

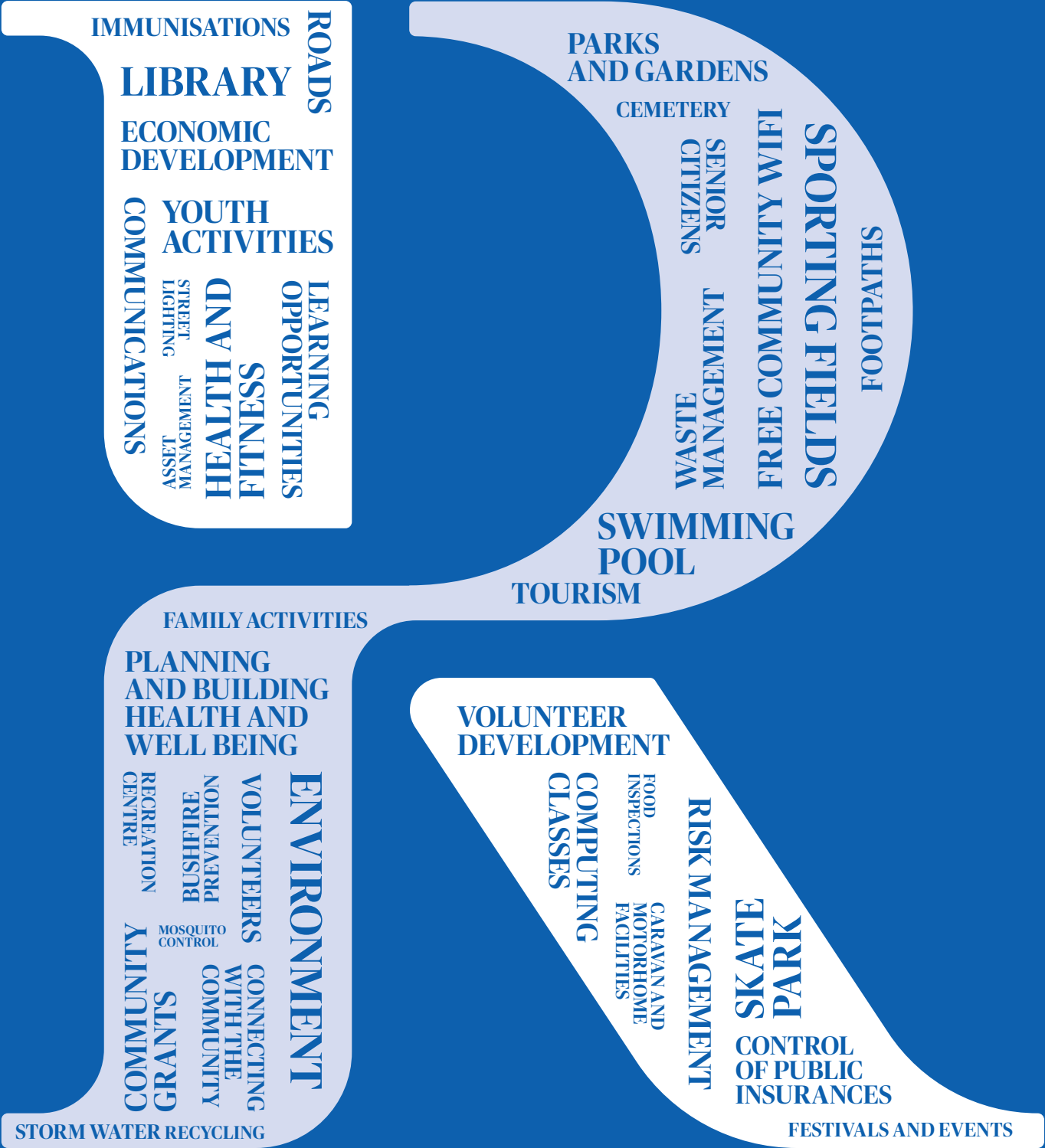


Committed to a sustainable future

**Renmark  
Paringa  
Council**

**2019/20 Annual Report**







Renmark  
Paringa  
Council

# Annual Report 2019/20





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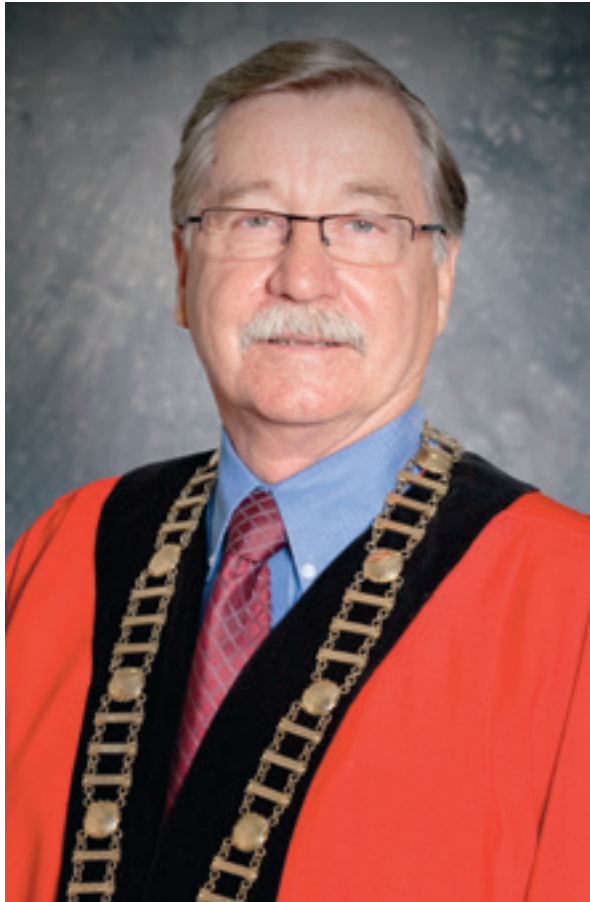
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## SPECIAL THANKS

Photography supplied by staff and valued  
community member Grant Schwartzkopff



# Foreword from the Mayor and CEO



**Mayor, Neil Martinson**

It is with great pleasure that collectively we present the 2019-2020 Renmark Paringa Council Annual Report.

This year has been a year of rapid and unprecedented change as people across the world respond and adapt to the ever changing challenges of the COVID-19 pandemic.

Council has been mindful of the impacts of the pandemic on both it's own operations and the community since it emerged in March 2020.

A range of initiatives have been implemented by Council to support the community through COVID-19 which include;

- waiving lease and licence fees for community and sporting groups,
- waiving fines and interest on rates,
- paying invoices for creditors within 14 days,
- waiving food act inspections,
- providing \$70,000 to the Renmark Paringa Business Network to develop the Community Business Confidence Initiatives to support local businesses and traders.

Despite COVID-19 Council has continued to work on a range of major projects which will provide better service delivery and enhance our community. Importantly, several of these projects have had a large local contractor component which has resulted in local employment and the injection of money back into our local economy.



Some of the more significant projects included;

- commenced construction of the Taylor Riverfront Precinct, due for completion in February 2021,
- completed stages 1 and 2 of our strategic freight route Government Road, to be sealed in 2020-2021,
- renewed the Alan Coulter Recreation Centre Indoor Pool,
- undertook the necessary planning and training for the implementation of the SA Planning Portal,
- awarded our Information and Communication Technology tender to transition to a cloud based service for the three Riverland Councils,
- commenced the due diligence on the Jane Eliza Development Strategy – residential waterfront estate.

In addition to these projects Council has continued to focus on maintaining, renewing and upgrading its existing infrastructure. Council has seen a considerable improvement in its Asset Sustainability ratio since 2015 ensuring that assets are renewed in accordance with the life cycle of the assets. Providing high quality assets to the community was highlighted as important in the Council Community Satisfaction Survey undertaken in 2018.

In closing we would like to take the opportunity to thank staff and Elected Members for their support, hard work and dedication. It is also opportune to acknowledge our volunteers and the enormous contribution they make to not only our community but the country as a whole. Many volunteers went above and beyond in their efforts in fighting one of the worst bushfires in Australia's history. This type of commitment and dedication is why Australia is such an amazing country to live in.



**Chief Executive Officer, Tony Siviour**

# Elected Member Information

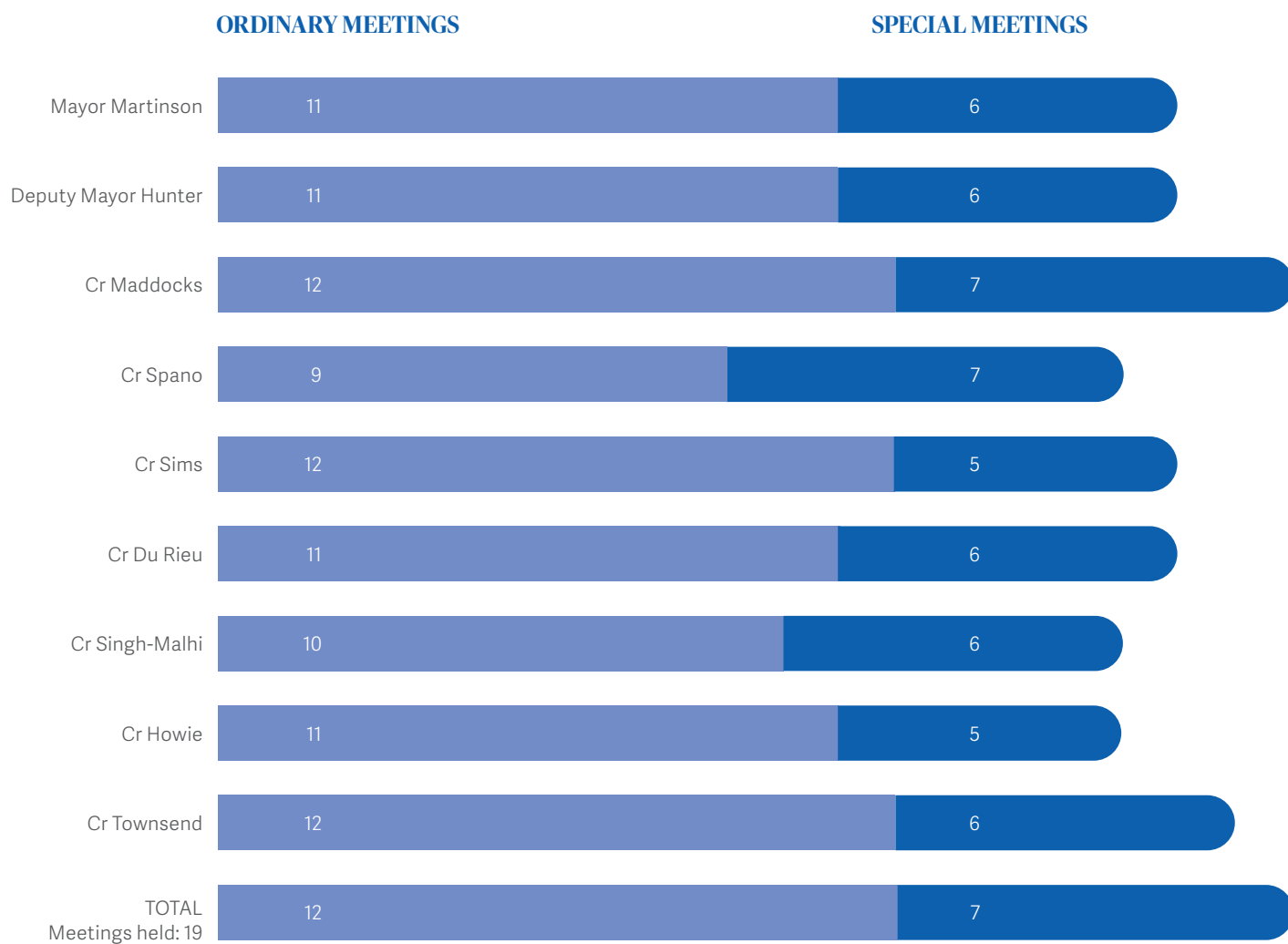


## Elected Members July 2019 – June 2020

Cr Sim-Singh Malhi, Cr David Sims, Cr Ben Townsend, Cr Henry Du Rieu, CEO Tony Siviour,  
Deputy Mayor Peter Hunter, Cr Maria Spano, Mayor Neil Martinson, Cr Margaret Howie, Cr Allan Maddocks

**The full Council meeting meets on the fourth Tuesday of the month commencing at 7.00pm. All meetings are held in the Renmark Paringa Council Chambers**

**SCHEDULE OF ATTENDANCE TO ORDINARY  
AND SPECIAL COUNCIL MEETINGS 1 JULY 2019 TO 30 JUNE 2020**



# Training and Development

## during 2019/20 for Elected Members

Name	Date	Details
Mayor N Martinson	12/8/19	Council Meetings and Chamber Etiquette session
	15–16/8/19	2019 Roads and Works Conference
	27/8/19	ICAC Awareness training by ICAC Commissioner
	30–31/10/19	LGA Annual conference and AGM
Deputy Mayor P Hunter	12/8/19	Council Meetings and Chamber Etiquette session
	27/8/19	ICAC Awareness training by ICAC Commissioner
Cr Maddocks	12/8/19	Council Meetings and Chamber Etiquette session
	15–16/8/19	2019 Roads and Works Conference
	27/8/19	ICAC Awareness training by ICAC Commissioner
	30–31/10/19	LGA Annual conference and AGM
Cr Sims	12/8/19	Council Meetings and Chamber Etiquette session
Cr Spano	12/8/19	Council Meetings and Chamber Etiquette session
	15–16/8/19	2019 Roads and Works Conference
Cr Du Rieu	12/8/19	Council Meetings and Chamber Etiquette session
	19/8/19	Elected Member Leadership Session
	18/10/19	2019 Planning, Development and Environment Master Class
	17/2/20	Council meetings and Chamber Etiquette session
	17/2/20	Elected Members Leadership Forum
Cr Singh-Malhi	27/8/19	ICAC Awareness training by ICAC Commissioner
Cr Howie	12/8/19	Council Meetings and Chamber Etiquette session
	15–16/8/19	2019 Roads and Works Conference
	19/8/19	Elected Member Leadership session
	27/8/19	ICAC Awareness training by ICAC Commissioner



# Elected Member Allowances 2019/20

## GROUP 4 ANNUAL ALLOWANCES FOR 2019/20 WERE:

Mayor
\$41,072
Deputy Mayor
\$12,835
Councillors
\$10,268

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.



IMAGINE CONNECT







# Community Health and Wellbeing



# Community Development – General



School holiday activity fun pre-COVID-19

Council's Community Development Team develop and promote events, programs and activities that support the well-being of the community.

## SIMILAR SERVICES, DELIVERED DIFFERENTLY

A number of programs that Council have developed or supported for some time were affected by restrictions imposed during the COVID-19 pandemic. Council's philosophy of "Similar services, delivered differently" did enable many programs to proceed, albeit in different ways.

### National Volunteer Week

National Volunteer Week was celebrated with an online recognition program, Mayor Martinson led the presentation with a message of thanks to Council and community volunteers. The presentation included biographies of volunteers and certificates of thanks were awarded to volunteers. Council encouraged nominations from the community to ensure that there was recognition of the role of volunteers within the broader community.

### School holiday programs

This was one of Council's success stories in supporting our community during a difficult time for many. Programs and activities were not able to be run in the same way, activity packs containing craft, information, colouring in and suggested activities for young people and their families were developed and distributed, in a safe manner, to over 600 young people over a three week period.

### Care packs

Following the success of the school holiday program activity packs, care packs were created and distributed to those within our community who were at risk of becoming isolated during COVID-19. The packs consisted of information, mindfulness activities, puzzles, colouring in pencils, ideas for activities, a pack of cards and vintage board games. Some 250 packs were delivered by Meals on Wheels during routine meal deliveries and the pharmacies when they distributed Webster packs.

### Rally for Riverland

Rally for Riverland (social indicators project) is an initiative of the three Riverland Councils; Berri Barmera Council, District Council of Loxton Waikerie and Renmark Paringa Council and Regional Development Australia Murraylands and Riverland (RDA).

The purpose of the Rally for Riverland was to develop a meaningful, evidence based advocacy framework to provide robust and compelling evidence of key regional issues. Rally for Riverland was managed by a project control group, which had representation from the three Riverland Councils and the RDA. Forums were held with stakeholders, Elected Members, subject matter experts and the project control group.

An Advocacy Roadmap, Advocacy Partnership and Collaboration Framework and Evidence Report were developed by the consultants (Fred Consulting) and will be considered by the Riverland Local Government Forum, Berri Barmera Council, District Council of Loxton Waikerie, Renmark Paringa Council and RDA in the coming months.



### Renmark's Christmas on the Murray

At the general meeting of 23 July 2019 Council endorsed the delivery of a Christmas event. A team from Community Development Services and the Visitor Information Centre worked to bring the event to life. The inaugural event was to have been held on Friday 20 December 2019, with Council hosting a pageant, firework – light and sound performance, craft market and other associated events to make it an evening to share with family and friends “coming home for Christmas”. Over 30 organisations, schools, clubs and businesses registered an entry in the pageant, demonstrating strong community support for this iconic event.

The decision to cancel the event was reluctantly taken due to the extreme temperatures forecast on the day. Some entrants in the pageant had already withdrawn, other entrants, stall holders, members of the public, police, emergency services and the media had contacted Council expressing serious concerns. Extreme weather conditions that eventuated on the day of the pageant and the evening of the event exceeded those forecast.

Planning has begun for the 2020 event but we are yet to determine what the event will look like with uncertainty around events and gatherings of larger groups of people due to the COVID-19 pandemic.

