-3: Annual Improvement 2018-2020 and Other Amendments

Council adopted AASB 2020-3 which makes some small amendments to a number of standards including the following: AASB 1, AASB 3, AASB 9, AASB 116, AASB 137 and AASB 141.

The adoption of the amendment did not have a material impact on the financial statements.

AASB 2020-6: Amendments to Australian Accounting Standards – Classification of Liabilities as Current and Non-Current

AASB 2020-6 defers the effective date for applying the requirements added to AASB 101 in AASB 2020-1 from annual reporting periods beginning on or after 1 January 2022 to annual reporting periods beginning after 1 January 2023, with earlier application permitted.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 1. Summary of Significant Accounting Policies (continued)

The adoption of the amendment did not have a material impact on the financial statements.

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Council.

Effective for annual report periods beginning on or after 1 January 2023.

AASB 2022-6: Amendments to Australian Accounting Standards – Non current Liabilities with Covenants.

Effective for annual report periods beginning on or after 1 January 2024.

AASB 2022-5: Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback

Effective for annual report periods beginning on or after 1 January 2025.

ASB 2014-10: Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an investor and its Associate or Joint Venture.

Council has assessed the impact of new and changed Australian Accounting Standards and Interpretations not yet effective and concluded that they will not have a material in the financial statements.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 2. Income

\$ '000	2023	2022
(a) Rates		
General rates		
General rates	8,062	7,594
Less: mandatory rebates	(64)	(49)
Less: discretionary rebates, remissions and write-offs	(131)	(130)
Total general rates	7,867	7,415
Other rates (including service charges)		
Landscape levy	384	367
Waste collection	1,279	1,236
Community wastewater management systems	1,723	1,636
Total other rates (including service charges)	3,386	3,239
Other charges		
Penalties for late payment	21	33
Legal and other costs recovered	15	29
Total other charges	36	62
Total rates	11,289	10,716
(b) Statutory charges		
Development Act fees	64	75
Town planning fees	80	98
Health and septic tank inspection fees	16	26
Animal registration fees and fines	92	76
Other	1	-
Property Search Fees	20	23
Total statutory charges	273	298
(c) User charges		
Cemetery/crematoria fees	53	65
Hall and equipment hire	149	138
Sundry	103	110
Houseboat Moorings	157	343
Visitor Information Centre	156	177
Waste Transfer Station	155	147
Gym Equipment Hire	-	9
Total user charges	773	989
(d) Investment income		
Local Government Finance Authority	89	28
- Banks and other	9	-
Loans to Community Groups	2	3
Total investment income	100	31

continued on next page ...

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 2. Income (continued)

\$ '000	2023	2022
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(e) Reimbursements

Private works	8	94
Other	68	15
Total reimbursements	76	109

(f) Other income

Clean energy future revenues	—	1
Rebates received	15	96
Sundry	38	49
Water Leasing Income	7	10
Total other income	60	156

(g) Grants, subsidies and contributions

Amounts received specifically for new or upgraded assets	293	3,083
Total	293	3,083

Other grants, subsidies and contributions - capital

Untied - Local roads and community	98	—
Total Other grants, subsidies and contributions - capital	98	—

Other grants, subsidies and contributions

Drought Assistance	—	100
Flood Response	6,178	—
Library and communications	28	67
Mosquito Control	29	—
Other grants, subsidies and contributions	5	—
Revive Renmark	176	—
Roads to Recovery	83	228
Sundry	4	64
Supplementary Local Roads	110	—
Untied - Financial Assistance Grant	4,046	3,689
Waste Concessions/Rebates	12	—
Total other grants, subsidies and contributions	10,671	4,148

Total grants, subsidies and contributions	11,062	7,231
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The functions to which these grants relate are shown in Note 12.

(i) Sources of grants

Commonwealth Government	4,760	7,098
State Government	6,253	98
Other	49	35
Total	11,062	7,231

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 3. Expenses

\$ '000	Notes	2023	2022
(a) Employee costs			
Salaries and wages		4,501	4,014
Employee leave expense		273	369
Superannuation - defined contribution plan contributions	16	53	66
Superannuation - defined benefit plan contributions	16	322	368
Workers' compensation insurance		165	184
Other employee related costs		13	134
Less: capitalised and distributed costs		(302)	(110)
Total operating employee costs		5,025	5,025
Total number of employees (full time equivalent at end of reporting period)		49	54
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		29	17
Bad and doubtful debts		(19)	32
Elected members' expenses		205	146
Election expenses		60	3
Lease Expense - Short Term Leases		1	4
Subtotal - prescribed expenses		276	202
(ii) Other materials, contracts and expenses			
Contractors		4,782	5,048
Energy		740	810
Maintenance		553	405
Levies paid to Government - NRM levy		376	361
Levies - other		8	63
Parts, accessories and consumables		120	217
Flood Response / Emergency Event Recovery		7,280	-
Sundry		654	590
Subtotal - Other material, contracts and expenses		14,513	7,494
Total materials, contracts and other expenses		14,789	7,696

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 3. Expenses (continued)

\$ '000	2023	2022
(c) Depreciation		
(i) Depreciation and amortisation		
Land improvements	414	398
Buildings and other structures	1,020	996
Infrastructure		
Stormwater	151	151
CWMS	288	298
Transport	2,096	2,112
Irrigation	93	91
Plant and equipment	423	463
Furniture and fittings	7	7
(ii) Impairment Loss		
Transport	676	—
Subtotal	676	—
Total depreciation, amortisation and impairment	5,168	4,516