### FAMILY ACTIVITIES AND SCHOOL HOLIDAY PROGRAMS

Family activities and the school holiday program are inclusive, accessible and offer opportunities to all members of the community to participate and be involved. By providing a social setting for community members to engage with others, the program offers parents and caregivers an opportunity to connect with others and enjoy time spent with their children. Bringing quality programming to excite, educate, stimulate young people of the community, the program sees children spending time with others in a positive, happy environment – spending time with

their friends out of school and making new friends with other children in their community. The activities and programs that young people partake in provide them with the chance to experience and participate in programs that are more readily accessible in the metropolitan area. Our programs and activities are mostly free (with some activities at a very low cost), enabling all young people to attend and participate. With the extreme temperatures experienced both in summer and winter in the Riverland, activities also give families relief from the outdoors by offering a safe and cool or warm environment.

A wide range of activities were held throughout the school holidays in July 2019, October 2019 and December 2019/January 2020. All of the activities were promoted in the school holiday program that was printed into a booklet and distributed to schools and throughout the community. The program also acknowledges that services and programs are not all provided by council and actively promotes services and programs run by other local groups, businesses and organisations.

Some of the activities run by Council throughout 2019/20 included;

- 
- science with a twist – live performance at the Library,

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  - robotics workshops at the Library,

---

  - pop up art and craft activities and Christmas crafts run by Council at Renmark Square,

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  - summer Reading Club program at the Library,

---

  - summer School Holidays discovery trail around the town centre and riverfront,

---

  - animation workshop with Goo Roo Animations at Chaffey Community Centre,

---

  - cool 4 Kids live music and dance show at the Library,

---

  - various art and craft, cooking and gardening activities at the Chaffey Community Centre and Library.

# Awards and Recognition

## RECOGNITION OF NEW CITIZENS

During 2019/20, 11 people became Australia Citizens in the Renmark Paringa Council area. Citizenship ceremonies for these community members were officiated by Mayor Neil Martinson at both Australia Day and at the Civic Centre throughout the year. Becoming an Australian Citizen is a significant step for people and Council is privileged to be a part of the ceremonies.

## AUSTRALIA DAY

The 2020 Australia Day celebrations held at the Jarrett Memorial Gardens were attended by over 450 people. A free breakfast was served to the community followed by the awards presentation of Citizen of the Year, Community Event of the Year and Community Services Award to local community members.

- Citizen of the Year was presented to Jill Knight. Jill has contributed to the community over many years in a

wide variety of ways. Jill has been involved in a number of community and sporting groups, school committees as well as gardening committees such as the Renmark Garden Club and Renmark Rose Festival committee.

- Community Event of the Year was presented to the Renmark West Union Church Centenary. On the weekend of 9-10 November 2019, the 100th Anniversary was celebrated with 120 people attending the open day that included a slide show of approximately 200 photos and Q&A session. A centenary book was also created and launched at the celebrations.
- Community Services Award presented to David Nattrass for his commitment to the local community by volunteering for over 40 years with the Renmark Apex Club and PS Industry.
- Community Services Award presented to Jackson Wickham for his voluntary work involving local history and heritage that included writing a book for the centenary of the Renmark West Union Church.

### Award Winners with Mayor Martinson



# Grants and Support Funding

## COMMUNITY DEVELOPMENT GRANTS AND COMMUNITY SUPPORT FUNDING 2019/20

The intent of grants and support funding is to create positive partnerships between Council and the community by providing financial and in-kind assistance to local community based organisations, groups or

individuals. Council makes provisions annually in its budget for community groups and individuals to apply for Community Sponsorship (donations and events), Community Development Grants and Youth Grants.

### COMMUNITY DEVELOPMENT GRANTS

Applicant	Project Name and Description	Approved Funding
Indian Sikh Society Renmark Inc	Installation of security cameras around the temple on Fifteenth Street for public safety and prevent thefts.	\$1,500
Renmark Tintra Lawn Tennis Club	Professional measuring and lining of 16 lawn tennis courts, replacement of line marker.	\$2,000
Total		\$3,000

In total, Council funded \$3,000 in Community Development Grants with total project costs exceeding \$13,000.

### COMMUNITY SPONSORSHIP

Applicant	Project Description	Approved Funding
Riverland Wine and Food Festival	Bus transport for 2019 Riverland Wine and Food Festival.	\$2,500
Foodbank Riverland	To assist with costs involved in running the Foodbank Riverland program and help with the supply of food to those in need in the Riverland region.	\$5,000
Renmark Lions Club	Maintenance of allocated area at Renmark Town Cemetery and maintenance of Renmark Welcome Wall Garden.	\$2,500
Renmark Rotary Club	Maintenance of the Renmark Cemetery Garden.	\$1,000
Renmark Tintra Lawn Tennis Club	Maintenance of tennis courts.	\$1,500
Renmark Lutheran Church	Renmark Easter Breakfast	\$1,000
– Renmark High School – St Joseph's School Renmark – Renmark Primary School – Renmark West Primary School – Renmark North Primary School	School Awards	\$100 per school
Chaffey Theatre – Country Arts SA	Ambassador Program sponsor and Black Screen – Reconciliation Week catering.	\$2,600
Chaplaincy Renmark High School	Chaplaincy Program at Renmark High School, Renmark Primary School and Renmark North Primary School.	\$5,000

# Grants and Support Funding

## COMMUNITY DEVELOPMENT GRANTS AND COMMUNITY SUPPORT FUNDING 2019/20

Applicant	Project Description	Approved Funding
Crafty Capers	Purchase of materials (wadding) for the making of quilts for the Renmark Paringa Hospital and Hospice, Ronald McDonald House and Mary Potter Hospice that are donated to patients to assist in their wellbeing and provide comfort to them.	\$500
National Trust SA Renmark Branch Olivewood	To further promote and advertise Olivewood and advance marketing methods to improve the understanding of Olivewood. Using brochures, website, social media and develop other marketing methods to attract future visitors.	\$2,000
Renmark Evening Star Quilters	Purchase of 15 ergonomic office type chairs to be used by members when they are sewing at machines in the quilting workroom at the Riverland Woodworkers building.	\$2,775
Friends of the PS Industry	Refurbishment of toilets and showers aboard the PS Industry by expert craftspeople who will complete the work in a manner that does not affect the historical status.	\$9,600
Riverland Brass Community Concert Band	General running of the band, maintenance of the hall, rates, insurances.	\$1,250
Riverland Youth Theatre	Annual rental of Renmark Institute and small amount to support general maintenance.	\$5,000
Renmark Tintra Lawn Tennis Club	Riverland tennis fun and fitness day – Project 6 Foundation at Renmark. Fun tennis drills, games, fitness circuits, tennis coaching, exposing as many children as possible to the benefits of sport and being active.	\$1,836
Uniting Church Renmark Parish	Support relief assistance program, providing food and perishable items to those in need within the community.	\$800
National Trust SA Olivewood Estate Branch	Purchase and installation of interactive equipment in the displays in the Olivewood Homestead and the Charles Chaffey Centre.	\$899.80
The Armstrong Siddeley Car Club SA Branch	National Rally – Renmark – May 2020.	\$500
Renmark Rocks On	Renmark Rocks On Event 12–16 March 2020.	\$3,000
Renmark Paringa Carols in the Garden	Annual community event – Carols in the Garden.	\$2,000
Chevrolet Performance Association of SA	43rd National Chevrolet Festival, 8–11 November 2019.	\$3,000
Renmark Rose Festival	10 day Renmark Rose Festival celebrating it's 25th anniversary in 2019. 18–27 October 2019.	\$5,000
Riverland Dinghy Club	Event Support for Round 1, Dash 4 Cash Championship Series Race Event – managing the coordination of food and drink vendors at Dash 4 Cash event – Friday 31 January.	\$6,500 in-kind
Riverland Punjabi Women's Cultural Association	Riverland Teeyan Da Mela multicultural women's event.	\$1,000

In total, Council funded \$67,260.80 in Community Sponsorship.



# Grants and Support Funding

## COMMUNITY DEVELOPMENT GRANTS AND COMMUNITY SUPPORT FUNDING 2019/20

### YOUTH GRANTS

Applicant	Event Attended	Funding Amount
Bailey White	School Sports Australia 13-19 year Cross Country Championships Kembla, NSW	\$200
Dylan White	School Sports Australia Swimming Championships Melbourne, VIC	\$200
Evan McAllister	School Sports Australia Softball Championships , Sydney, NSW	\$250
James Haslett	School Sports SA U16s Boys Volleyball Invitational Team Heathfield, SA	\$250
Jordan Gadaleta	Singa Cup 2019 U14 State Soccer Team, Singapore	\$500
Nicoletta Pavlomanolakos	Singa Cup 2019 U16 Regional Girls State Soccer Team Singapore	\$500
Emmy Haslett	Australia Junior Volleyball Championships, Canberra, ACT	\$300
Maria Tzanavaras	State 13/U Tennis team to play at the Judy Dalton Country Cup Melbourne, VIC	\$200
Hayden Johns	National Championships U16s state softball, Waverley, VIC	\$250
Seth Johns	National Championships U16s state softball, Waverley, VIC	\$250
Hayden Johns	Auckland Tournament Diamonds Softball Squad, Auckland, New Zealand	\$500
Seth Johns	Auckland Tournament Diamonds Softball Squad, Auckland, New Zealand	\$500

In total, Council funded \$3,900 in Youth Grants that was able to assist applicants and their families with costs associated with their attendance at their event.

## Youth Engagement and Support

### RIVERLAND YOUNG PROFESSIONALS

Riverland Young Professionals is a collaboration between Berri Barmera Council, District Council Loxton, Renmark Paringa Council and Regional Development Australia Murraylands and Riverland. Networking events are held to provide opportunities for young professionals within our region to connect and support others in similar positions. Events were held in Loxton on Friday 23 August 2019 and in Renmark in December 2019.



# Chaffey Community Centre

**The Chaffey Community Centre is a welcoming community hub with meeting rooms, public space and a community kitchen.**

This promotes connection, interaction, learning and community participation for locals from all walks of life.

## VOLUNTEERING

Volunteers of the Chaffey Community Centre are part of the centre community.

Contributing in reception, offering and gaining clerical experience, assisting with various events and programs and gaining skills while contributing to Centre activities.

Our volunteers have contributed 970 hours to the Centre which is equivalent to \$26,626.50 in community benefit.

## REFERRAL SERVICE TO THE COMMUNITY

The Chaffey Community Centre functions as a referral service to members of our community. The Centre attracts bookings with Riverland, Regional and Adelaide based service providers.

These organisations provide a referral / reference service and either program / training opportunities to members of our community. Areas covered include; multicultural, disabilities, legal, advocacy, employment and counselling.

2019/2020 saw bookings by service providers in the disability sector. Service provider agencies include;

- Job Prospects
- WISE Employment
- MOBO Group
- Relationships Australia
- Community Bridging Services
- AC Care

## ALTERNATIVE LEARNING OPTIONS

The Centre delivers alternative learning options through partnerships, providing life long learning opportunities to the community. These include;

- TAFE SA
- WISE Esher House
- Job Prospects – Training
- U3A
- Volunteering SA & NT
- AC Care (Mt Gambier and Riverland)
- South Australian St Johns

## COMMUNITY USE AND COMMUNITY LEARNING

The Centre supports community learning and offers both in-house workshops and fosters locals to use the Centre for the delivery of their own workshops and the development of small home based business enterprises. Such as;

- Kim Coombes – Papercraft
- Yvette Frahn – Spirit of Equine
- Tia Ingle – Flour n Spice

A number of community groups and individuals use the Centre to deliver programs and activities.

# Programs/Events at the Chaffey Community Centre

In light of the COVID – 19 restrictions the Chaffey Community Centre was open to the public and operating in the normal manner for the period between 1 July 2019 and 20 March 2020, therefore the numbers are a tally of 9 months of operation.

**4,442** TOTAL CENTRE ATTENDANCE IN 2019/20

**1,261**  
Attended workshops/  
computer, photography,  
self development, language  
and literacy sessions

**765**  
Attended community  
organised events

**954**  
Visitors and general  
enquiries to the CCC

**1,057**  
Renmark Paringa  
residents met with  
**243**  
service providers

**162** visits by volunteers

**960** Hours volunteering time at the CCC



Macramé Activity

# Programs/Events at the Chaffey Community Centre

The Chaffey Community Centre delivers community based programs for alternative learning to the community with the following being delivered for the year.

## COMPUTING / IT SESSIONS

- IT – Tech Savvy
- Intro to Swap Buy and Sell

## SCHOOL HOLIDAY PROGRAMS

### July 2019

- Week 1 – Macramé Wall Hanging
- Week 2 – Make-Up and Self Esteem Workshop  
— Cooking – Soup and Cheese Scones

### October 2019

- Week 1 – Nature Play
- Week 2 – Family art Workshop

### December 2019

- Pop-up Christmas Activities @ the Plaza

### January 2020

- Goo Roo Animations
- Whiteboard Animation
- Pixilation
- Lego Animation

### April 2020

- Due to COVID-19 programs and activities could not run in the same way. The Community Development Team collated activity packs for children which were distributed via registration.



Nature Play Activity



Goo Roo Animation Workshop



## U3A

- 
- Creative Writing
- 
- Mahjong
- 
- Chess and Board Games

## COOKING CLASSES



Greek Cooking Class



Festive Baking Class



Spanish Cooking Class



# Programs/Events at the Chaffey Community Centre

## ART CLASSES

## HEALTH AND WELLNESS

## TAX HELP

The Chaffey Community Centre hosts Tax Help, a free and confidential service delivered by ATO-trained and accredited community volunteers for community members who are on a income of up to \$60,000. This free service helps community members complete their tax returns online.

## RIVERLAND CHRISTMAS APPEAL

The Chaffey Community Centre hosted the 2019 Christmas Appeal in conjunction with the Combined Churches of Renmark. Once again volunteers of the Combined Churches received registrations in November and distributed food hampers and toys to 78 families in the Renmark district.

### Family Art Activity



# Communications and Engagement



Renmark  
Paringa Council  
**4,063** likes!



**654**  
followers



**297**  
followers

Discover  
Renmark Paringa  
**4,986** likes!

Renmark Paringa  
Landcare  
**623** likes!

Riverland STARCLUB  
**81** likes!



Council eNewsletter **1,181**  
subscribers with  
an average of 410  
opens per month



**Murray  
Pioneer**

Strong and  
positive coverage  
in Murray Pioneer  
Newspaper on a  
weekly basis



YouTube videos  
'Renmark Paringa  
Council' focusing on  
our community and  
'Renmark Paringa  
– experience it'  
focusing on tourism

# Environmental Health

## Environmental health focuses on areas of the natural and built environment that may affect the health and wellbeing of the community.

During the reporting period Council continued to provide a broad range of environmental health services to the community. Key functions and responsibilities included the education, monitoring and regulation of;

- food safety,
- mosquito management,
- community and high school immunisation services,
- wastewater disposal systems,
- public swimming pool and spas,
- hairdressers and beauty salons,
- hoarding and squalor,
- legionella in water manufacturing systems,
- notifiable diseases.

## KEY ACHIEVEMENTS

### FOOD SAFETY

- There are currently 139 food businesses registered in the Council area ranging from restaurants, cafés, takeaway shops, mobile food vans, temporary stalls, home businesses and large scale food processors.
- Council maintained routine food inspections during 2019/2020 to ensure appropriate food safety standards were met.
- Staff worked with new food businesses to provide assistance and advice with the construction and fit out of their premises. A total of 9 new food businesses commenced in the reporting period.

## MOSQUITO MANAGEMENT PROGRAM

- The three Riverland Councils worked in partnership during the reporting period to produce the Riverland Integrated Mosquito Management Plan. The aim of the plan is to undertake a risk based approach to mosquito surveillance and control that is consistent and planned, whilst considering the environment, priorities and resources of each individual Council.
- Staff set traps during the peak season to monitor the abundance and diversity of adult mosquitoes. Mosquitoes were also screened for mosquito-borne diseases such as Ross River Virus and Murray Valley Encephalitis.
- There was no detection of mosquito-borne diseases over the monitoring season, with adult mosquito numbers remaining low due to the dry weather conditions.

## IMMUNISATION SERVICES

- Council continued to hold its monthly immunisation clinic for children four years and under, and also high school students who missed a vaccine during the school program. A total of 132 clients attended a clinic over the reporting period, 83% of which were residents of the Renmark Paringa Council area.
- Council provided immunisation services to the Renmark High School with a total of 188 students vaccinated for Meningococcal, Human Papillomavirus, Diphtheria, Tetanus and Pertussis.

**Operational statistics reflecting core environmental health activities undertaken during 2019/2020 include:**

Routine food business inspections	42
Routine food audits of premises that service vulnerable people	3
Food related complaints	3
Routine public swimming pool inspections	0
Public swimming pool complaints	0
Infectious disease investigations	0
Wastewater system approvals	60
Onsite plumbing inspections	19
Illegal discharge of wastewater investigations	1
Septic tank, aerobic tank and onsite wastewater system enquiries	82
Mosquito related complaints	1
High risk manufactured water system registration and inspection	5
Legionella investigations	0
Hoarding and squalor complaint investigations	1
General health complaints	3

# Library

The Renmark Paringa Public Library is a place to discover, connect and enjoy. We provide opportunities to read and learn, programs contributing to both lifelong learning and early literacy and equitable access to technologies.

## COLLECTIONS

A diverse collection of 18,000 items support literacy development, lifelong learning and reading for pleasure. Over 2,200 new physical items were purchased toward the borrowing collection this year.

South Australian Libraries together provide the innovative 'One Card Network'. This gives the community access to the holdings, online resources and digitised items of 130 public libraries in SA. Over 4 million items can be found and reserved for local pick up via the convenience of a 24/7 online catalogue with a single borrower card.

Renmark Paringa Library users reserved 7,818 items on the one card network this year. Transit loans to other library borrowers in the state amounted to 6,250 local items.