(d) Finance costs

Interest on loans	9	3
Total finance costs	9	3

Note 4. Asset disposal and fair value adjustments

\$ '000	2023	2022
Infrastructure, property, plant and equipment		
Assets Renewed or Directly Replaced		
Proceeds from disposal	173	179
Less: carrying amount of assets sold	(455)	(705)
Net gain (loss) on disposal or revaluation of assets	(282)	(526)

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 5. Current assets

\$ '000	2023	2022
(a) Cash and cash equivalent assets		
Cash on hand and at bank	268	108
Deposits at call	4,202	6,260
<u>Total cash and cash equivalent assets</u>	<u>4,470</u>	<u>6,368</u>

(b) Trade and other receivables

Rates - general and other	319	313
Debtors - general	92	183
GST recoupment	34	155
Prepayments	106	63
Sundry	86	29
<u>Subtotal</u>	<u>637</u>	<u>743</u>
Less: provision for doubtful debts	(27)	(46)
<u>Total trade and other receivables</u>	<u>610</u>	<u>697</u>

(c) Other financial assets

Loans to Community Organisations	33	32
<u>Total other financial assets (investments)</u>	<u>33</u>	<u>32</u>

Amounts included in other financial assets that are not expected to be received within 12 months of reporting date are disclosed in Note 12.

\$ '000	Notes	2023	2022
(d) Inventories			
Stores and materials		8	13
Trading stock		41	25
Real estate developments	6	64	-
<u>Total inventories</u>		<u>113</u>	<u>38</u>

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

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 6. Non-current assets

\$ '000	2023	2022
Trade and other receivables		
Receivables		
Loans to community organisations	34	66
<u>Total financial assets</u>	<u>34</u>	<u>66</u>

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 7. Infrastructure, property, plant & equipment and investment property

Infrastructure, property, plant and equipment

		Asset movements during the reporting period													as at 30/06/23			
\$ '000	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	Impairment (recognised in P/L) (Note 3c)	Adjustments & Transfers	Tf's from/to "Held for Sale" category	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	
Capital work in progress																		
	2	—	1,964	—	1,964	88	1,224	—	—	—	(58)	—	—	—	—	3,218	—	3,218
	3	7,182	224	—	7,406	16	—	—	—	—	—	(64)	—	7,069	289	—	7,358	
	2	10,701	—	—	10,701	—	—	—	—	—	—	—	—	10,701	—	—	10,701	
	3	3,112	15	(1,060)	2,067	—	—	—	(83)	—	—	—	—	3,112	15	(1,143)	1,984	
	3	6,672	3,524	(3,843)	6,353	—	—	—	(331)	—	—	—	—	6,672	3,524	(4,174)	6,022	
	2	13,058	1,305	(8,662)	5,701	—	—	—	(388)	—	—	—	—	13,058	1,305	(9,050)	5,313	
	3	22,113	3,122	(10,818)	14,417	—	514	—	(632)	—	58	—	—	22,113	3,694	(11,450)	14,357	
	3	12,937	415	(6,691)	6,661	—	23	—	(151)	—	—	—	—	12,937	438	(6,842)	6,533	
	3	17,895	1,559	(7,739)	11,715	—	12	(8)	(288)	—	—	—	—	17,895	1,563	(8,027)	11,431	
	3	103,841	2,442	(39,826)	66,457	1,804	1,605	(348)	(2,096)	(676)	485	—	—	103,841	5,480	(42,080)	67,231	
	3	1,030	2,011	(999)	2,042	—	—	—	(93)	—	—	—	—	1,030	2,011	(1,082)	1,949	
		—	5,300	(3,229)	2,071	—	433	(99)	(423)	—	—	—	—	—	5,492	(3,510)	1,982	
		—	310	(259)	51	—	—	—	(7)	—	—	—	—	—	310	(266)	44	
Total Infrastructure, property, plant and equipment		198,541	22,191	(83,126)	137,606	1,908	3,811	(455)	(4,492)	(676)	485	(64)	—	198,428	27,339	(87,644)	138,123	
Comparatives																		
		181,264	26,148	(72,874)	134,538	2,798	4,147	(662)	(4,516)	—	—	—	1,299	198,541	22,191	(83,126)	137,606	

continued on next page ...

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 7. Infrastructure, property, plant & equipment and investment property (continued)

Valuation of infrastructure, property, plant & equipment and investment property

Valuation of assets

The fair value of assets and liabilities must be estimated in accordance with various Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a "level" in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Refer to Note 7(a) for the disclosure of the Fair Value Levels of Infrastructure, Property, Plant and Equipment Assets.

Information on valuations

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 buildings, infrastructure and other assets. These assets are valued at depreciated current replacement cost. This method involves:

- The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.
- The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

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

Transfers between fair value hierarchy levels

In the course of revaluing (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.

Other information

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to *AASB 1.D5* to retain a previously established deemed cost under GAAP as its deemed cost. With subsequent addition at cost, this remains as the basis of recognition of non-material asset classes.

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 7. Infrastructure, property, plant & equipment and investment property (continued)

Highest and best use

All of Council's non financial assets are considered as being utilised for their highest and best use.

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.