**30,199**  
number of  
visits

**14,068**  
total  
reservations



**11,578**  
digital loans

**59,751**  
total loans





## PROGRAMS AND EVENTS

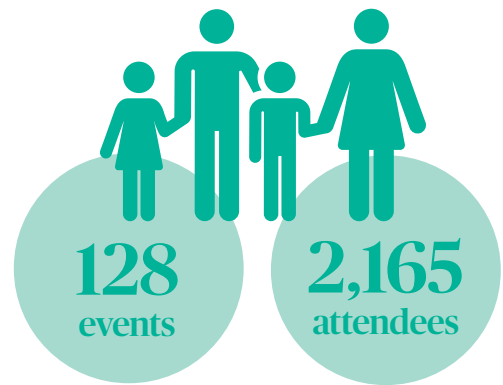
With over 120 programs and events offered throughout the year, the Renmark Paringa Library offers something for everyone to encourage community connection, lifelong learning, literacy development, creativity and enjoyment.

Early childhood programs offer inviting spaces for children to enjoy literacy-rich experiences in an interactive and caring environment. Programs include Preschool Storytime, Babies Love Books, Simultaneous Storytime, Summer Reading Club and Book Week. A successful Summer Reading Club program encouraged 129 children to read 941 books, an increase of 71% on last year.

Continued interest in science and technology contributed to developments in programs for youth on robotics, chemistry, environment and nature. The programs were highly attended and inspired innovation, creativity and the development of digital literacy skills.

Increased social connection and lifelong learning were fostered through adult programs involving book groups, author events, digital literacy training and the Writers in Residence program. The library successfully received a second round of funding to provide free digital training for seniors through the Telstra Tech Savvy Seniors initiative. The program encourages seniors to embrace information technology and improve their digital skills. 34 digital programs were offered with 137 participants engaging in the training delivered by library staff.

A number of author events throughout the year provided appealing and entertaining experiences. Highlights included bestselling author Darryl Fraser launching her new book *The Good Woman of Renmark* and the Writer in Residence program with Royce Kurmelov, encouraging writing development within the community.



Author Event and Book Launch *The Good Woman of Renmark*



Cool for Kids Music Show



Robotics

## DIGITAL RESOURCES

Digital continues to be the fastest growing format for South Australian public libraries, enabling access to free ebooks and other resources from home or remote locations. Renmark Paringa Library digital loans experienced a 22% growth from last year reaching a total of 11,537 loans.

The library plays a critical role in bridging the digital divide by providing access for everyone to technology infrastructure, digital information resources and user assistance. The community welcomed the launch of a new 24/7 Wi-Fi network 'Libraries SA-Free'. The improved service offers increased download limits of 5GB per day, eliminates login requirements and provides user experience enhancements.

## COVID-19

Following COVID-19 restrictions announced by the Federal Government, Renmark Paringa Library temporarily closed for 2 months over April and May. A number of different service delivery methods were developed and implemented during the closure period. This included online digital services, a 'Call and Collect' contactless library service, pickup preschool activity packs, digital training videos and digital storytime.

Positive community reaction to the 'Call and Collect' contactless library service resulted in 784 loans in the first week and a response of gratitude from the community.

Digital storytime, another enjoyable and successful initiative implemented during the closure period, featured videos of library staff and guests reading stories on Facebook, Youtube and the Council website.

**"Thank you for making life a little brighter in lock-down"** – COVID-19 'Call and Collect' feedback

**"Thank you from all of us here diving into our books. Perfectly chosen and VERY much appreciated. Best lucky dip we've ever had. Thank you so much for the effort and insight to keep us all reading"** – COVID-19 'Call and Collect' feedback

# STARCLUB Community Development

The StarClub program was supported by the three Riverland Councils for the first time in 2019/2020, enabling the resources of the program to be available across the region.

Community based workshops were held covering the following topics;

- succession planning,
- social media and,
- volunteer management.

Further workshops had been planned but were unable to be held due to restrictions in place relating to COVID-19;

- risk Management,
- strategic Planning,
- starclub Information Session.



**Social Media Workshop**



**Volunteer Management Workshop**

# STARCLUB Community Development

## SIMILAR SERVICES, DELIVERED DIFFERENTLY

Face to face meetings and workshops ceased for the StarClub program on Monday 23 March 2020, alternative means of providing support to clubs and associations was needed.

Some of the ways that support and resources were provided included the following;

- communicating and providing support through electronic means such as phone, email, Zoom or Microsoft Teams,
- promotion of the free Sports Community webinar on strategic planning,
- undertaking STARCLUB consults online, one was completed via Zoom and two by telephone,

- regular provision of news and information relevant to community sport in the StarClub E-Newsletter and on the Facebook page, including updates and initiatives from State Sporting Organisations on COVID-19, coaching and keeping active at home,

- delivery of USBs with resources to individual residential mailboxes so clubs and organisation could continue to work on StarClub accreditation.

A survey was distributed to clubs and organisations to gauge interest in online attendance at workshops and seminars. However with the resignation of the StarClub officer in early May 2020 this has not eventuated.

STARCLUB STATUS – Riverland	2019 – 20 Agreed Targets by 30 June 2020	Actual Achieved To Date (as of April 2020)
<b>Level 1 – Registered</b>  Number of sport and recreation organisations registered in the STARCLUB program (commenced with 12 registered)	34/94	33/92
<b>Level 2 – Submitted</b>  All questions have been answered online as either Yes, No or In Progress	35/94	34/92
<b>Level 3 – Provisional online status achieved</b>  At least 3 questions in each of Parts 1–5 must be answered YES including all mandatory questions	15/94	17/92  (3 of these clubs have had a consult and a report provided to ORSR)
<b>Level 4 – Full STARCLUB recognition achieved</b>  A consultant has met with the club and determined if the club has appropriately met criteria for 'Recognition'	10/94	8/92
<b>STARCLUB Status Update Consultations</b>  Meet with 50 clubs/associations who are registered with STARCLUB.	50	69



# 29

Clubs registered  
in STARCLUB

Workshops

# 3

People in  
Attendance

# 46

Groups  
Represented

# 40

## STARCLUB PROGRAM OUTCOMES 2019 - 20



Recognised  
STARCLUBS

# 4

2 STARCLUB  
Consults

Face to Face  
Meetings

# 24

### Testimonials

Recently Laura contacted our club and spoke to our committee about Starclub. We weren't aware of so many benefits while working with Starclub. Laura is a great ambassador & field officer and is very knowledgeable and supportive of clubs.  
**Parings Football and Netball Club**

The Starclub Development Program has enhanced the Clubs governance and provided the best environment possible for our stakeholders, members, volunteers and wider community. The Riverland Starclub Field Officer was extremely knowledgeable and provided straightforward and practical support and information to aid with the Clubs ultimate goal to achieve Starclub "Recognition".  
**Berrima United Soccer Club Committee**

Office for  
Recreation Sport  
and Racing Grants

# \$156k



# Volunteer Development and Volunteer Hub

During 2019 – 2020 volunteers offered their services for 9 months so of the year due to the unprecedented event of COVID 19.



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**\$34,449**

value of  
contributed hours

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**Renmark Paringa Council values the ongoing support, assistance and involvement of volunteers at the Chaffey Community Centre, Visitor Information Centre and Library.**

## TUTORS AT THE CHAFFEY COMMUNITY CENTRE – WORKSHOP DEVELOPMENT AND SUPPORT

The Chaffey Community Centre survey connected and consulted with the Renmark Paringa Community while at the same time gaining feedback and input from the community.

During the process twenty (20) people showed interest in tutoring and through the tutor interview process a Chaffey Community Ambassador Program opportunity presented itself. Tutors with experience and knowledge in their chosen fields were invited to offer guidance and support for community learning and community projects while at the same time building volunteering opportunities.

## CHRISTMAS ON THE MURRAY AMBASSADORS

Volunteers played a vital role in our preparations for the Christmas on the Murray celebrations. Council staff approached a number of leaders within our community to ask for assistance in encouraging entrants in the parade and to act as active ambassadors for the event. 9 people offered to help, with 7 acting as communication ambassadors, ensuring that the community were well informed about the parade and the event, and 2 people working with business, sporting and community groups to gain over 30 entrants in the parade.

# Total Volunteers Hours

MONTH	CHAFFEY COMMUNITY CENTRE	VISITOR INFORMATION CENTRE	LIBRARY	TOTAL HOURS	VALUE (\$)
July 2019	140.5	29	4	173.5	4,762.57
August 2019	112	43	4	159	4,364.55
September 2019	126	40	4	170	4,666.50
October 2019	115.5	38	4	157.5	4,323.37
November 2019	125	31.5	4	160.5	4,405.72
December 2019	97.5	16.5	1	115	3,156.75
January 2020	44.5	25	4	73.5	2,017.57
February 2020	112	16.5	4	132.5	3,637.12
March 2020	97	13.5	3	113.5	3,115.57
April 2020	-	-	-	-	-
May 2020	-	-	-	-	-
June 2020	-	-	-	-	-
<b>Total</b>	<b>970</b>	<b>253</b>	<b>32</b>	<b>1 255</b>	<b>34,449.72</b>

# Volunteer Development and Volunteer Hub



Renmark Paringa Council Volunteers



National Volunteers Week – Community Volunteers





TWENTY THIRD STREET  
DISTILLERY, RENMARK



# A Vibrant Economy

# Visitor Information Centre



What started out as a really strong year for the Renmark Paringa Visitor Centre and tourism in the district, certainly changed as we moved into 2020 with uncertainty from bushfires across both our state and other parts of southern Australia and the rapid emergence of COVID-19 which brought about unprecedented and uncertain times for travellers and local operators alike.

This aside, the Visitor Centre continued to set a strong benchmark for visitor servicing both in the Riverland and across the State with visitor numbers through our doors on an upward trend throughout the 2019/20 year. A continuous flow of independent travellers, some with a detailed time frame and others with 'no where to be in a hurry' contribute to a strong tourism reputation for our towns and leave a growing economic footprint. In more recent times, it has been great to see so many South Australian's travelling and exploring their own state and we look forward to welcoming back all our interstate visitors when the time is right.

Staff consistently receive positive feedback from visitors on the exceptional presentation of our towns, parks and gardens, the riverfront and the continual growth and professionalism of our tourism operators. Renmark continues to attract enquiries from both intrastate and interstate organisers for events, conventions, vehicle rallies and meets to be held in our district, providing great exposure and the opportunity for attendees to extend their stay either pre or post the designated event timeframe.





# New Tourism Website

After months of planning, developing content and sourcing inspirational images, our new tourism centric website was launched at the start of June through an online campaign.

The modern, visually attractive and user-friendly website showcases the entire Renmark Paringa tourism offering (and relevant businesses) with easy to navigate menus, fresh and inspirational imagery and motivational content with the aim to drive visitation through a positive and aspirational interactive experience.

The new website features all tourism related attractions, experiences, accommodation options and general visitor information and will be an important platform for promoting local events with organisers able to submit their event details online. The site also maintains a regional perspective by incorporating links to each town to allow visitors to explore the other towns of the region and the Destination Riverland site, instilling cross promotion of the whole Riverland.

Other features include an itinerary planner, interactive maps, a tourism operator resources section and the inclusion of online booking capabilities within the site for a range of accommodation, tours, experiences and event ticketing to assist visitors to plan their time in our area.

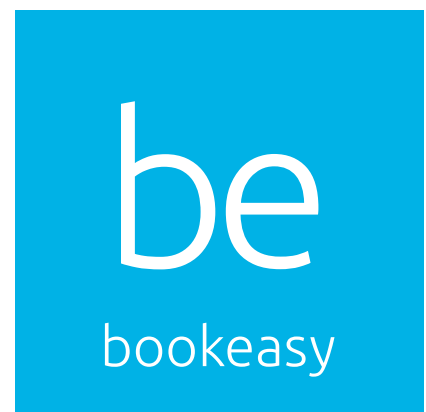
Visitor Centre staff will directly manage and maintain the website, ensuring that information is always up to date and the content seasonally relevant.

## BOOEASY ONLINE BOOKING PLATFORM

The Visitor Centre has partnered with Bookeasy, the leading destination management software solution for Visitor Centres across Australia, to provide the online booking capability within the website. This service will positively position the Visitor Centre to provide real-time bookings both online and at the Centre, plus enable visitors to engage with our new website and interactively search to book our region's accommodation, experiences and tours prior to arriving in Renmark.



Launch of [www.discoverrenmark.com.au](http://www.discoverrenmark.com.au)



Bookeasy Online Booking Platform





**Rivafest, now in its sixth year, continues to build on its strong reputation as the premier boutique food and craft beverage event of the Riverland!**

Rivafest 2020 attracted a capacity crowd to the Renmark Riverfront on a perfectly calm summers evening, with patrons enjoying the opportunity to sample our ever expanding range of local craft beverages, regionally inspired menus and enjoy live entertainment with the Murray River as the backdrop. Presale tickets accounted for 66% of the tickets sold for the event with attendees evenly spread between the Renmark Paringa district (34%), Riverland (32%) and Intrastate / Interstate (34%).

Rivafest continues to seek ways to evolve with an refreshed marketing logo for the 2020 event and the addition of a number of eclectic seating areas and decorations to create a more inviting and inclusive environment. Event organisers were very pleased with most aspects of the evening, with the relaxed mood, enthusiastic crowd, entertainment offering and patron feedback exceeding expectations.



Rivafest 2020

# Renmark Riverfront Markets

The July Riverfront Markets are a much anticipated event on the Renmark Paringa events calendar and attract strong interest from many local and interstate stallholders. Established to promote year round utilisation of the riverfront precinct, the event has seen continued success over many years with the 2019 being hosted in mild weather and drawing a strong crowd. Stallholder feedback was again positive with many looking to return to future events.

The new October Riverfront Market also proved popular coinciding with the long weekend, perfect spring weather and incorporating a bike display by the Adelaide Harley Owners Group who were in the region for the weekend. The event featured a number of new stallholders, attracted a near record number of attendees, especially from the local caravan parks and showcased the significance of the Renmark Riverfront as a meeting place and the perfect site for local events.

No market events have been held in 2020 due to COVID-19 and a review of the Renmark Riverfront site.



**July Riverfront Markets**



**October Riverfront Market**

# Annual Visitor Numbers

## 2016-2020 VISITOR NUMBERS



### Total visitors over the last four years

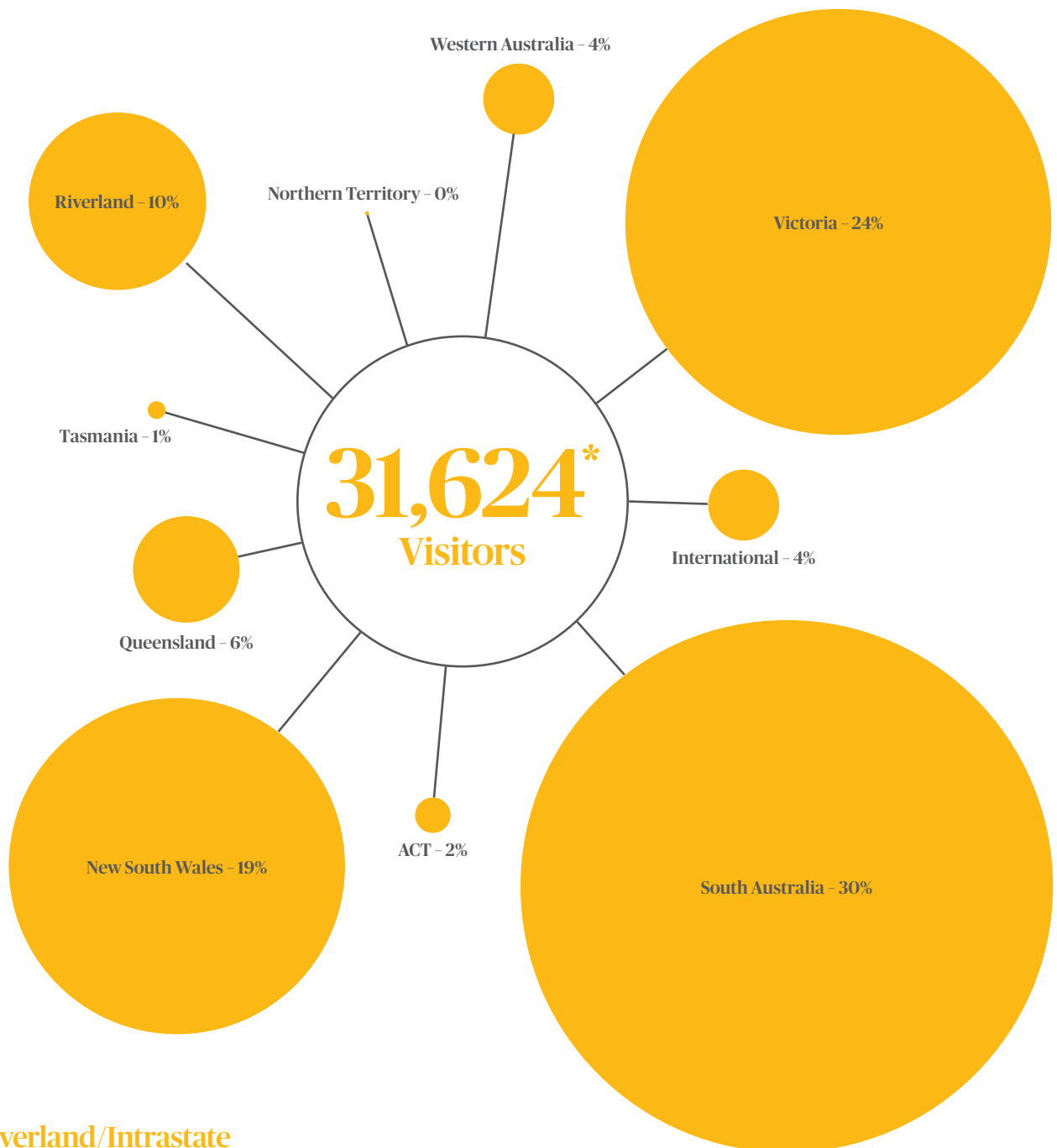
### Year Visitors

2016/2017	39790
2017/2018	42797
2018/2019	39212
2019/2020*	31624*

**\*The Renmark Paringa Visitor Centre closed for face to face visitor servicing for two months in 2020 due to COVID-19. No visitor statistics were collected during this period. Upon reopening the Centre in late May, visitation was predominantly Intrastate travellers as borders remained closed for non essential travel between South Australia and other states, reducing our overall visitation statistics for the financial year.**