Capitalisation Thresholds

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

	\$
Office Furniture & Equipment	5,000
Other Plant & Equipment	3,000
Buildings - new construction/extensions	10,000
Land Improvements	5,000
Infrastructure	10,000
Other	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:

Buildings	50 years
Land Improvements	33 years
Office Furniture and Fittings	10 years
Computer Equipment	3 years
Minor Equipment	10 years
Bridges	100 years
Footpaths	10 to 50 years
Kerbing	70 years
Natural Formed Roads	unlimited
Unsealed Roads	15 to 40 years
Road Surfacing - Spray Seal	20 to 28 years
Road Surfacing - Asphalt	18 to 28 years
Sealed Road Base	50 to 90 years
CWMS Treatment Plant	50 years
CWMS Pipelines	50 years
CWMS Plant and Equipment	10 years
Stormwater Drainage	100 years
Major Plant	10 years
Mowers	3 years
Passenger Vehicles	2 to 5 years
Office Furniture	10 to 20 years

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 7. Infrastructure, property, plant & equipment and investment property (continued)

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.

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

Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised at current replacement, originally deriving from a valuation at 30 June 1997 at current replacement cost. Additions are recognised at cost.

Estimated future costs of reinstatement of land, capitalised in accordance with AASB 116.16(c), are reviewed annually (see Note 1).

Land & Land Improvements were revalued as at 1 July 2019 by Mitch Ekonomopoulos AAPI, Certified Practising Valuer of ASSETVAL, a business of Marsh Pty Ltd.

Buildings & Other Structures

Buildings and other structures were revalued as at 1 July 2019 by Mitch Ekonomopoulos AAPI, Certified Practising Valuer of ASSETVAL, a business of Marsh Pty Ltd.

Buildings and other structures generally are recognised at fair value, based on current market values. However, special purpose buildings (such as public toilets) for which there is no market are valued at depreciated current replacement cost. Buildings which Council does not intend to replace at the end of their useful life are valued at market value of the "highest and best" use.

All acquisitions made after the respective dates of valuation are recorded at cost.

Infrastructure

In 2021/22 Council's transportation assets were revalued by Tonkin Engineering. This revaluation was completed as at 1 July 2021 at depreciated current replacement cost based on actual costs incurred during the reporting period ended 30 June 2021. All acquisitions made after the respective dates of valuation are recorded at cost.

Stormwater drainage infrastructure was valued by Brian Wollaston, AAPI, MRICS of ASSETVAL, a business of Marsh Pty Ltd as at 1 July 2019 at depreciated current replacement cost. All acquisitions made after the respective dates of valuation are recorded at cost.

Community wastewater management system infrastructure was valued by Brian Wollaston, AAPI, MRICS of ASSETVAL, a business of Marsh Pty Ltd as at 1 July 2019 at depreciated current replacement cost. All acquisitions made after the respective dates of valuation are recorded at cost.

Plant & Equipment

These assets are recognised on the cost basis.

Furniture and Fittings

These assets are recognised on the cost basis.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 8. Liabilities

\$ '000	2023 Current	2022 Current
(a) Trade and other payables		
Goods and services	1,105	1,235
Payments received in advance	885	1,102
Accrued expenses - employee entitlements	129	30
Accrued expenses - finance costs	1	—
Accrued expenses - other	39	159
Deposits, retentions and bonds	67	—
<u>Total trade and other payables</u>	<u>2,226</u>	<u>2,526</u>

\$ '000	2023 Current	2023 Non Current	2022 Current	2022 Non Current
(b) Borrowings				
Loans	33	34	32	66
<u>Total Borrowings</u>	<u>33</u>	<u>34</u>	<u>32</u>	<u>66</u>

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

(c) Provisions

LSL Employee Entitlements (including oncosts)	619	169	617	139
AL Employee Entitlements (including oncosts)	478	—	448	—
<u>Total provisions</u>	<u>1,097</u>	<u>169</u>	<u>1,065</u>	<u>139</u>

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 9. Reserves

	as at 30/06/22		as at 30/06/23
\$ '000	Opening Balance	Increments (Decrements)	Closing Balance
(a) Asset revaluation reserve			
Land - other	14,455	—	14,455
Land improvements	6,798	—	6,798
Buildings and other structures	4,836	—	4,836
Infrastructure			
- Stormwater drainage	5,165	—	5,165
- CWMS	10,502	—	10,502
Transport	55,855	485	56,340
Irrigation	910	—	910
Total asset revaluation reserve	98,521	485	99,006
Comparatives	97,222	1,299	98,521

	as at 30/06/22		as at 30/06/23
\$ '000	Opening Balance	Tfrs to Reserve	Closing Balance
(b) Other reserves			
CWMS Reserve	4,463	1,002	5,465
Development Reserve	1,002	—	1,002
Open Space Reserve	48	—	48
Total other reserves	5,513	1,002	6,515
Comparatives	5,499	14	5,513

Purposes of reserves

Asset revaluation reserves

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

CWMS Reserve

Established to fund the future capital development and asset replacement of the CWMS assets.

Development Reserve

Established to receive funds from the sale of surplus assets, land sales and cash surplus from budget savings. The balance is then used as a source to fund major capital works in the future.