# Visitor Origin

2019/20 VISITOR DATA COLLECTION

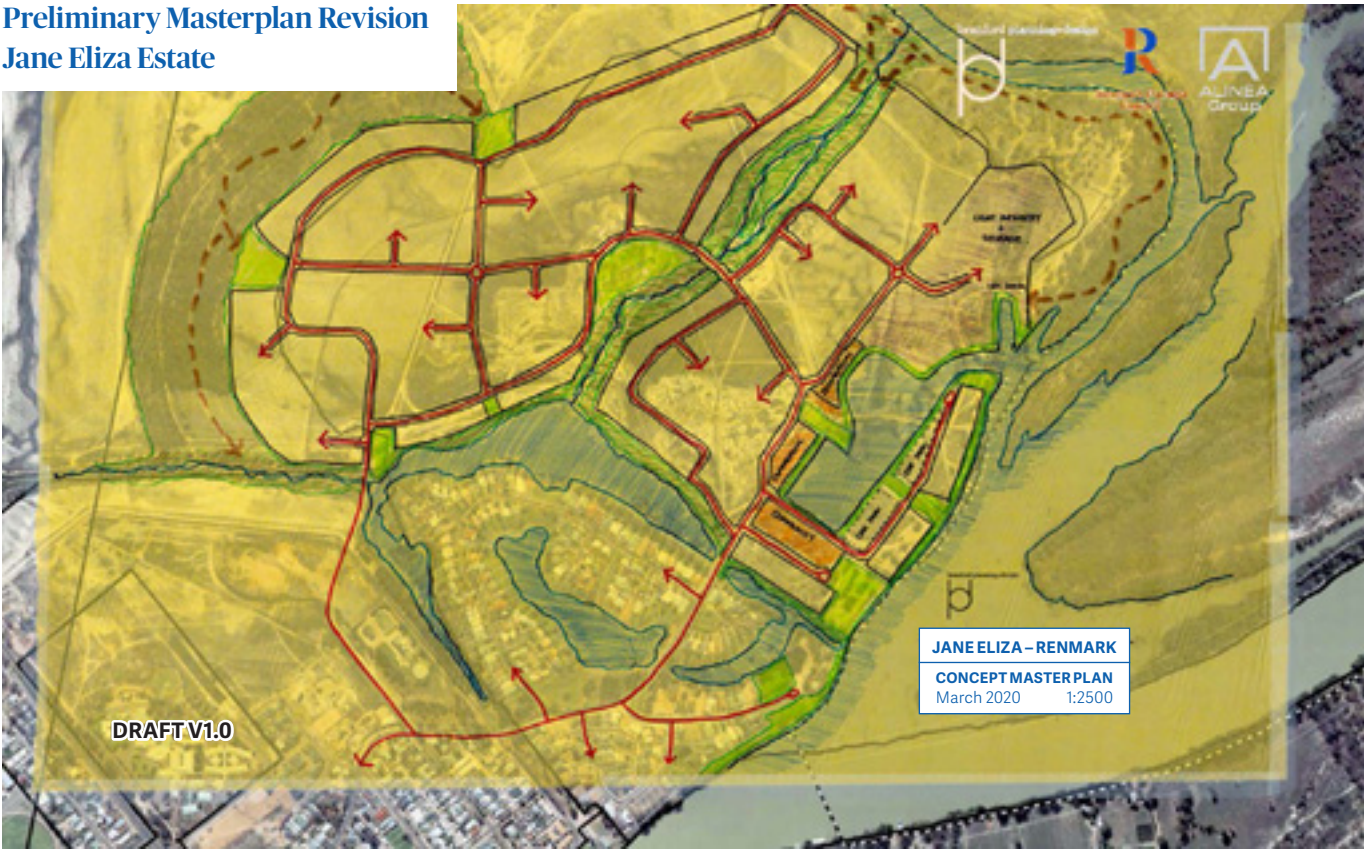


**40% Riverland/Intrastate**  
**56% Interstate**  
**4% International**



# Jane Eliza Masterplan

Preliminary Masterplan Revision  
Jane Eliza Estate



In 2019/2020 Council commenced the process of undertaking the due diligence of the residential and commercial marina component of the Jane Eliza Masterplan.

In October 2019 Council engaged a consultancy team, led by Ben Koop from the Alinea Group, to commence the process of preparing a Development Strategy for the residential and commercial marina aspects of the Jane Eliza Masterplan.

The Jane Eliza Development Strategy aims to;

- achieve commercially viable development opportunity to enable securing of a third-party developer to facilitate the development on behalf of Council,
- futureproofing the long term growth for Renmark and provide greater economic diversity for the township, including tourism focused activity centered around a Commercial marina hub,
- delivering a superior level of township and region-wide amenity in a master planned development.

As at the end of the financial year Council had achieved the following in preparing the Jane Eliza Development Strategy;

- reviewed the viability of whole of project based on the 2016 masterplan,
- identified the order of magnitude of gap in viability,
- defined potential bulk earthworks strategy that materially reduces development costs,
- prepared revised concept Masterplan,
- prepared revenue assessment for concept Masterplan,
- undertook a Market Assessment.

In the 2020/2021 financial year Council will continue to work on the Development Strategy with the following aimed to be completed;

- undertake an Economic Impact Assessment (EIA) to outline the benefit of the project to the Renmark and Riverland region,
- develop a strategy for permanent houseboat residents,
- prepare a survey plan to determine exact allotment sizing and numbers to enable refinement to revenues and costs,
- undertake feasibility cashflow modelling with potential staging,
- undertake a planning amendment to support the levee approach required to bring the site on line,
- prepare grant applications in respect to the major tourism based infrastructure to facilitate delivery of the Marina.

Once the above work has been completed Council will be in a position to undertake some soft market engagement to gauge initial market interest and test key assumptions for delivery of the strategy.

In December 2018 Council signed a long /term ground lease with Akuo Energy for them to build, own and operate a 4.98mw solar farm. This project has faced several project viability challenges during the 2019/2020 financial year. Despite the project not commencing construction as at June 2020 Council still continues to receive its ground lease fee.

# Driverless Bus

Renmark Paringa Council is proud to be part of the team testing the EasyMile EZ10 autonomous electric shuttle in a regional setting. This trial in the Renmark community is the most complex deployment EasyMile has completed in 240 worldwide deployments.

Phase one of the trial has a focus on the mobility needs of the elderly and the tourism sector and provides a free morning and afternoon service running for 4.5kms approximately every hour on weekdays over two separate routes. The 4.5km loop service incorporates 10 stops covering the 14th street shopping precinct, aged housing, medical/dental services, the over 55's village and the Library. The bus has a maximum speed of 18.6km/hr and has travelled 1184kms, 94% in autonomous mode.

The vehicle has been named "Murray" after Council ran a competition to name the bus and a second competition was won by Kelsey Wade who created the winning design that the bus has now been wrapped in by local business Rivergraphics. The bus project has created four part time roles for Chaperones locally as well as some local revenue generation via local provision of services and bus storage.

Murray carries up to six seated passengers at a time, along with a chaperone who oversees the operation of the vehicle within this trial. The vehicle has an electric retractable ramp to allow wheelchair access and to cater for other accessibility needs. The bus has operated at an average capacity of approximately 50%, 73% were local residents and 27% were tourists, with a passenger satisfaction rating of 4.78 out of 5.

As a world first, the trial incorporates a custom built removable smart traffic control signal. The signal ensures the safe travel of the bus through the intersection of Thurk Street and Ral Ral Avenue.

The signal operates using a geo-fenced connection with the vehicle, such that when the bus enters the geo-fenced area the smart traffic control signals activate providing an amber signal for five seconds and then a red signal stopping traffic along Ral Ral Avenue, allowing the bus safe passage across this major intersection. The geo-fence then turns the red signal off again within one second of the bus crossing out of the geo-fenced area.

The smart traffic control signal is only in operation when the bus is wanting to cross the intersection ie within the geo-fenced area – reducing the impact upon traffic movement along Ral Ral Avenue if they were permanent traffic signals.

Flinders University is also undertaking research in understanding the impact of driverless vehicles on a regional community and comparing their results to the metropolitan trials.

## OBJECTIVES OF THE TRIAL

- Improve mobility of residents to community facilities and services.
- Understand levels of acceptance of automated vehicle technology by the community.
- Understand the capability of the technology to function in a complex regional environment.
- Utilisation of the technology for both the aged and tourism sectors and act as a feeder service to existing intertown public transport.

Phase one of the trial has seen the development of a multipart bus route and timetable, servicing the aged and tourism sectors. There have been a few technical challenges as well as a number of learnings in this phase, which unfortunately was cut short by the COVID-19 restrictions.

Planning is now taking place for phase two which will be a shortened, more regular tourism route

(maximum 30 minutes) between the Renmark Hotel/ Visitor Information Centre precinct, the Town Shopping Centre and the town end of the sporting precincts. Without further COVID-19 restrictions being put into place the bus should be operational again on its new route by October 2020. The project will conclude at the end of June 2021.



Renmark Driverless Bus







# A Sustainable Region





# Major Projects



**Upgraded Government Road before bitumen sealing**

## **GOVERNMENT ROAD STRATEGIC FREIGHT ROUTE UPGRADE – STAGE 1 AND 2**

The Government Road Strategic Freight Route upgrade has commenced in 2019/20 with Stages 1 and 2 being completed. These upgrades have focused on improved safety, widening, and intersection upgrades which will provide a two-way heavy vehicle bypass to the north east of the township of Renmark between Ral Ral Avenue and the Sturt Highway. The length of works for Stages 1 and 2 run from Airport Road to 200m past Kernich Street, a total of 3.9km. This consists of two

lanes 3.5 metres wide and allow for a 1 metre sealed shoulder to make a total sealed width of 9 metres. The previous road varied in width from 6.2 metres to 6.4 metres. The project was funded through the Special Local Roads Fund and Council's contribution.

Stage 3 is set to commence in 2020 and Stage 4 the following year in 2021/22.



**Taylor Riverfront Precinct**

## TAYLOR RIVERFRONT PRECINCT

Using ideas generated by the community through the extensive engagement process, Council commissioned detailed construction plans for the Taylor Riverfront Precinct (Stage 1A) of the UDF in 2018.

The Taylor Riverfront Precinct includes;

- the main attraction – a water play area surrounding an existing feature water fountain,
- a prominent viewing deck extending from the river bank,
- extensive landscaping,
- new shelters, furniture and barbeques.

The successful contractor for the project is a specialist in open space development, a key consideration in awarding this contract was the extent of local content, with 6 local contractors to be employed for this exciting development.

The first few months you will predominantly see demolition and underground works occurring with the exciting features starting to be more noticeable from approximately September/ October 2020. The project is expected to be completed in February 2021.

This project has been driven by the community and we look forward to sharing our progress on the activation of this part of our landscape.



# Planning and Building

Council's Planning and Building officers continue to focus on delivering an efficient development assessment service to the community.

## DEVELOPMENT APPLICATIONS APPROVED

Type	Number Approved 19/20	Number Approved 18/19	Number Approved 17/18	Number Approved 16/17
Dwellings – new, additions, transportable, granny flats	47	49	47	44
Domestic outbuildings/ structures – sheds, carports, verandahs, pools, solar panels	83	97	89	83
Change of Land Use	3	4	1	4
Commercial/Industrial/ Horticultural	37	31	66	48
Land Divisions	17	10	15	18
<b>Total</b>	<b>187</b>	<b>191</b>	<b>218</b>	<b>197</b>

The majority of Development Applications are assessed by Council Delegated Officers. A small amount of more complex applications that require public notification or are deemed to be non-complying are considered by the State Commission Assessment Panel or the Regional Assessment Panel.

While the Development Act and Regulations are an integral part of the assessment process it is Council's Development Plan that outlines the detailed criteria for what can and can't be done on a piece of land. The Development Plan is more specific to our region and Council has an obligation to ensure this document meets the needs of the community and reflect best practices for the assessment process.

# Regulatory Services

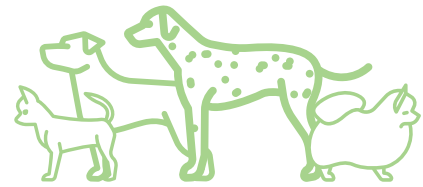
## ANIMAL MANAGEMENT

Council continues to enforce good dog management with a successful year in 2019/20 with an increase in dog registrations and a reduction in dog attacks. Council uses funds received through dog registrations facilitate the administration of animal management.

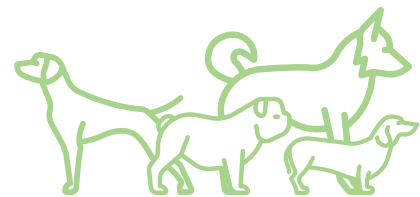
— Total expiations issued	73
— Official barking dog complaints	13
— Official wandering dog complaints	42
— Total number of dogs impounded	36
— Total dogs impounded and returned to owner	12
— Reported dog harassment on human	4
— Reported dog attack on human	3
— Reported dog harassment on animal	1
— Reported dog attack on animal	6
— Number of dog management officers	3
— Number of cat complaints	19

## LOCAL NUISANCE AND LITTER CONTROL

Another role of the Regulatory Services team is to implement The Local Nuisance and Litter Control Act. In 2019/20, Council officers issued 3 expiations under this legislation.



**1,769**  
dog registrations were  
received in 2019/20



# Waste Transfer Station

**Council continued to provide the community with a facility that waste can be diverted at the Renmark Waste Transfer Station (RWTS).**

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 2019/20 financial year, the following materials were diverted from landfill;

— Steel	<b>104.55 tonnes</b>
— Batteries	<b>2.4 tonnes</b>
— Oil	<b>1800 litres (estimate only)</b>
— Electronic waste	<b>9.72 tonnes</b>
— Mattresses	<b>180 units</b>
— Bricks and concrete	<b>542.46 tonnes</b>
— Mixed waste	<b>430.92 tonnes</b>
— Kerbside green	<b>597.9 tonnes</b>
— WTS green	<b>166 tonnes (estimate only)</b>

Council also continued the DrumMuster collection days in 2019/20, with 10 collection days over the reporting period.



**Three Bin System**



**6,613**  
containers collected  
over 10 DrumMuster  
collection days

# Environmental Sustainability

The Renmark Paringa Council, supported by the Renmark Paringa Landcare Committee is creating a healthy future for our community, land and water by promoting and supporting people, groups and organisations who take responsibility for the management of the natural environment and resources in the Renmark Paringa region. Additionally the committee works towards educating the community about natural resource management and ways in which they can make a difference.

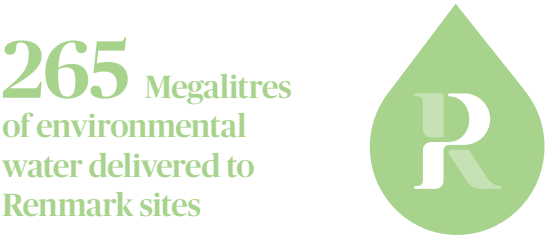
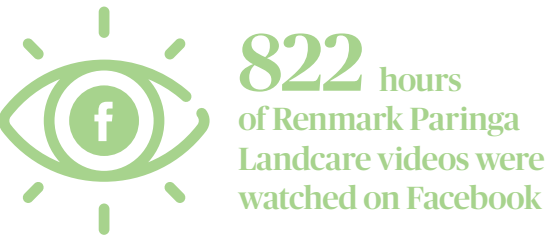
## MAJOR ACHIEVEMENTS IN 2019/20

- Supported the implementation of the Plushs Bend environmental watering site infrastructure.
- Managed an Environmental Watering Community Monitoring Program at Plushs Bend.
- Connected 240 hectares of floodplain for future environmental water delivery.
- Supported the delivery of 265.90 megalitres of environmental water to 5 floodplain and wetland sites adjacent to the Renmark irrigation district.
- Conducted 137 ecological monitoring events at 5 environmental watering sites.
- Managed operational monitoring activities for 5 environmental watering sites.
- Successfully implemented the second year of the Connecting and Rehabilitating the Lower Ral Ral Floodplain Regional Land Partnerships project.
- Completed over 1.2 kilometres of flow path enhancement and hydrological earth works on the Ral Ral Floodplain.
- Planted 820 native trees in the flow paths on the Ral Ral Floodplain with community involvement.
- Managed the Renmark School Holiday BioQuest where 621 sightings and 1,201 species identifications that contributed to 243 species being mapped on the Atlas of Living Australia in our region.
- Managed the 2019 to 2020 Riverland BioQuest.
- Supported the Environmental Education.
- Award Committee and Renmark Paringa Landcare Committee.
- Managed the ongoing maintenance and development of the Renmark Paringa tracks and trails.
- Supported National Parks in the management of Paringa Paddocks.
- Supported the Renmark Environmental Watering Committee and managed the Monitoring Subcommittee.
- Supported the continuing development of the Bookmark Creek and Ral Ral Floodplain masterplan.



# Environmental Sustainability

2019/20 saw...



## RENMARK ENVIRONMENTAL WATERING

265 megalitres of environmental water was delivered to 5 Renmark environmental watering sites adjacent to the Renmark irrigation district, with significant ecological responses monitored at each of these sites. These responses included increases in waterbird and woodland bird abundance, bird breeding

events, increases in frog abundance and health improvement in vegetation. The Environmental Officer conducted 42 surveys over this time to monitor the change at these sites with a new sustainable and innovative methodology guided by the Renmark Environmental Watering Monitoring Operational Plan.



**Straw-necked Ibis and various duck species at the Namoi Street Environmental Watering site**



**Strong and diverse vegetation regeneration observed at Johnson Waterhole as a result of ongoing watering**

# Environmental Sustainability

## RIVERLAND BIOQUEST

The Environmental Officer secured external funding and liaised with QuestaGame over July and August 2019 to develop and establish the 1 year Riverland BioQuest. This BioQuest is geographically restricted to the Riverland region and officially launched 1 August 2019 and will continue to 1 August 2020. There have been 2,289 sightings, 20,320 identifications and 294 species mapped in the Riverland over this period.



**Yellow-billed Spoonbills sighted and identified near Renmark in the competition**



## PLUSHS BEND ENVIRONMENTAL WATERING SITE CONSTRUCTION

68.9 megalitres of environmental water was delivered through a new pipeline into the Plushs Bend Wetland between March and May 2020. 5.7 hectares was inundated when the wetland reached its holding capacity. It was filled at between 5 and 25 litres per second. When full, this level was maintained for ecological benefits. The goal here was to keep it at, or near capacity for this duration to get some fantastic environmental outcomes.

This new permanent environmental water delivery solution involves a 700-meter pipe that connects up to the Nelwart Street Renmark Irrigation Trust line. This pipeline runs through the adjacent property and under a creek, before reaching the edge of the Plushs Bend Wetland.



**Installation of the 700 metre pipeline connection to Plushs Bend**



**A strong positive vegetation response at Plushs Bend from the environmental watering**



# Environmental Sustainability

## CONNECTING AND REHABILITATING THE LOWER RAL RAL FLOODPLAIN PROJECT

The 2019/2020 stages of the connecting and rehabilitating the Lower Ral Ral Floodplain project have been completed. This years project was focused on enhancing connectivity across the floodplain and included 2.5 km of flow path enhancement and the construction of a regulating structure. These works were targeted at enhancing the connectivity between the Johnsons waterhole and Jane Eliza Woodlot environmental watering sites, and the lower Ral Ral Floodplain as a whole.

The final stage of this project involved revegetating flow paths near Johnsons Waterhole, north of the regulating structure in the middle of the floodplain. 830 salt tolerant native plants were selected for this project, and more than 20 community members were involved in the effort to get them all in the ground in June 2020.



**The Renmark Paringa Council Deputy Mayor, Peter Hunter and Commonwealth Environmental Water Office Local Engagement Officer, Michelle Campbell, lending a hand at the June 2020 revegetation event**



**An aerial photograph of the revegetated flow path adjacent to Johnsons Waterhole**

## REMARK SCHOOL HOLIDAY BIOQUEST

Over 35 Renmark children spent their April school holidays engaging with nature in a completely different way by getting involved in the Renmark Schools BioQuest competition. They made 621 sightings and 1,201 species identifications that contributed to 243 species being mapped on the Atlas of Living Australia in our region.

This led them to learn about and see things they wouldn't have normally seen in their own backyards, local parks, and natural spaces. For one child, the competition champion spotter Alissa, this also involved sighting a plant that many botanists consider to be on the verge of extinction, the Spiny Daisy (*Acanthocladium dockerii* F.Muell).



**Renmark North Primary School Student planting a hedge  
at the June 2020 community revegetation event**



**Renmark North Primary School BioQuest Team with their prizes**







# A Positive Experience



# Information, Communications and Technology Strategy

## INFORMATION, COMMUNICATIONS AND TECHNOLOGY (ICT) STRATEGY DELIVERY PROJECT

Renmark Paringa Council, Berri Barmera Council and the District Council of Loxton Waikerie formed the Riverland G3 Alliance (RG3A) in 2013, in order to benefit from economies of scale, increase the range and quality of services and improve lifestyle to their residents and where possible reduce the cost of services to ratepayers through a consultative and collaborative approach.

The Riverland G3 Information Communications Technology (ICT) Strategy 2016 was commissioned as a G3 project in 2015/16 and enlisted the specialised skills of a Corporate Strategic Systems Consultant to develop an ICT strategy that would be rolled out over the next 5 years and across the 3 Riverland Councils working in partnership and collaboration.

The project developed a 5 year work plan that aimed to commence in the 2017/18 financial year and have all deliverables completed by the 2021/22 financial year. The key drivers for the development of G3 Council ICT Strategic Plan were to:

- provide improved services with existing resources,
- efficiencies in software, hardware and communications provision and support,
- improved customer experience,
- current and best practice delivery of both internal and external ICT services,
- innovation in digitally enabled service delivery to customers,
- improved utilisation of Council data and improved reporting capability.

In 2019/20, the following outcomes were achieved;

- implementation of an agendas and minutes management system, which has streamlined the process to prepare and compile Council meeting agendas and minutes. The system has also provided efficiencies for staff in the preparation of Council reports whilst ensuring consistency in the formatting of the reports contained within the Council agendas. Additionally, an integrated document distribution portal has been implemented to support the dissemination of the agenda and minute documents to the Elected Members through a mobile app,
- migration of the Riverland G3 Alliance Council's websites from the Unity Web Content Management System to the new Squiz Matrix Platform. This project was led by the Local Government Association of South Australia, with most of the South Australian Councils being moved to the new platform. The Communications Team at Renmark Paringa Council were directly involved in the review and redesign of the Council's website and the migration of the website to the new platform,
- selection of a preferred provider for the G3 council's ICT project to transition the Council's servers, storage and telephony to the Cloud, as well as migration to Office365. The design phase of the project was completed by the end of Q2 2019/20, and the first stages of implementation commenced shortly thereafter, with private connections from the main Council offices to the cloud being provisioned. Upgrades to the Windows Server Operating Systems have also been undertaken in preparation for the

transition of the servers to the cloud, as well as ensuring the ongoing support and security of the Council's server environment. Microsoft Office365 has also been implemented which has provided staff with the latest versions of the Microsoft Office suite and new collaboration tools, such as MS Teams,

- 
- Kaon's Security's IT Policy System was purchased and deployed as a shared system to be used across the Riverland G3 Alliance Councils. A series of workshops with relevant staff across the G3 Councils were held to review and refine the IT standards,

- 
- new Planning Assessment Software has been acquired to support the Planning and Development staff in the electronic assessment of development applications. This was implemented following recommendations from the Department of Planning, Transport and Infrastructure (DPTI) and in the lead up to the launch of the new Planning and Development Code and SA Planning Portal. The software was purchased as a group licence across the Riverland G3 Alliance Councils and has already proven to be of benefit to other staff at Council, including those in Environmental Health.

- 
- new lightweight computers were purchased as part of the Riverland G3 Alliance Council's ongoing hardware replacement program, as the previous hardware was overdue for replacement and had been running on older operating systems that were coming towards the end of their useful life in 2019/20. These computers were also used to support staff to work from home during the period that South Australia was impacted by the COVID-19 pandemic.

The next stage of the ICT Strategy delivery will include the completion of the transition of the cloud project, further realignment of G3 ICT Resourcing to address the objectives of the strategy, as well as continuous improvement and standardisation of the ICT systems and services across the Riverland G3 Alliance Councils.

# Rates

**Rates are a tax levied on properties according to their capital value which are determined by the Valuer General. In 2019/20, Renmark Paringa Council generated \$6,539,857 million of 'General Rate Revenue'. This rate revenue equated to 41% of Renmark Paringa Councils operating income.**

Council has the option of adopting one of three valuation methodologies to assess the properties in its area for rating purposes.

— **Capital Value** – the value of the land and all improvements on the land.

— **Site Value** – the value of the land and any improvements which predominantly affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements.

— **Annual Value** – a valuation of the rental potential of the property.

Council continues to use Capital Value as the basis for valuing land within the Council area. The Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers on the following basis;

— the equity principle of taxation requires that taxpayers of greater wealth pay more tax than those of lesser wealth,

— property value is a relatively good indicator of wealth and capital value, which closely approximates the market value of a property and provides the best indicator of overall property value.

	Capital Value 2019/20 (% Total Capital Value)		General Rates Raised 2019/20 (% Total General Rates)	
Residential	\$830,698,815	57%	\$3,372,086.15	51.56%
Commercial (Shop)	\$49,552,612	3.5%	\$305,597.00	4.67%
Commercial (Offices)	\$4,921,814	0.5%	\$34,031.30	0.52%
Commercial (Other)	\$54,935,617	3.8%	\$324,602.25	4.96%
Industrial (Light)	\$2,651,547	0.4%	\$18,334.45	0.28%
Industrial (Other)	\$29,553,951	2.2%	\$170,239.05	2.61%
Primary Production	\$422,682,668	29%	\$1,864,515.60	28.51%
Vacant Land	\$27,384,940	2.2%	\$305,170.05	4.67%
Other	\$17,838,330	1.4%	\$145,281.30	2.22%
<b>Total</b>	<b>\$1,467,266,180</b>	<b>100%</b>	<b>\$6,539,857.15</b>	<b>100%</b>

# Financial Performance

Renmark Paringa Council is reporting an operating deficit of \$320,000 which is below the forecast of \$146,000 deficit in Council's Long Term Financial Plan (LTFP).

The main impacts on Council's performance against the LTFP are increases in grant income through the Federal Drought Funding initiative, increase in contract costs through investment in information technology, waste management contract costs and asset revaluations which resulted in a significant increase in depreciation expense.

Council is required to report on defined Key Performance Indicators (KPI) which measures 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 below the LTFP target for 2019/20

Year	2019/20 LTFP Target	2019/20 Result
Result	(\$146,000)	(\$320,000)
Status		✗

## 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%.

Year	2019/20 LTFP Target	2019/20 Result
Result	1%	(2%)
Status		✗

## 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%.

Year	2019/20 LTFP Target	2019/20 Result
Result	(10%)	(41%)
Status		✓

## ASSET SUSTAINABILITY RATIO

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%.

Year	2019/20 LTFP Target	2019/20 Result
Result	100%	136%
Status		



# Human Resources and Risk Management

Through 2019/20 financial year, Renmark Paringa Council had a staffing pool of 65 staff, comprising of:

Council Workforce	
Permanent	46
Casuals	7
Fixed Term/Temporary	12
Total Employment	65

Renmark Paringa Council continued to offer work life balance opportunities by providing a Rostered Day Off program for both indoor and outdoor employees along with a range of flexible workplace support options for staff, including remote access and working from home arrangements through COVID 19.

Currently 38% of our workforce participates in some formalised flexible working arrangement, (including but not limited to temporary reduction in hours, permanent part time, change in work patterns, condensed hours and flexible return from parental leave arrangements).

It had been an unprecedented year post March 2020, our People and Culture Team were forced to take a holistic approach to Work Health and Safety and Human Resources, providing more information and support with a focus on staff wellness and mental health in the workplace.

Renmark Paringa Council continues to offer an EAP service, assisting employees who may require external on going support services. In addition, Council have arranged for approximately 20 staff to undertake Mental Health First Aid Training, which is a nationally recognised accreditation and provides future opportunities for staff to provide valuable advice, support and assistance to their direct reports and community members.

Renmark Paringa Council continues to build a workforce that reflects the community it serves by focusing on delivering learning outcomes that maximise workforce productivity and customer service. Career paths and succession planning are important in Council and we seek to invest in employee training and career development.

Renmark Paringa Council are now a little over 12 months into the Cadetship of our Building Surveyor and the program is proving successful. A number of learning programs and career development options allow employees to gain more skills and knowledge, move around the organisation, change jobs or fields, or undertake formal study. Council is focused on supporting its people to continually improve service delivery to meet the changing needs of the community. Council provides a positive and supportive working environment to employees and works closely with staff to assist with workplace transitions.

People and Culture Team continued to improve Council's human resource processes with the review and updating of many fact sheets and intranet inductions to the Skytrust portal and continued to review and refine mandatory capabilities in line with workplace health and safety legislation and job-specific requirements.

Renmark Paringa Council is committed to providing a workplace where people feel safe and are not at risk of physical or psychological injury.

In 2019/20 no notifiable incidents were reported under the Work Health and Safety Act 2012 and no notices were issued or investigations required to be conducted.

In addition to providing staff with work, health and safety (WHS) information, Renmark Paringa Council arranged compliance induction modules, onsite flu vaccinations and ergonomic workstation assessments to promote a safe workplace.

During 2019/20 People and Culture Team supported a wellbeing program along with multiple information material looking at the support of working from home through the pandemic. This allowed service delivery continuation of essential services.

The People and Culture Team worked on updating Skytrust in regards to hazards, near misses, incidents, reporting of injury and a number of internal inductions with a total of 6324 inductions being sent for the financial year attracting a completion rate of 91%.

Renmark Paringa Council had a strong focus on compliance through the year and structured training and development to assist in meeting identified gaps, which included asbestos awareness, chainsaw operations, confined space entry, dial before you dig (awareness), first aid, fraud and cyber awareness, incident investigation, contractor management, COVID 19 specific training and awareness, chem-cert, identifying the difference between risk, hazards, tasks and incidents, safe cemetery, sharps and splash training and electro technology, which provided skills and development for staff to undertake daily responsibilities in a safe working environment.

We continue to promote a culture that is accountable, unified, honest and respectful among our staff and recognise regularly those who go above and beyond through our core value program.

Throughout 2019/20 our internal claims decreased from 5 to 1, reducing the total claims costs from \$18,343 paid in 2019 to \$246 paid in 2020. A decrease of 99%

We are proud of the work being achieved within Human Resources and Work Health and Safety throughout this financial year and look forward to the continued positive changes and output planned for 2020/21.

## RURAL MANAGEMENT CHALLENGE

The Rural Management Challenge facilitated by LG Professionals of SA provides rural councils with a unique opportunity for staff development, with an emphasis of learning, both individually and as a team. It is an immersive experience designed to develop skills to become more effective in the way staff lead, think, communicate, negotiate, decide, analyse and engage.

In August 2019, we sent 5 staff members, a team of 4 with a mentor to compete in this challenge. We came up against some formidable opponents, including; Murray Bridge, Mount Gambier, Port Augusta, Mid Murray, Light, Cleve and two composite teams, one a combination from Karoonda and Southern Mallee and one from the Southern Eyre Peninsula consisting of Port Lincoln, Lower Eyre and Tumby Bay.

We are pleased to celebrate that team Renmark Paringa won the Rural Management Challenge for 2019.



**Greg Marlor, Emma Mullin, Shanon Baxter, Ashleigh Baker, Tim Tol**

# Decision Making Structure

## SECTION 41 – COMMITTEES

### PURPOSE OF COMMITTEES

#### 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.

#### Tourism Events Committee

The Tourism and Events Committee is charged with the power to enquire into and report to the Council in respect of the following matters;

- the implementation of Council's annual Tourism and Events program and major new events as they arise,
- develop, market and maintain an annual Calendar of Tourism and Events for the Renmark Paringa Council,
- facilitate Council's Tourism and Events and provide recommendations for continuous improvement of the annual Events program,
- involve Renmark Paringa Council tourist operators and businesses community in determining future direction, funding and strategies for the marketing, promotion and delivery of Tourism and Events,
- to integrate, inform, advocate and liaise with other tourism groups or bodies within the Riverland or at the State level with regards to Tourism and Events,
- act as a conduit and provide advice to tourism operators looking to expand or create a tourism event in the Renmark Paringa Council area,
- provide general tourism event advice to Council as determined by the committee,
- continue working on building relationships with the businesses that are impacted by and could positively influence council events.

#### Renmark Paringa Landcare Committee

The aim of the Committee is to implement the strategic plans relevant to the Environment (such as the Local Action Plan, a ten year plan released in 2016) through support of the Environmental Officer and in doing so;

- promotes, educate and facilitate appropriate community management of natural resources,
- reduce the degradation of natural resources,
- promote the rehabilitation of natural resources by industries and the wider community,
- promote ecologically sustainable development and horticultural practices and management of natural resources,
- undertake initiatives and programs consistent with the integrated Local Action Plan,
- monitor and report on the performance of approved projects.

#### Asset and Lease Committee

The Asset and Lease Committee has the following functions;

- 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,
- review Council's asset portfolio to identify opportunities to reduce the financial impact on Council's operating position and strengthen its financial sustainability,

- 
- make recommendations to Council on the opportunities and outcomes identified, save and except where the various staff members supporting the Committee have existing delegated authority to act in an operational capacity,
- 
- to assist with the annual review of the Infrastructure and Asset Management Plan (IAMP),
- 
- review annual budget proposals resultant of the IAMP,
- 
- develop an annual work plan,
- 
- facilitate the co-ordination of relevant activities of managements to achieve overall organisational objectives in an efficient and effective manner,
- 
- investigate and make recommendation to Council on the terms and conditions of properties which Council leases or leases to another party, and,
- 
- facilitate compliance with laws and regulations as well as use of best practice and Governance guidelines.
- 

#### Lease Committee

The Asset Committee was dissolved at the 28 January 2020 Ordinary Council meeting and replaced with a new Asset and Lease Committee.

#### Asset Committee

The Asset Committee was dissolved at the 28 January 2020 Ordinary Council meeting and replaced with a new Asset and Lease Committee.