Open Space Reserve

A reserve established to hold funds contributed by developers in lieu of providing an open space public space as part of their development.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 10. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2023	2022
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(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 Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Total cash and equivalent assets	5	4,470	6,368
Balances per Statement of Cash Flows		4,470	6,368

(b) Reconciliation of change in net assets to cash from operating activities

Net surplus/(deficit)		(1,640)	1,764
Non-cash items in income statements			
Depreciation, amortisation and impairment		5,168	4,516
Grants for capital acquisitions treated as investing activity		(391)	(3,083)
Net (gain)/loss on disposals		282	526
		3,419	3,723
Add (less): changes in net current assets			
Net (increase)/decrease in receivables		106	106
Change in allowances for under-recovery of receivables		19	(33)
Net (increase)/decrease in inventories		(11)	(6)
Net (increase)/decrease in other assets		(38)	66
Net increase/(decrease) in trade and other payables		(367)	1,251
Net increase/(decrease) in unpaid employee benefits		62	46
Net cash provided by (or used in) operations		3,190	5,153

(c) Financing arrangements

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

Corporate credit cards	13	4
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The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 11(a). Functions

	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 11(b).									
	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT AND NON-CURRENT)	
\$ '000	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
Functions/Activities										
Business Undertakings	1,778	1,793	1,107	1,292	671	501	—	—	15,344	15,496
Community Services	117	109	842	783	(725)	(674)	30	11	1,757	1,774
Culture	88	94	653	630	(565)	(536)	34	67	2,779	2,806
Economic Development	154	185	796	747	(642)	(562)	98	—	—	—
Environment	8,152	1,931	11,749	2,867	(3,597)	(936)	6,190	53	16,005	16,164
Recreation	183	373	2,593	2,398	(2,410)	(2,025)	4	—	13,473	13,607
Regulatory Services	253	276	583	633	(330)	(357)	—	—	—	—
Transport	770	358	3,308	3,722	(2,538)	(3,364)	621	328	75,621	76,373
Plant Hire & Depot/Indirect	—	—	—	463	—	(463)	—	—	3,404	3,438
Council Administration	11,845	11,328	3,360	3,705	8,485	7,623	3,792	3,689	15,000	15,149
Total Functions/Activities	23,340	16,447	24,991	17,240	(1,651)	(793)	10,769	4,148	143,383	144,807

Revenues and expenses exclude net gain (loss) on disposal or revaluation of assets, amounts received specifically for new or upgraded assets and physical resources received free of charge.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 11(b). Components of functions

The activities relating to Council functions are as follows:

Business undertakings

Land Development, Private Works, Property Portfolio, Effluent Drainage, Water Supply.

Community services

Fire Protection, Pest Control, Emergency Services, Meals on Wheels, Senior Citizens, Immunisations, Community Assistance, Cemeteries, Public Conveniences, Car Parking, Other Community Services.

Culture

Libraries, Town Halls, Heritage, Museums & Art Galleries, Events.

Economic development

Regional Development, Tourism.

Environment

Animal/Plant Boards, Waste Management, Stormwater, Street Cleaning, Street Lighting, Flood Prevention, Other Environment, Landcare.

Recreation

Jetties & Wharves, Houseboat Moorings, Parks & Gardens, Sport Facilities, Other Recreation.

Regulatory services

Animal Control, Building Control, Town Planning, Health Inspections, Other Regulatory.

Transport

Aerodrome, Bridges, Footpaths & Kerbing, Roads, Medians, Traffic Management, Other Transport.

Plant hire and depot

Plant Operations, Depot Operations.

Council administration

Governance, Elected Members, Strategic Management, Finance, Human Resources, Information Technology, Rates, Records, Customer Service, Office Administration.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 12. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

Accounting Policy:

Initially recognised at fair value and subsequently measured at amortised cost; interest is recognised when earned.

Terms & Conditions:

Deposits are returning fixed interest rates between 1.05% and 4.30% (2022: 0.2% and 1.05%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of 0.58% (21/22: 0.43%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - fees and other charges

Accounting policy:

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

Terms and conditions:

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

Carrying amount:

Approximates fair value (after deduction of any allowance).

Receivables - other levels of government

Accounting policy:

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

Terms and conditions:

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

Carrying amount:

Approximates fair value.

Liabilities - creditors and accruals

Accounting policy:

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

Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 12. Financial instruments (continued)

Terms and conditions:

Liabilities are normally settled on 30 day terms.

Carrying amount:

Approximates fair value.

Liabilities - Interest bearing borrowings

Accounting Policy:

Initially recognised at fair value and subsequently at amortised cost using the effective interest rate.

Terms & Conditions:

Secured over future revenues, borrowings are repayable on a 5 year fixed term expiring February 2025; interest is charged at a fixed rate of 2.40% (2022: 2.40%).

Carrying Amount:

Approximates fair value.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 12. Financial instruments (continued)

\$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities				
2023				
Financial assets				
Cash and cash equivalents	4,470	—	4,470	4,470
Receivables	531	35	566	538
Total financial assets	5,001	35	5,036	5,008
Financial liabilities				
Payables	2,337	—	2,337	2,058
Current borrowings	34	—	34	33
Non-current borrowings	—	35	35	34
Total financial liabilities	2,371	35	2,406	2,125
Total financial assets and liabilities	7,372	70	7,442	7,133
2022				
Financial assets				
Cash and cash equivalents	6,368	—	6,368	6,368
Receivables	557	68	625	623
Total financial assets	6,925	68	6,993	6,991
Financial liabilities				
Payables	2,337	—	2,337	2,337
Current borrowings	32	—	32	32
Non-current borrowings	—	68	68	66
Total financial liabilities	2,369	68	2,437	2,435
Total financial assets and liabilities	9,294	136	9,430	9,426

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

\$ '000	2023		2022	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed interest rates	6.72%	67	6.72%	98
		67		98

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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 12. Financial instruments (continued)