**Renmark Paringa Council: Supporting the Community through COVID-19**

**Rates**

- New Rates Hardship policy
- Waiving of fines and interest to rates accrued between 1 April and 30 June 2020
- Option to defer rates for a period of three months on an approved application
- COVID-19 provisions to be reviewed July 2020

**Leases and Licences**

- Waiving of lease and licencing fees for community and sporting organisations from 1 April to 30 June 2020
- Waiving of commercial lease and licencing fees on an approved application and on a case by case basis

**Renmark Paringa Business Network \$70k**

- Commitment to develop the Community Business Confidence Initiatives to support local businesses and traders

**Animal Fees and Charges**

- Unchanged and remaining the same as the 2019-20 year

**Food Business Inspections**

- Waiving of inspection fees for food businesses until 31 October 2020

Rate payments that would usually be made in person at the Civic Centre can be made the following ways:

- Australia Post (you will need your rate notice)
- ipay
- Online via the website <https://rates.renmarkparinga.sa.gov.au/service/online-payment>
- Or by phone on 0800 5000



# Other Committees

## **Strategic Planning and Development Policy Committee**

Pursuant to Section 101A of the Development Act, 1993. Provide advice to the Council in relation to the extent to which the Council's strategic planning and development policies accord with the Planning Strategy.

## **Audit 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.

## **Riverland Regional Assessment Panel**

Pursuant to Section 34 of the Development Act, 1993. In accordance with the authority delegated to it by the Council assess all development applications that are referred to it by an Authorised Council Officer.

## **Building Fire Safety Committee (Regional)**

Responsible, under the Development Act, 1993, for building fire safety matters.

# Elected Member Committee

## Membership 2019–2020



### Mayor Neil Martinson

- Lease Committee up to January 2020
- Policy Review Committee
- Asset Committee up to January 2020
- Asset and Lease Committee from January 2020

#### Other Committees/Boards

- Strategic Planning and Development Policy Committee
- Regional Development Australia Murraylands and Riverland Inc (Chair)
- Local Government Association of SA (member)
- Murraylands and Riverland Local Government Association (member)
- Riverland Local Government Forum
- Local Government Finance Authority
- Murray River Alliance SA group
- SA River Murray Sustainability (SARMS)
- Murray Darling Basin Authority – Basin Community Committee Member
- Lyrup Village Progress Group
- Renmark Paringa Council Grants Assessment Panel
- Australia Day Awards Assessment Panel



### Committee Member 2019–2020 Deputy Mayor Peter Hunter

- Lease Committee up to January 2020
- Policy Review Committee
- Asset Committee up to January 2020
- Asset and Lease Committee from January 2020

#### Other Committees/Boards

- Audit Committee
- Strategic Planning and Development Policy Committee
- Murraylands and Riverland Local Government Association (member)
- Riverland Local Government Forum
- Murray Darling Association Inc – Region 5 Committee (Chair)
- SEE Renmark 2024 Steering Committee
- Renmark Irrigation Trust Environmental Watering Committee
- Renmark Paringa Council Grants Assessment Panel



### Committee Member 2019–2020 Cr Allan Maddocks

- Lease Committee up to January 2020
- Policy Review Committee
- Asset Committee up to January 2020
- Asset and Lease Committee from January 2020

#### Other Committees/Boards

- Strategic Planning and Development Policy Committee
- Murray Darling Association Region 5 (Proxy) resigned May 2020

# Elected Member Committee

## Membership 2018–2019



### Committee Member 2019–2020

#### Cr Maria Spano

- 
- Lease Committee up to January 2020
- 
- Asset Committee up to January 2020
- 
- Asset and Lease Committee from January 2020

#### Other Committees/Boards

- 
- Strategic Planning and Development Policy Committee
- 
- Renmark Paringa Health Advisory Council
- 
- National Trust (Olivewood) Renmark Branch
- 
- Lyrup Village Progress Group



### Committee Member 2019–2020

#### Cr David Sims

- 
- Lease Committee up to January 2020
- 
- Asset and Lease Committee from January 2020

#### Other Committees/Boards

- 
- Strategic Planning and Development Policy Committee
- 
- Renmark High School Governing Council



### Committee Member 2019–2020

#### Cr Henry Du Rieu

- 
- Lease Committee
- 
- Tourism and Events Committee
- 
- Asset Committee up to January 2020 (Chair)

- 
- Asset and Lease Committee from January 2020 (Chair)

#### Other Committees/Boards

- 
- Riverland Regional Assessment Panel
- 
- Strategic Planning and Development Policy Committee
- 
- Renmark Paringa Community Museum



#### **Committee Member 2019–2020**

##### **Cr Margaret Howie**

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— Policy Review Committee

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— Landcare Committee

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— Asset Committee up  
to January 2020

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— Asset and Lease Committee  
from January 2020

##### **Other Committees/Boards**

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— Audit Committee

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— Strategic Planning and  
Development Policy Committee

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— Murray Darling  
Association Region 5

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— SEE Renmark 2024  
Steering Committee

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— Friends of the PS Industry

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— Regional Development Australia  
Murraylands and Riverland Inc

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— SA Country Women's  
Association Riverland  
Evening Branch

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— SA Rural Women's Gathering  
Association Inc.



#### **Committee Member 2019–2020**

##### **Cr Ben Townsend**

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— Policy Review Committee

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— Tourism and Events Committee

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— Asset Committee up  
to January 2020

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— Asset and Lease Committee  
from January 2020

##### **Other Committees/Boards**

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— Strategic Planning and  
Development Policy Committee



#### **Committee Member 2019–2020**

##### **Cr Sim Singh-Malhi**

##### **Other Committees/Boards**

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— Audit Committee

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— Strategic Planning and  
Development Policy Committee

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— Renmark Irrigation Trust



# Compliance Statement

## CONFIDENTIALITY PROVISIONS SECTIONS 90(2) 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 2020 Council held twelve (12) ordinary meetings and seven (7) special meetings.

Council used the provisions of Section 90(2) of the Local Government Act, 1999, on nineteen (19) separate occasions during the course of the Council meetings, Council met in confidence to discuss issues in relation to:

### SECTION 90(3)(a) – 1 ITEM

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
Ordinary Council	23/7/19	Riverland Regional Assessment Panel

### SECTION 90(3)(d)(i)(ii) – 8 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
Asset Committee	13/8/19	LED Bulk Lamp Replacement Program
Ordinary Council	27/8/19	Westpac Deed of Renewal and Variation of Lease
Ordinary Council	24/9/19	LED Bulk Lamp Replacement Program
Ordinary Council	26/11/19	Unsolicited Proposal Sale or Lease of Council Land
Ordinary Council	17/12/19	Govt. Rd Upgrade Stages 3 and 4 Road Design
Special Council	10/2/20	Renmark Swimming Pool
Special Council	10/2/20	UDF – Stage 1A (Taylor Riverfront Precinct)
Special Council	2/6/20	Sale or Lease of Council Land

# Compliance Statement

## CONFIDENTIALITY PROVISIONS SECTIONS 90(2) AND 91(7)

### SECTION 90(3)(j) – 1 ITEM

Information the disclosure of which

(i) would divulge information provided on a confidential basis by or to a Minister of the Crown, or another public authority or official (not being an employee of the council, or a person engaged by the council); and

(ii) would, on balance, be contrary to the public interest

Meeting	Date	Subject
Ordinary Council	24/9/19	Drought Communities Funding Program

### 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
Ordinary Council	26/5/20	Chaffey Community Centre

Review of items discussed in confidence is undertaken on a regular basis, quarterly or as required and this process has seen 10 items released from confidentiality provisions over the course of the year.

### SECTION 90(3)(b) – 7 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

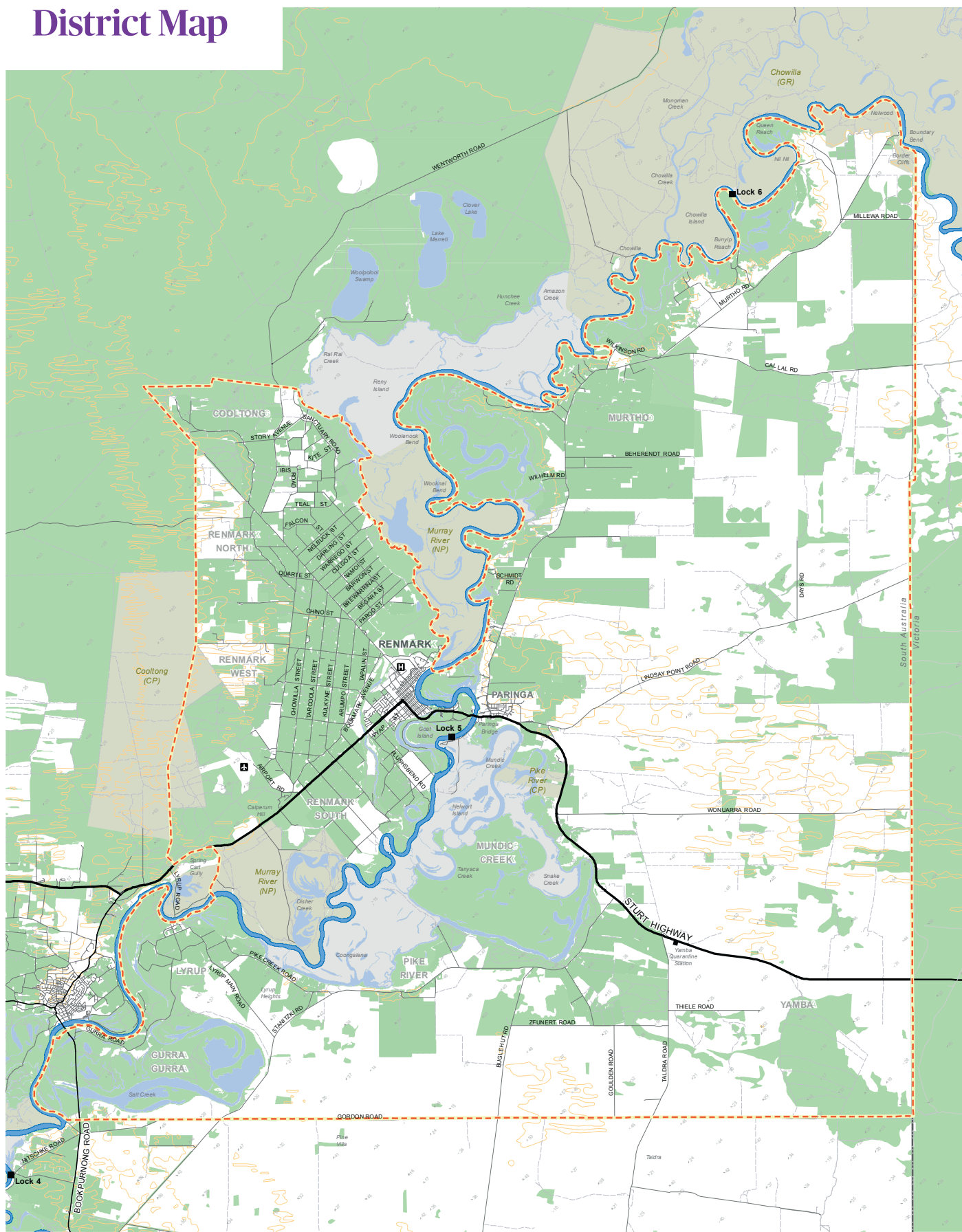
Meeting	Date	Subject
Ordinary Council	22/10/19	ABP Project 18/19 Jane Eliza Commercial Marina and Boat Slip Business Case
Special Council	5/11/19	ABP Project 18/19 Jane Eliza Commercial Marina and Boat Slip Business Case
Ordinary Council	24/3/20	Number 1 Pump Station
Ordinary Council	28/4/20	Renmark Swimming Pool
Special Council	19/5/20	Renmark Swimming Pool
Ordinary Council	26/5/20	Jane Eliza Solar Farm
Ordinary Council	26/5/20	Govt. Road Strategic Freight Route Upgrade – Stages 3 and 4 Procurement

Review of items discussed in confidence is undertaken on a regular basis, quarterly or as required and this process has seen 13 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 182 resolutions that were not procedural, these resolutions reflected the decisions made by Council. Council resolved to enter into confidence in 9.89% of instances.

# District Map

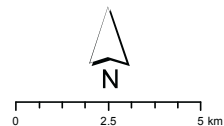


Produced by: Mapping Services Australia  
BERRI, SA 5343.  
www.mapping.sa.gov.au

Produced for: Renmark Paringa Council  
Compiled: 20/2/2015  
Reference: 2015-022  
Datum: Geocentric Datum of Australia, 1994  
Projection: MGA Zone 54

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

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# Renmark Paringa General Information





# Compliance Statement

## COUNCIL'S ELECTOR REPRESENTATION QUOTA

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

**The Council's elector representation quota is as follows**

Council	Number of Electors	Number of Elected members	Electors per Elected member
Renmark Paringa	6498	8 + Mayor	722

Council	Number of Electors	Number of Elected members	Electors per Elected member
Berri Barmera	7330	8 + Mayor	814
Loxton Waikerie	8171	10 + Mayor	742
Clare and Gilbert Valleys	6799	9 + Mayor	679
Grant	5475	9 + Mayor	547
Mid Murray	6527	9 + Mayor	652
Naracoorte Lucindale	5851	10 + Mayor	531

## 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 today operations.

Section 44 (6) of the Act requires council to review delegations at least once in every financial year, a review of all delegations was adopted by Council at the meeting of 26 May 2020.

The delegations register is able to be accessed via Council's website:

**<https://www.renmarkparinga.sa.gov.au/delegationsregister>**

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

# Compliance Statement

## 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

## 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 Dean Newbery and Partners as Council's external Auditors for a five (5) year term from the 2015/2016 financial year to the 2019/2020 financial year.

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

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

- The sum of \$19,755 (Exc. GST) is the remuneration payable for the annual audit of the council's financial statements.

## 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 has received one FOI application during the reporting period, with full release of information.

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, Tony Siviour.

## SENIOR OFFICERS

### Allowances, Bonuses and Benefits

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
- private use of a motor vehicle.

## 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,
- private use of motor vehicle within South Australia and the Sunraysia region of Victoria.

## 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.

## 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, Codes and Policies

#### List of Registers:

- By Law Register
- Community Management Plans
- 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

#### Are maintained and include the following:

- Assessment Record
- Approval Register
- Asset Register
- Certificate of Title Register
- Common Seal Register
- Confidential Minute Register
- Matters Lying on the Table Register



# Compliance Statement

## Statutory Polices

- Access to Council Meetings, Committees and Council Documents
- Building Inspections 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
- Informal Gathering Policy
- Internal Review Of Council Decisions Procedure and Policy
- Land and Asset Disposal Policy
- Order Making Policy
- Procurement Policy
- Prudential Review Policy
- Public Consultation Policy
- Public Interest Disclosure Policy and Procedure
- Requests for Service Policy
- Road Naming Policy
- Supplementary Election Policy

## Council Policies

- Alternative Effluent Disposal Policy
- Annual Staff and Elected Member Function Policy
- Asset Recognition and Accounting
- Australia Day Awards Policy
- Car Park Fund Policy
- Cemetery Policy
- Circus Siting Policy
- Citizenship Ceremonies Dress Code
- Code of Practice for Meeting Procedures
- Complaints relating to Employee Code of Conduct and 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
- Debt Recovery Policy
- Delegations Policy

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— Display Material Policy

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— Elected Member – Service Recognition Policy

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— Elected Members iPad

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— Emergency Management Policy

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— Enforcement Policy

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— External Organisations Representation Policy

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— Finger Point Sign Policy

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— Flag Flying – Community and Civic Centre Policy

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— Flammable Undergrowth Policy

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— Food Act Inspection Fees Policy

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— Fraud and Corruption Prevention Policy

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— Hardship Policy for Residential Customers of  
Minor and Intermediate Water Retailers

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— Information Bay – Business Advertising Signage Policy

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— Internal Financial Controls Policy

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— Mayor Seeking Legal Advice Policy

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— Media Statements Policy

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— Memorial Policy

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— Mobile Food Vending Policy

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— Motor Vehicle Replacement Policy  
(MV Procurement Policy)

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— Payment of fines and Remissions Policy

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— Privacy Policy

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— Private Jetties and Pontoons Policy

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— Property Numbering Policy

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

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— Rate Rebate Policy

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— Rates Hardship Policy

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— Records Management Policy

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— Roadside Waste Management

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— Social Media Policy

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— Sponsorship and Funding Policy

---

— Staff Service Awards

---

— Treasury Management Policy

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— Tree Management Policy

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— Unreasonable Complaints Policy

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— Unsolicited Proposals Policy

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— Volunteer Code of Conduct

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— Volunteer Policy



# Renmark Paringa Council

## 2019/20 Financial Statements

# REMARK PARINGA COUNCIL

## General Purpose Financial Reports

### for the year ended 30 June 2020

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# RENMARK PARINGA COUNCIL

## Annual Financial Statements for the year ended 30 June 2020

### 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 2020 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.



Tony Siviour  
CHIEF EXECUTIVE OFFICER



Neil Martinson  
MAYOR

Date: 05 NOV 2020

**RENMARK PARINGA COUNCIL**  
**Statement of Comprehensive Income**  
**for the year ended 30 June 2020**

		2020	2019
	Notes	\$'000	\$'000
<b>INCOME</b>			
Rates	2	9,475	9,043
Statutory charges	2	290	239
User charges	2	719	746
Grants, subsidies and contributions	2	4,260	3,521
Investment income	2	105	131
Reimbursements	2	368	570
Other income	2	580	537
<b>Total Income</b>		<b>15,797</b>	<b>14,787</b>
<b>EXPENSES</b>			
Employee costs	3	5,002	5,050
Materials, contracts & other expenses	3	7,156	6,529
Depreciation, amortisation & impairment	3	3,952	3,397
Finance costs	3	7	14
<b>Total Expenses</b>		<b>16,117</b>	<b>14,990</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>(320)</b>	<b>(203)</b>
Asset disposal & fair value adjustments	4	(234)	(46)
Amounts received specifically for new or upgraded assets	2	1,525	1,138
<b>NET SURPLUS / (DEFICIT) (transferred to Equity Statement)</b>		<b>971</b>	<b>889</b>
<b>Other Comprehensive Income</b>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	9,589	-
<b>Total Other Comprehensive Income</b>		<b>9,589</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>10,560</b>	<b>889</b>