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

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

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

Note 13. Capital expenditure and investment property commitments

\$ '000	2023	2022
Capital commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Land Improvements	—	4,362
Infrastructure	561	4,155
	561	8,517
These expenditures are payable:		
Not later than one year	561	8,517
	561	8,517

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 14. Financial indicators

\$ '000	Amounts 2023	Indicator 2023	Indicators 2022	Indicators 2021
Financial Indicators overview <i>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.</i>				
1. Operating Surplus Ratio				
Operating surplus	(1,651)	(7.1)%	(4.8)%	2.0%
Total operating income	23,340			
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>				
2. Net Financial Liabilities Ratio				
Net financial liabilities	(1,588)	(7)%	(20)%	(20)%
Total operating income	23,340			
<i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i>				
Adjusted Operating Surplus Ratio				
Operating surplus	(2,648)	(11.9)%	(10.1)%	2.1%
Total operating income	22,343			
Adjustments to Ratios				
<i>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.</i>				
Adjusted Net Financial Liabilities Ratio				
Net financial liabilities	1,602	7%	(26)%	(11)%
Total operating income	24,337			
3. Asset Renewal Funding Ratio				
Asset renewals	3,639			
Infrastructure and Asset Management Plan required expenditure	1,714	212%	102%	38%
<i>Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.</i>				

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 15. Uniform presentation of finances

\$ '000	2023	2022
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The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.

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

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

Income

Rates	11,289	10,716
Statutory charges	273	298
User charges	773	989
Grants, subsidies and contributions - capital	98	—
Grants, subsidies and contributions - operating	10,671	4,148
Investment income	100	31
Reimbursements	76	109
Other income	60	156
Total Income	23,340	16,447

Expenses

Employee costs	5,025	5,025
Materials, contracts and other expenses	14,789	7,696
Depreciation, amortisation and impairment	5,168	4,516
Finance costs	9	3
Total Expenses	24,991	17,240

Operating surplus / (deficit)

(1,651) (793)

Net outlays on existing assets

Capital expenditure on renewal and replacement of existing assets	(3,812)	(3,499)
Add back depreciation, amortisation and impairment	5,168	4,516
Add back proceeds from sale of replaced assets	173	179
	1,529	1,196

Net outlays on new and upgraded assets

Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(1,908)	(3,492)
Add back amounts received specifically for new and upgraded assets	293	3,083
	(1,615)	(409)

Annual net impact to financing activities (surplus/(deficit))

(1,737) (6)

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 16. Superannuation

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

Accumulation only members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.50% in 2022/23; 10.00% 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 2021. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to other superannuation schemes

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

Note 17. Contingencies and assets/liabilities not recognised in the balance sheet

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

Land under roads

As reported in the Financial 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 the reports. Land acquired for road purposes during the year is initially recognised at cost, but transferred to fair value at reporting date, effectively writing off the expenditure.

At reporting date, Council controlled 580 km of road reserves of average width 6 metres.

Notes to and forming part of the Financial Statements for the year ended 30 June 2023

Note 18. Events after the balance sheet date

Events that occur after the reporting date of 30 June 2023, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the appropriate "authorised for issue" date relating to these General Purpose Financial Statements.

Note 19. Related party transactions

Key management personnel

Transactions with 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, 14 persons were paid the following total compensation.

\$ '000	2023	2022
The compensation paid to key management personnel comprises:		
Salaries, allowances & other short term benefits	713	706
Total	713	706

A family member of KMP owns a business from which provides maintenance services to Council. Total payments amounted to \$127,991.04 during 2022-23. All payments were inline with commercial terms of Council.

A family member of KMP was employed by Council during the 2022-23 financial year. Total payments amounted to \$97,371 during 2022-23. All payments were inline with employment terms of Council.

One KMP is the chairman of Renmark Paringa Homes for the Aged (Renmark Paringa Independent Living). In accordance with the Local Government Act 1999, this person declares an interest in matters relating to Renmark Paringa Homes for the Aged. During 2022-23 Renmark Paringa Homes for the Aged received a Rate rebate of \$67,721.75

One KMP is a committee member of the Paringa Football Netball Club. In accordance with the Local Government Act 1999, this person declares an interest in matters relating to Paringa Football Netball Club. During 2022-23 Paringa Football Netball Club received \$1,200 as community support funding to purchase a defibrillator.

One KMP is a committee member of Lions Club of Renmark. In accordance with the Local Government Act 1999, this person declares an interest in matters relating to Lions Club of Renmark. During the year the Lions Club of Renmark received \$3,000 as community support funding for contact work at the Renmark Cemetery and Welcome Wall.

One KMP is the president of Lions Club of Renmark. In accordance with the Local Government Act 1999, this person declares an interest in matters relating to Lions Club of Renmark. During 2022-23 the Lions Club of Renmark received \$3,000 as community support funding for contact work at the Renmark Cemetery and Welcome Wall. The Lions Club of Renmark also received \$98 as payment for Christmas puddings on sold at the Visitor Information Centre.

One KMP is a board member of the Renmark Hotel Incorporated, which is a community owned hotel. In accordance with the Local Government Act 1999, this person declares an interest in matters relating to Renmark Hotel Incorporated. The Renmark Hotel Incorporated provides accommodation and hospitality services to Council. Total payments amounted to \$7,336.07 during 2022-23. All payments were inline with commercial terms of Council. The Renmark Hotel Incorporated paid \$15,524 to Renmark Paringa Council in the form of Council Rates.