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

**REMARK PARINGA COUNCIL**  
**Statement of Financial Position**  
**as at 30 June 2020**

		2020	2019
	Notes	\$'000	\$'000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5	7,384	9,324
Trade & other receivables	5	1,212	1,220
Inventories	5	25	26
<b>Total Current Assets</b>		<b>8,621</b>	<b>10,570</b>
<b>Non-current Assets</b>			
Financial assets	6	130	-
Infrastructure, property, plant & equipment	7	130,759	119,067
<b>Total Non-current Assets</b>		<b>130,889</b>	<b>119,067</b>
<b>Total Assets</b>		<b>139,510</b>	<b>129,637</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	8	962	1,727
Borrowings	8	84	109
Provisions	8	1,002	1,007
<b>Total Current Liabilities</b>		<b>2,048</b>	<b>2,843</b>
<b>Non-current Liabilities</b>			
Borrowings	8	144	67
Provisions	8	126	95
<b>Total Non-current Liabilities</b>		<b>270</b>	<b>162</b>
<b>Total Liabilities</b>		<b>2,318</b>	<b>3,005</b>
<b>NET ASSETS</b>		<b>137,192</b>	<b>126,632</b>
<b>EQUITY</b>			
Accumulated Surplus		34,608	34,181
Asset Revaluation Reserves	9	97,222	87,633
Other Reserves	9	5,362	4,818
<b>TOTAL EQUITY</b>		<b>137,192</b>	<b>126,632</b>

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

## RENMARK PARINGA COUNCIL

### Statement of Changes in Equity for the year ended 30 June 2020

	2020	Notes	Acc'd Surplus \$'000	Asset Rev'n Reserve \$'000	Other Reserves \$'000	Total Council Equity \$'000	TOTAL EQUITY \$'000
Balance at end of previous reporting period							
<b>Net Surplus / (Deficit) for Year</b>			34,181	87,633	4,818	126,632	126,632
<b>Other Comprehensive Income</b>			971	-	-	971	971
Gain on revaluation of infrastructure, property, plant & equipment			-	9,589	-	9,589	9,589
Transfers between reserves			(544)	-	544	-	-
<b>Balance at end of period</b>		9	34,608	97,222	5,362	137,192	137,192

	2019	Notes	Acc'd Surplus \$'000	Asset Rev'n Reserve \$'000	Other Reserves \$'000	Total Council Equity \$'000	TOTAL EQUITY \$'000
Balance at end of previous reporting period							
<b>Net Surplus / (Deficit) for Year</b>			33,959	87,633	4,151	125,743	125,743
<b>Other Comprehensive Income</b>			889	-	-	889	889
Transfers between reserves			(667)	-	667	-	-
<b>Balance at end of period</b>		9	34,181	87,633	4,818	126,632	126,632

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



# RENMARK PARINGA COUNCIL

## Statement of Cash Flows

for the year ended 30 June 2020

		2020	2019
	Notes	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<i><b>Receipts:</b></i>			
Rates - general & other		9,597	9,013
Fees & other charges		290	239
User charges		761	1,277
Investment receipts		113	143
Grants utilised for operating purposes		4,686	3,521
Reimbursements		405	570
Other revenues		1,151	610
<i><b>Payments:</b></i>			
Employee costs		(5,218)	(4,661)
Materials, contracts & other expenses		(8,798)	(6,821)
Finance payments		(60)	68
<b>Net Cash provided by (or used in) Operating Activities</b>		<b>2,927</b>	<b>3,959</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<i><b>Receipts:</b></i>			
Amounts specifically for new or upgraded assets		1,525	1,138
Sale of replaced assets		67	384
<i><b>Payments:</b></i>			
Expenditure on renewal/replacement of assets		(2,816)	(2,338)
Expenditure on new/upgraded assets		(3,535)	(927)
Loans made to community groups		(160)	-
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(4,919)</b>	<b>(1,743)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<i><b>Receipts:</b></i>			
Proceeds from borrowings		160	-
<i><b>Payments:</b></i>			
Repayments of borrowings		(58)	(88)
Repayment of lease liabilities		(50)	(48)
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>52</b>	<b>(136)</b>
<b>Net Increase (Decrease) in cash held</b>		<b>(1,940)</b>	<b>2,080</b>
Cash & cash equivalents at beginning of period	10	9,324	7,244
<b>Cash &amp; cash equivalents at end of period</b>	10	<b>7,384</b>	<b>9,324</b>

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

**REMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

**Note 1 - SIGNIFICANT ACCOUNTING POLICIES**

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

**1 Basis of Preparation**

**1.1 Compliance with Australian Accounting Standards**

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

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

**1.2 Historical Cost Convention**

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

**1.3 Critical Accounting Estimates**

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

**1.4 Rounding**

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

**2 The Local Government Reporting Entity**

Renmark Paringa Council is incorporated under the SA Local Government Act 1999 and has its principal place of business at 61 Eighteenth Street, Renmark. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

Trust monies and property held by Council but subject to the control of other persons have been excluded from these reports.

**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.

**REMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**  
**Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)**

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

	Cash Payment Received	Annual Allocation	Difference	
2017/18	\$2,965,545	\$2,701,186	+ / -	\$246,359
2018/19	\$3,618,862	\$3,665,812	+ / -	(\$46,950)
2019/20	\$3,738,761	\$3,661,513	+ / -	\$77,248

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

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

#### **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.

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.

AASB 7 Financial Instruments - Disclosures and AASB 9 Financial Instruments commenced from 1 July 2018 and have the effect that non-contractual receivables (e.g. rates & charges) are now treated as financial instruments. Although the disclosures made in Note 12 Financial Instruments have changed, there are no changes to the amounts disclosed.

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 & 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.

**REMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**  
**Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)**

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

**6.2 Materiality**

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

**6.3 Subsequent Recognition**

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Further detail 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 that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment. Assets carried at fair value 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 assessed for impairment.

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 outflows 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.

**REMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**  
**Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)**

**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".

**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 on costs) measured in accordance with AASB 119.

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

Weighted average discount rate	0.44% (2019, 1.081%)
Weighted average settlement period	1 year (2019, 1 year)

**9.2 Superannuation**

The Council makes employer superannuation contributions in respect of its employees to the Local Government Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 17.

**10 Leases**

Accounting Policy applicable for the year ending 30 June 2019 (comparatives):

Lease arrangements have been accounted for in accordance with Australian Accounting Standard AASB 117.

In respect of finance leases, where Council substantially carries the entire risks incident to ownership, the leased items are initially recognised as assets and liabilities equal in amount to the present value of the minimum lease payments. The assets are disclosed within the appropriate asset class and are amortised to expense over the period during which the Council is expected to benefit from the use of the leased assets. Lease payments are allocated between interest expense and reduction of the lease liability, according to the interest rate implicit in the lease.

In respect of operating leases, where the lessor substantially retains all of the risks and benefits incident to ownership of the leased items, lease payments are charged to expense over the lease term.

Accounting policy applicable from 01 July 2019:

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

Council as a lessee

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

i) Right-of-use assets



**RENMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**  
**Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)**

The Council recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

- Gym equipment - 7 years

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section (s) Impairment of non-financial assets.

ii) Lease liabilities

At the commencement date of the lease, the Council recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, the Council uses its incremental borrowing rate or the interest rate implicit in the lease.

iii) Short-term leases and leases of low-value assets

The Council applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date).

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

## **11 GST Implications**

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

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

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

*Adoption of AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities:*

The Council applied AASB 15 and AASB 1058, for the first time from 1 July 2019. AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. These Standards supersede the NFP income recognition requirements previously in AASB 1004 Contributions (with the exception of certain matters relating to public sector NFP entities) as well as current revenue recognition guidance including AASB 118 Revenue, AASB 111 Construction Contracts and the related Interpretations. The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service). Details of the accounting policy adopted for these standards can be found in section 10 of this note. The Council has elected to adopt the modified retrospective method on transition to the new standards with an initial application date of 1 July 2019. The cumulative effect of initially applying AASB 15 and AASB 1058 is recognised at the date of initial application as an adjustment to the opening balance of Accumulated Surplus. Therefore, the comparative information was not restated and continues to be reported under AASB 111, AASB 118, AASB 1004 and related Interpretations.

**REMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**  
**Note 1 - SIGNIFICANT ACCOUNTING POLICIES (con't)**

The Council has determined the impact of the new standards will mainly impact the timing of revenue recognition in relation to special purpose grants. These grants are provided to the Council to construct or acquire an asset to be controlled by the Council. They are accounted for under AASB 1058 and as such, amounts received in relation to these grants are recorded as a liability "Amounts in Advance" and recorded in revenue as the asset is constructed.

The impact of adopting the new standards as at 1 July 2019 was nil.

*Adoption of AASB 16 Leases (AASB 16)*

AASB 16 Leases, which will commence from 1 July 2019, requires that the right of use conveyed by leasing contracts - except leases with a maximum term of 12 months and leases for low-value assets - be recognised as a form of Infrastructure, Property, Plant and Equipment, and that the lease liability be disclosed as a liability.

**REMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

**Note 2 - INCOME**

	Notes	2020 \$'000	2019 \$'000
<b>RATES REVENUES</b>			
<u>General Rates</u>		6,567	6,267
Less: Mandatory rebates		(103)	(75)
Less: Discretionary rebates, remissions & write offs		(61)	(94)
		<u>6,403</u>	<u>6,098</u>
<u>Other Rates</u> (including service charges)			
Natural Resource Management levy		342	330
Waste collection		1,164	1,082
Community wastewater management systems		1,510	1,469
		<u>3,016</u>	<u>2,881</u>
<u>Other Charges</u>			
Penalties for late payment		40	55
Legal & other costs recovered		16	9
		<u>56</u>	<u>64</u>
		<u>9,475</u>	<u>9,043</u>
<b>STATUTORY CHARGES</b>			
Development Act fees		70	52
Town planning fees		79	81
Health & Septic Tank Inspection fees		29	22
Animal registration fees & fines		92	83
Property search fees		20	-
Other licences, fees, & fines		-	1
		<u>290</u>	<u>239</u>
<b>USER CHARGES</b>			
Cemetery/crematoria fees		86	75
Houseboat Moorings		229	220
Visitor Information Centre		73	94
Waste Transfer Station		132	120
Gym Equipment Hire		56	56
Hall & equipment hire		55	72
Sundry		88	109
		<u>719</u>	<u>746</u>

**RENMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

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

	2020	2019
INVESTMENT INCOME	Notes	\$'000
Interest on investments:		
Local Government Finance Authority	102	121
Banks & other	3	10
	<u>105</u>	<u>131</u>
<b>REIMBURSEMENTS</b>		
- for private works	38	368
- other	330	202
	<u>368</u>	<u>570</u>
<b>OTHER INCOME</b>		
Water Leasing Income	326	280
Commercial Property Rental	93	66
Rebates received	61	83
Sundry	100	108
	<u>580</u>	<u>537</u>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>		
Amounts received specifically for new or upgraded assets	1,525	1,138
Other grants, subsidies and contributions		
Untied - Financial Assistance Grant	2,763	2,976
Roads to Recovery	341	151
Drought Assistance Grant	900	-
Library & Communications	69	63
Sundry	187	331
	<u>4,260</u>	<u>3,521</u>
	<u>5,785</u>	<u>4,659</u>
<i>The functions to which these grants relate are shown in Note 12.</i>		
<b>Sources of grants</b>		
Commonwealth government	1,241	325
State government	4,478	4,148
Other	66	186
	<u>5,785</u>	<u>4,659</u>

**RENMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

**Note 3 - EXPENSE**

		2020	2019
	Notes	\$'000	\$'000
<b>EMPLOYEE COSTS</b>			
Salaries and Wages		4,307	4,167
Employee leave expense		111	350
Superannuation - defined contribution plan contributions	18	61	59
Superannuation - defined benefit plan contributions	18	331	334
Workers' Compensation Insurance		206	154
Other		68	61
Less: Capitalised and distributed costs		(82)	(75)
<b>Total Operating Employee Costs</b>		<b>5,002</b>	<b>5,050</b>
 <b>Total Number of Employees</b>		 <b>54</b>	 <b>53</b>
<i>(Full time equivalent at end of reporting period)</i>			
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		20	20
Bad and Doubtful Debts		13	-
Elected members' expenses		156	142
Election expenses		3	42
Lease Expenses - short term leases	17	55	51
Subtotal - Prescribed Expenses		<b>247</b>	<b>255</b>
<u>Other Materials, Contracts &amp; Expenses</u>			
Contractors		4,408	3,766
Energy		792	720
Maintenance		620	597
Levies paid to government - NRM levy		334	348
- Other Levies		82	76
Parts, accessories & consumables		176	165
Sundry		497	602
Subtotal - Other Materials, Contracts & Expenses		<b>6,909</b>	<b>6,274</b>
		<b>7,156</b>	<b>6,529</b>



**REMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

**Note 3 - EXPENSE con't**

	2020	2019
Notes	\$'000	\$'000
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>		
<b>Depreciation</b>		
Land Improvements	295	202
Buildings & Other Structures	856	499
Infrastructure		
-Transport	1,773	1,751
-Stormwater	165	170
-CWMS	342	322
-Irrigation	88	84
Plant & Equipment	424	359
Furniture and Fittings	9	10
	<u>3,952</u>	<u>3,397</u>
<b>FINANCE COSTS</b>		
Interest on Loans	-	6
Interest on Leases	7	8
	<u>7</u>	<u>14</u>

**RENMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

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

	2020	2019
Notes	\$'000	\$'000
<b>INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	67	384
Less: Carrying amount of assets sold	<u>301</u>	<u>430</u>
<b>NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS</b>	<u>(234)</u>	<u>(46)</u>

**REMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

**Note 5 - CURRENT ASSETS**

	Notes	2020 \$'000	2019 \$'000
<b>CASH &amp; EQUIVALENT ASSETS</b>			
Cash on Hand and at Bank		900	1,188
Deposits at Call		6,484	8,136
		<u>7,384</u>	<u>9,324</u>
<b>TRADE &amp; OTHER RECEIVABLES</b>			
Rates - General & Other		466	451
Accrued Revenues		-	8
Debtors - general		192	595
GST Recoupment		234	56
Prepayments		208	35
Loans to community organisations		30	-
Waste Bins		-	22
Sundry		95	53
Total		<u>1,225</u>	<u>1,220</u>
Less: Allowance for Doubtful Debts		13	-
		<u>1,212</u>	<u>1,220</u>
<b>INVENTORIES</b>			
Stores & Materials		11	7
Trading Stock		14	19
		<u>25</u>	<u>26</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.*

**Note 6 - NON-CURRENT ASSETS**

	Notes	2020 \$'000	2019 \$'000
<b>FINANCIAL ASSETS</b>			
<b>Receivables</b>			
Loans to community organisations		130	-
<b>TOTAL FINANCIAL ASSETS</b>		<u>130</u>	<u>-</u>

# RENMARK PARINGA COUNCIL

## Notes to and forming part of the Financial Statements for the year ended 30 June 2020

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

	Fair Value Level	2019 \$'000				2020 \$'000			
		Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Land Other	2	6,884	-	-	6,884	7,262	-	-	7,262
Land Other	3	10,035	-	-	10,035	10,701	-	-	10,701
Land Improvements	2	2,314	64	(2,268)	110	3,112	-	(890)	2,222
Land Improvements	3	6,341	311	(3,030)	3,622	6,966	426	(3,330)	4,062
Buildings & Other Structures	2	15,012	30	(12,481)	2,561	13,058	1,209	(7,889)	6,378
Buildings & Other Structures	3	18,364	499	(9,348)	9,515	22,113	127	(11,727)	10,513
Infrastructure		-	-	-	-	-	-	-	-
-Transport	3	87,965	3,557	(27,510)	64,012	87,965	4,266	(28,667)	63,564
-Stormwater	3	14,042	567	(6,393)	8,216	12,937	312	(6,461)	6,788
-CWMS	3	16,726	830	(9,548)	8,008	18,026	223	(7,173)	11,076
-Irrigation	3	1,030	1,776	(713)	2,093	1,030	1,908	(818)	2,120
Plant & Equipment		-	4,930	(2,553)	2,377	-	5,103	(2,867)	2,236
Furniture and Fittings		-	310	(236)	74	-	310	(245)	65
WIP		-	1,560	-	1,560	-	3,772	-	3,772
<b>Total IPP&amp;E</b>		178,713	14,434	(74,080)	119,067	183,170	17,656	(70,067)	130,759
<b>Comparatives</b>		<b>178,713</b>	<b>12,336</b>	<b>(71,420)</b>	<b>119,629</b>	<b>178,713</b>	<b>14,434</b>	<b>(74,080)</b>	<b>119,067</b>

This Note continues on the following pages.