Key management personnel or close family members (including related parties) lodged one planning and one building application in 2022-23. In accordance with the Local Government Act 1999, these persons declared conflicts of interest and took no part in the assessment or approval processes for these applications. Fees paid in relation to applications totalled \$1884.60


One planning approval and nil building approvals, with and without conditions, were granted during the year.

General Purpose 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 Renmark Paringa Council for the year ended 30 June 2023, the Council's Auditor, Bentleys, 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*.



Tim Pfeiffer
Acting Chief Executive Officer



Tim Muhhausler
Presiding Member, Audit and Risk Committee

Date: 14 November 2023



Monday 20 November 2023

Bentleys SA Audit Partnership
Level 5, 63 Pirie Street
Adelaide SA 5000

Dear Mr Papa

RE: AUDIT FOR RENMARK PARINGA COUNCIL FOR THE YEAR ENDED 30 JUNE 2023

This representation letter is provided in connection with your audit of the financial statements of **Renmark Paringa Council** for the year ended 30 June 2023 for the purpose of forming an opinion whether, in all material respects, the financial statements are presented fairly in accordance with the Local Government Act 1999, Local Government (Financial Management) Regulations 1999 and Australian Accounting Standards so as to present a view which is consistent with your understanding of Renmark Paringa Council's financial position, the results of its operations and its cash flows.

We acknowledge our responsibility for the preparation of the financial statements including adequate disclosure. We also acknowledge our responsibility for the implementation and operation of accounting and internal control systems that are designed to prevent and detect fraud and error.

We confirm, to the best of our knowledge and belief, the following representations:

We have implemented and maintained sufficient internal controls and processes within the Council and ensure all elected controls regarded as 'core' have complied with.

There have been no irregularities involving management or employees who have a significant role in the accounting and internal control systems or that could have a material effect on the financial statements;

We have disclosed to you all significant facts relating to any frauds or suspected frauds known to us that may have affected the entity;

We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud;

We have made available to you all books of account and supporting documentation and all minutes of meetings. Where minutes have not been prepared for recent meetings, a summary of decisions taken at those meetings has been made available to you;

We confirm the completeness of the information provided regarding the identification of related parties, and balances and transactions with related parties;

The financial statements are free of material misstatements, including omissions;

We believe the effects of those uncorrected financial report misstatements noted by you or your staff during the audit are immaterial, both individually and in aggregate to the financial report taken as a whole;

The Council has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance;



We have disclosed to you all known incidences of possible or actual non-compliance with laws and regulations whose effects should be considered when preparing the financial report;

The following have been properly recorded and, when appropriate, adequately disclosed in the financial statements:

- The identity of, and balances and transactions with, related parties;
- Losses arising from sale and purchase commitments;
- Agreements and options to buy back assets previously sold,
- Assets pledged as collateral.

We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements;

The Council has satisfactory title to all assets and there are no liens or encumbrances on the company's assets, except for those that are disclosed in notes to the financial statements;

We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent;

There have been no events subsequent to period end which require adjustment of or disclosure in the financial statements or Notes thereto;

All claims that have been received in connection with litigation do not require adjustment of or disclosure in the financial statements of Notes thereto;

There are no formal or informal set-off arrangements with any of our cash and investment accounts. We have no other line of credit arrangements,

There are reasonable grounds to believe that the Council will be able to pay its debts as and when they become due and payable.

Tim Pfeiffer
Acting CEO

20/11/2023
Date

David Burgess
Director Corporate & Community Services

20/11/2023
Date

Bentleys SA Audit Partnership

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INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF REMARK PARINGA COUNCIL

Opinion

We have audited the compliance of Renmark Paringa Council (the Council) with the requirements of *Section 125 of the Local Government Act 1999* in relation to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2022 to 30 June 2023 are in accordance with legislative provisions.

In our opinion, the Council has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with legislative provisions for the period 1 July 2022 to 30 June 2023.

Limitation on Use

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

Limitations of Controls

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

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

Independence

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

The Council's Responsibility for the Internal Controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with *Section 125 of the Local Government Act 1999* in relation to Internal Controls, to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities are in accordance with legislative provisions.

Our Responsibility

Our responsibility is to express an opinion on the Council's compliance with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3150 *Assurance Engagement on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the *Council* has complied with *Section 125 of the Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2022 to 30 June 2023. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 20th day of November 2023

Bentleys SA Audit Partnership

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bentleys.com.au

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RENMARK PARINGA COUNCIL

Opinion

We have audited the accompanying financial report of Renmark Paringa Council, which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Certification of the Financial Statements.

In our opinion, the financial report gives a true and fair view of the financial position of Renmark Paringa Council as of 30 June 2023, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (including Independence Standards) (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 20th day of November 2023

2022/23

ANNUAL REPORT

MURRAYLANDS & RIVERLAND LOCAL GOVERNMENT ASSOCIATION



Murraylands and Riverland Local Government Association



Constituent Councils



The Rural City of
MURRAY
BRIDGE



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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

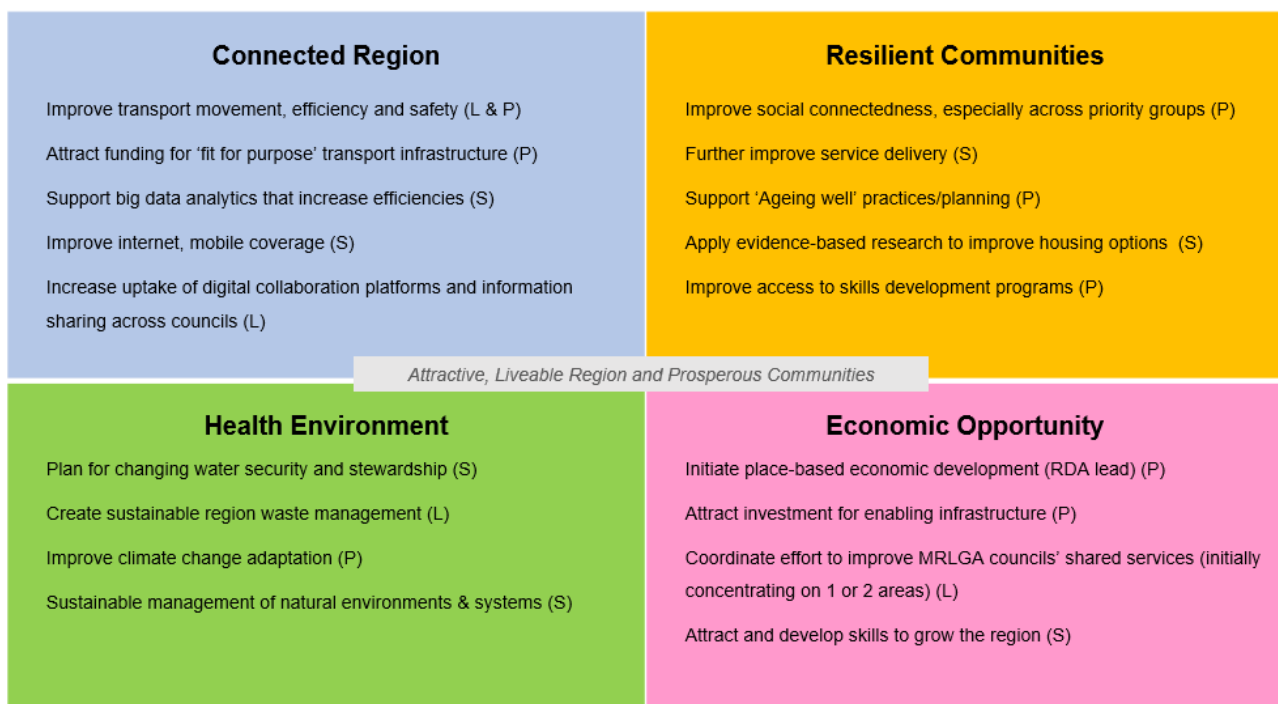
Values and Behaviours

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

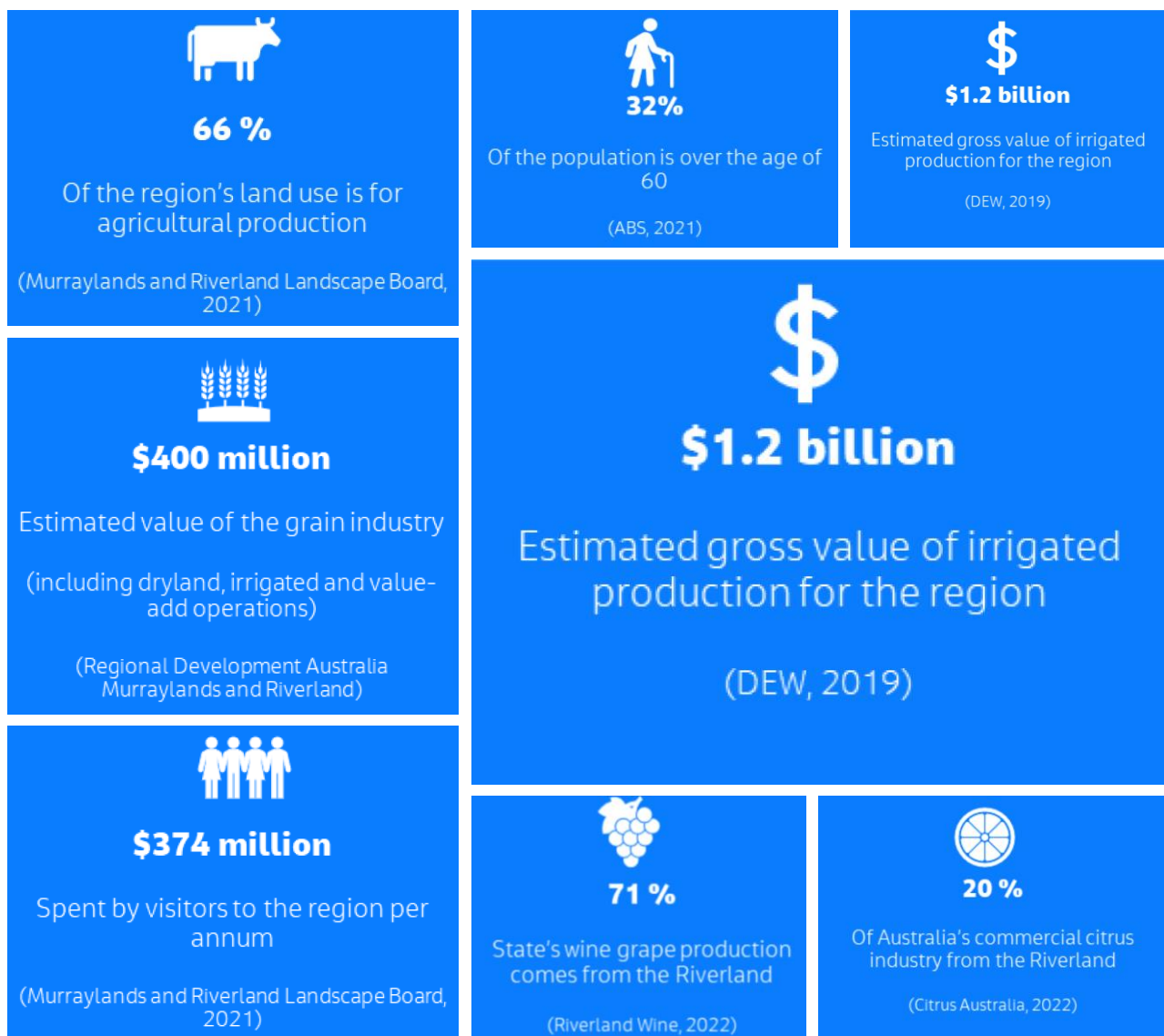


REGIONAL STATISTICS

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).

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

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 Hoyer	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):

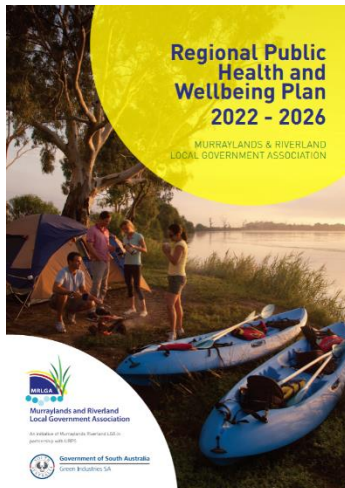
- Tony Siviour, Renmark Paringa Council
- David Beaton, District Council of Loxton Waikerie
- Dylan Strong, Berri Barmera Council
- Ben Scales, Mid Murray Council,
- Michael Sedgeman and Heather Barclay, Rural City of Murray Bridge
- Bridget Mather, Coorong District Council

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

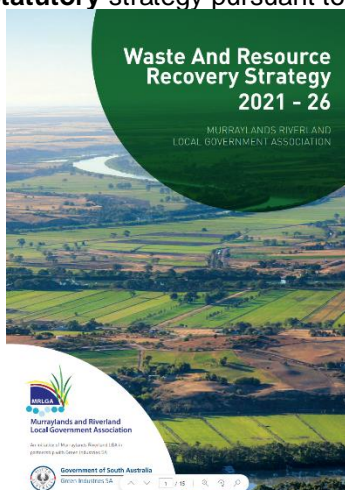


The MRLGA Regional Public Health and Wellbeing Committee includes Directors, from each of the 8 constituent councils with the Public Health and Wellbeing portfolio.

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

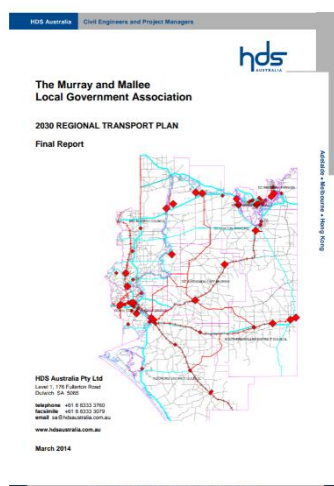


The MRLGA Regional Waste & Resource Recovery Committee includes Directors from each of the 8 constituent councils.

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.



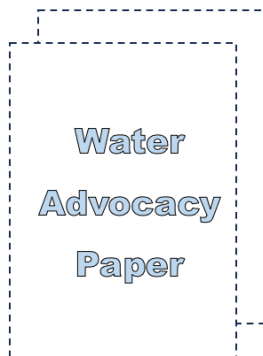
MRLGA Regional Transport and Assets (RTA) Committee is a forum that brings together the Directors of Infrastructure, Assets and Environment from each of the 8 constituent councils.

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

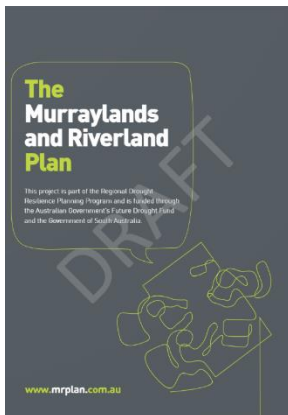
The Association also availed itself to other opportunities occurring in the region including:

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

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

		2023	2022
	Notes	\$	\$
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		<u>358,768</u>	<u>288,956</u>
EXPENSES			
Employee costs	3	179,892	-
Materials, contracts & other expenses	3	80,791	373,836
Total Expenses		<u>260,683</u>	<u>373,836</u>
OPERATING SURPLUS / (DEFICIT)		<u>98,085</u>	<u>(84,880)</u>
Other Comprehensive Income			
Total Other Comprehensive Income		<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>98,085</u>	<u>(84,880)</u>

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

Murraylands and Riverland Local Government Association

Statement of Financial Position

as at 30 June 2023

		2023	2022
	Notes	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	4	1,057,115	897,507
Trade & other receivables	4	2,366	30,071
		<u>1,059,481</u>	<u>927,578</u>
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	12,492	-
		<u>75,333</u>	<u>41,515</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		984,148	886,063
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

		Acc'd Surplus	TOTAL EQUITY
2023	Notes	\$	\$
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:

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

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

3 Income recognition

3.1 Revenue

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

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 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

		2023		2022	
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
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 Barmera 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 .