# **RENMARK PARINGA COUNCIL** **Notes to and forming part of the Financial Statements** **for the year ended 30 June 2020**

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

		CARRYING AMOUNT MOVEMENTS DURING YEAR								2020
		\$'000								\$'000
Fair Value Level	Carrying Amount	Additions		Disposals	Dep'n	Impair't	Transfers		Net Reval'n	Carrying Amount
		New / Upgrade	Renewals				In	Out		
	6,884	-	-	-	-	-	-	-	378	7,262
2	Land Other									
3	Land Other									
	10,035	-	-	-	-	-	-	-	666	10,701
2	Land Improvements									
	110	-	-	-	(84)	-	-	-	2,196	2,222
3	Land Improvements									
	3,622	79	335	-	(211)	-	12	(126)	351	4,062
2	Buildings & Other Structures									
	2,561	-	506	-	(386)	-	703	-	2,994	6,378
3	Buildings & Other Structures									
	9,515	-	127	-	(470)	-	-	-	1,341	10,513
	Infrastructure									
	-	-	-	-	-	-	-	-	-	-
3	-Transport									
	64,012	246	1,147	(169)	(1,773)	-	101	-	-	63,564
3	-Stormwater									
	8,216	279	57	(1)	(165)	-	12	-	(1,610)	6,788
3	-CWMS									
	8,008	4	219	(86)	(342)	-	-	-	3,273	11,076
3	-Irrigation									
	2,093	90	-	-	(88)	-	25	-	-	2,120
	Plant & Equipment									
	2,377	29	272	(45)	(424)	-	27	-	-	2,236
	Furniture and Fittings									
	74	-	-	-	(9)	-	-	-	-	65
	WIP									
	1,560	2,808	158	-	-	-	-	(754)	-	3,772
Total IPP&E		3,535	2,821	(301)	(3,952)	-	880	(880)	9,589	130,759
Comparatives										
	119,629	927	2,338	(430)	(3,397)	-	95	(95)		119,067

### Comparatives

This note continues on the following pages.



**RENMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

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

**Valuation of Assets**

**General Valuation Principles**

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

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

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

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

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

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

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

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

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

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

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

# RENMARK PARINGA COUNCIL

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

### for the year ended 30 June 2020

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

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

Office Furniture & Equipment	\$5,000
Other Plant & Equipment	\$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

#### 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 on the cost basis, 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.

**REMARK PARINGA COUNCIL**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**for the year ended 30 June 2020**

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

**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**

Transportation assets were valued by Tonkin Engineering as at 1 July 2017 at depreciated current replacement cost based on actual costs incurred during the reporting period ended 30 June 2018. 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, Furniture & Equipment**

These assets are recognised on the cost basis.

**RENMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

**Note 8 - LIABILITIES**

		<b>2020</b>		<b>2019</b>	
		<b>\$'000</b>		<b>\$'000</b>	
<b>TRADE &amp; OTHER PAYABLES</b>	<b>Notes</b>	<b>Current</b>	<b>Non-current</b>	<b>Current</b>	<b>Non-current</b>
Goods & Services		<b>745</b>		939	
Payments received in advance		<b>137</b>	-	413	-
Accrued expenses - employee entitlements		<b>51</b>	-	293	-
Accrued expenses - other		<b>29</b>	-	82	-
		<b>962</b>	-	<b>1,727</b>	-
<b>BORROWINGS</b>					
Loans		<b>30</b>	<b>130</b>	58	-
Leases Liabilities		<b>54</b>	<b>14</b>	51	67
		<b>84</b>	<b>144</b>	<b>109</b>	<b>67</b>
<b>PROVISIONS</b>					
Employee entitlements (including oncosts)		<b>400</b>	-	394	-
Long Service Leave entitlements (including oncosts)		<b>602</b>	<b>126</b>	613	95
		<b>1,002</b>	<b>126</b>	<b>1,007</b>	<b>95</b>

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

**RENMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

**Note 9 - RESERVES**

<b>ASSET REVALUATION RESERVE</b>	<b>1/7/2019</b>	<b>Net Increments/ (Decrements)</b>	<b>Transfers, Impairments</b>	<b>30/6/2020</b>
<b>Notes</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Land - Other	13,411	1,044	-	<b>14,455</b>
Land Improvements	4,250	2,548	-	<b>6,798</b>
Buildings & Other Structures	502	4,334	-	<b>4,836</b>
Infrastructure				
-Transport	54,556	-	-	<b>54,556</b>
-Stormwater	6,775	(1,610)	-	<b>5,165</b>
-CWMS	7,229	3,273	-	<b>10,502</b>
-Irrigation	910	-	-	<b>910</b>
<b>TOTAL</b>	<b>87,633</b>	<b>9,589</b>	<b>-</b>	<b>97,222</b>
<b>Comparatives</b>	<b>87,633</b>	<b>-</b>	<b>-</b>	<b>87,633</b>

<b>OTHER RESERVES</b>	<b>1/7/2019</b>	<b>Transfers to Reserve</b>	<b>Transfers from Reserve</b>	<b>30/6/2020</b>
CWMS Reserve	3,768	544	-	<b>4,312</b>
Development Reserve	1,002	-	-	<b>1,002</b>
Open Space Reserve	48	-	-	<b>48</b>
<b>TOTAL OTHER RESERVES</b>	<b>4,818</b>	<b>544</b>	<b>-</b>	<b>5,362</b>
<b>Comparatives</b>	<b>4,151</b>	<b>667</b>	<b>-</b>	<b>4,818</b>

**PURPOSES OF RESERVES**

**Asset Revaluation Reserve**

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

**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 public space as part of their development.



**REMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

**Note 10 - RECONCILIATION TO CASH FLOW STATEMENT**

**(a) Reconciliation of Cash**

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

	Notes	2020 \$'000	2019 \$'000
Total cash & equivalent assets	5	7,384	9,324
Balances per Cash Flow Statement		<u>7,384</u>	<u>9,324</u>

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

Net Surplus (Deficit)	971	889
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	3,952	3,397
Net increase (decrease) in unpaid employee benefits	(216)	389
Change in allowances for under-recovery	13	-
Grants for capital acquisitions treated as Investing Activity	(1,525)	(1,138)
Net (Gain) Loss on Disposals	229	46
	<u>3,424</u>	<u>3,583</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	162	266
Net (increase) decrease in inventories	1	(8)
Net (increase) decrease in other current assets	-	51
Net increase (decrease) in trade & other payables	(662)	67
<b>Net Cash provided by (or used in) operations</b>	<u><b>2,925</b></u>	<u><b>3,959</b></u>

**(c) Financing Arrangements**

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

Corporate Credit Cards	6	6
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# **REMARK PARINGA COUNCIL**

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2020

## **Note 11 - FUNCTIONS**

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

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	2020	2019	2020	2019
	2020	2019	2020	2019	2020	2019	\$'000	\$'000	\$'000	\$'000
Business Undertakings	1,666	1,957	1,188	1,139	478	818	-	-	14,865	13,827
Community Services	213	151	997	1,139	(784)	(988)	91	42	1,701	1,582
Culture	162	153	913	688	(751)	(535)	72	62	2,691	2,503
Economic Development	91	110	601	637	(510)	(527)	-	-	-	-
Environment	2,102	1,902	2,544	2,106	(442)	(204)	62	58	15,506	14,423
Recreation	1,233	323	2,362	1,963	(1,129)	(1,640)	1,461	15	13,052	12,140
Regulatory Services	270	249	632	937	(362)	(688)	-	-	-	-
Transport	389	874	3,233	3,195	(2,844)	(2,321)	1,336	845	73,728	68,578
Plant Hire & Depot/Indirect	-	-	399	125	(399)	(125)	-	-	3,298	3,068
Council Administration	9,671	9,068	3,248	3,061	6,423	6,007	2,763	2,499	14,532	13,516
<b>TOTALS</b>	<b>15,797</b>	<b>14,787</b>	<b>16,117</b>	<b>14,990</b>	<b>(320)</b>	<b>(203)</b>	<b>5,785</b>	<b>3,521</b>	<b>139,373</b>	<b>129,637</b>

**REMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

**Note 11 (con't) - 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 & Depot**

Plant Operations, Depot Operations.

**Council Administration**

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

**RENMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

**Note 12 - FINANCIAL INSTRUMENTS**

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

**Accounting Policies - Recognised Financial Instruments**

<b>Bank, Deposits at Call, Short Term Deposits</b>	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p><b>Terms &amp; conditions:</b> Deposits are returning fixed interest rates of 0.65% (2019: 1.55%). Short term deposits have an average interest rates of 0.25% (2019: 1.25%).</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Receivables - Rates &amp; Associated Charges</b>	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p><b>Terms &amp; conditions:</b> Secured over the subject land, arrears attract interest of 0.53% (2019: 0.55%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.</p> <p><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Receivables - Fees &amp; other charges</b>	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p><b>Terms &amp; conditions:</b> Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p> <p><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Receivables - other levels of government</b>	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p><b>Terms &amp; conditions:</b> Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p><b>Carrying amount:</b> approximates fair value.</p>

# RENMARK PARINGA COUNCIL

## Notes to and forming part of the Financial Statements

### Note 12 - FINANCIAL INSTRUMENTS (con't)

<b>Receivables</b> - Retirement Home	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p><b>Terms &amp; conditions:</b> Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.</p> <p><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Liabilities</b> - Creditors and Accruals	<p><b>Accounting Policy:</b> Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.</p> <p><b>Terms &amp; conditions:</b> Liabilities are normally settled on 30 day terms.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities</b> - Retirement Home Contributions	<p><b>Accounting Policy:</b> To avoid inconvenience when complying with the separate audit requirements imposed by the relevant legislation, amounts are carried at nominal values.</p> <p><b>Terms &amp; conditions:</b> Pursuant to Commonwealth legislation certain intending residents are required to contribute amounts on an interest free basis. The amounts are subject to certain deductions as prescribed by the legislation, the balance being repaid on termination of tenancy.</p> <p><b>Carrying amount:</b> approximates fair value for short tenancies; may be non-materially over-stated for longer tenancies.</p>
<b>Liabilities</b> - Interest Bearing Borrowings	<p><b>Accounting Policy:</b> initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate</p> <p><b>Terms &amp; conditions:</b> secured over future revenues, borrowings are repayable; interest is charged at fixed or variable rates between 2.4% and 4.9% (2019: 4.9%)</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities</b> - Finance Leases	<p><b>Accounting Policy:</b> accounted for in accordance with AASB 16 as stated in note 1</p>



**RENMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

**Note 12 - FINANCIAL INSTRUMENTS (con't)**

**Liquidity Analysis**

<b>2020</b>	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<b><u>Financial Assets</u></b>					
Cash & Equivalents	7,384	-	-	7,384	7,384
Receivables	1,004	130	-	1,145	1,134
<b>Total</b>	<b>8,388</b>	<b>130</b>	<b>-</b>	<b>8,529</b>	<b>8,518</b>
<b><u>Financial Liabilities</u></b>					
Payables	880	-	-	880	882
Current Borrowings	30	-	-	34	30
Lease Liabilities	54	14	-	71	68
Non-Current Borrowings	-	130	-	137	130
<b>Total</b>	<b>964</b>	<b>144</b>	<b>-</b>	<b>1,122</b>	<b>1,110</b>

<b>2019</b>	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$'000	\$'000	\$'000	\$'000	\$'000
<b><u>Financial Assets</u></b>					
Cash & Equivalents	9,324	-	-	9,324	9,324
Receivables	1,185	-	-	1,185	1,185
<b>Total</b>	<b>10,509</b>	<b>-</b>	<b>-</b>	<b>10,509</b>	<b>10,509</b>
<b><u>Financial Liabilities</u></b>					
Payables	1,352	-	-	1,352	1,352
Current Borrowings	116	-	-	116	116
Non-Current Borrowings	-	70	-	70	70
<b>Total</b>	<b>1,468</b>	<b>70</b>	<b>-</b>	<b>1,538</b>	<b>1,538</b>

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

	<b>30 June 2020</b>		<b>30 June 2019</b>	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$'000	%	\$'000
Fixed Interest Rates	<b>5.83%</b>	<b>228</b>	4.69%	58
		<b>228</b>		<b>58</b>

**REMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

**Note 12 - FINANCIAL INSTRUMENTS (con't)**

**Net Fair Value**

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

**Risk Exposures:**

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

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

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

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

**REMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

**Note 13 - COMMITMENTS FOR EXPENDITURE**

	2020	2019
Notes	\$'000	\$'000
<b>Capital Commitments</b>		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Land Improvements	3,359	-
Buildings	30	463
Equipment	-	7
Infrastructure	1,117	411
	<u>4,506</u>	<u>881</u>
These expenditures are payable:		
Not later than one year	4,506	881
	<u>4,506</u>	<u>881</u>
<b>Other Expenditure Commitments</b>		
Other non-capital expenditure commitments in relation to other expenditure:		
Environment	1,336	492
Council Administration	400	414
Recreation	523	507
	<u>2,259</u>	<u>1,413</u>
These expenditures are payable:		
Not later than one year	1,079	846
Later than one year and not later than 5 years	1,180	567
	<u>2,259</u>	<u>1,413</u>

**REMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

**Note 14 - FINANCIAL INDICATORS**

	2020	2019	2018
<b>Operating Surplus Ratio</b>			
<u>Operating Surplus</u>	-2.0%	-1.4%	0.6%
Total Operating Income			

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

**Net Financial Liabilities Ratio**

<u>Net Financial Liabilities</u>	-41%	-51%	-44%
Total Operating Income			

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

***Adjustments to Ratios***

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

<b><i>Adjusted Operating Surplus Ratio</i></b>	-2.5%	-1.1%	0.6%
<b><i>Adjusted Net Financial Liabilities Ratio</i></b>	-32%	-42%	-44%

**Asset Renewal Funding Ratio**

<u>Net Outlays on Existing Assets</u>	136%	96%	67%
Net Asset Renewals - IAMP			

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

**RENMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

**Note 15 - UNIFORM PRESENTATION OF FINANCES**

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

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

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

	2020 \$'000	2019 \$'000
Income	15,797	14,787
Expenses	<u>(16,117)</u>	<u>(14,990)</u>
<b>Operating Surplus / (Deficit)</b>	<b>(320)</b>	<b>(203)</b>
 <b>Net Outlays on Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	(2,816)	(2,338)
Add back Depreciation, Amortisation and Impairment	3,952	3,397
Proceeds from Sale of Replaced Assets	<u>67</u>	<u>384</u>
	<b>1,203</b>	<b>1,443</b>
 <b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets <i>(including investment property &amp; real estate developments)</i>	(3,535)	(927)
Amounts received specifically for New and Upgraded Assets	1,525	1,138
	<u>(2,010)</u>	<u>211</u>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b><u>(1,127)</u></b>	<b><u>1,451</u></b>



**REMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

**Note 16 - OPERATING LEASES**

***Lease payment commitments of Council***

Council has entered into non-cancellable operating leases for various items of computer and other plant and equipment.

No lease imposes any additional restrictions on Council in relation to additional debt or further leasing.

Leases in relation to computer and office equipment permit Council, at expiry of the lease, to elect to re-lease, return or acquire the equipment leased.

No lease contains any escalation clause.

Commitments under non-cancellable operating leases that have not been recognised in the financial statements are as follows:

	<b>2020</b>	2019
	<b>\$'000</b>	\$'000
Not later than one year	<b>3</b>	14
Later than one year and not later than 5 years	<u>-</u>	<u>3</u>
	<u><b>3</b></u>	<u>17</u>

**RENMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

**Note 17 – SUPERANNUATION**

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

**Accumulation only Members**

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2018-19; 9.50% in 2019-20). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

**Salarylink (Defined Benefit Fund) Members**

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

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

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willie Towers Watson as at 30 June 2020. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

**Contributions to Other Superannuation Schemes**

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

**RENMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

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

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

**1. LAND UNDER ROADS**

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

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

**REMARK PARINGA COUNCIL**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2020**

**Note 19 - RELATED PARTY DISCLOSURES**

**KEY MANAGEMENT PERSONNEL**

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

	<b>2020</b>	2019
	\$'000	\$'000
Salaries, allowances & other short term benefits	552	581
<b>TOTAL</b>	<b>552</b>	581

**PARTIES RELATED TO KEY MANAGEMENT PERSONNEL**

A family member of KMP owns a business from which provides maintenance services to Council. Total payments amounted to \$97,062 during 2019-20. All payments were inline with commercial terms of Council.

A family member of KMP was employed by Council during the 2019-20 financial year. Total payments amounted to \$56,726 during 2019-20. 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 the year Renmark Paringa Homes for the Aged received a Rate rebate of \$30,441

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 \$2,500 as community support funding for contact work at the Renmark Cemetery and Welcome Wall.

One KMP is the Vice President of the Renmark Bowling Club Inc. In accordance with the Local Government Act 1999, this person declares an interest in matters relating to Renmark Bowling Club Inc. During the year Renmark Bowling Inc. received a loan through Council of \$160,000

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

**REMARK PARINGA COUNCIL**  
**Annual Financial Statements**  
**for the year ended 30 June 2020**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Coalface SA Council for the year ended 30 June 2020, the Council's Auditor, Dean Newbery & Partners, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Tony Siviour  
**CHIEF EXECUTIVE OFFICER**



Tim Muhlhausler  
**PRESIDING MEMBER**  
**AUDIT COMMITTEE**

Date: 5 NOV 2020



## **Certification of Auditor's Independence**

I confirm that, for the audit of the financial statements of the Renmark Paringa Council for the year ended 30 June 2020, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

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



**SAMANTHA CRETEN**

**Partner**

**DEAN NEWBERY & PARTNERS**  
**CHARTERED ACCOUNTANTS**

**Dated this 10<sup>th</sup> day of November 2020**

## INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL REPORT

**To the members of the Renmark Paringa Council**

### Opinion

We have audited the accompanying financial report of the Renmark Paringa Council (the Council), which comprises the, the Statement of Financial Position as at 30 June 2020, Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificates.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2020, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

### Basis for Opinion

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

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

### Council's Responsibility for the Financial Report

The Council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*. This responsibility includes determining that the basis of preparation described in Note 1 is appropriate to meet the need of the members. The Council's responsibility also includes designing, implementing and maintaining internal controls relevant to enable the preparation of the financial report to be free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

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

**DEAN NEWBERY & PARTNERS**  
**CHARTERED ACCOUNTANTS**



**SAMANTHA CRETEN**  
**PARTNER**

Signed on the 10<sup>th</sup> day of November 2020,  
at 214 Melbourne Street, North Adelaide

**INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE RENMARK PARINGA COUNCIL****Opinion**

In our opinion, the Renmark Paringa Council (Council) has complied, in all material respects, with *Section 129(1)(b) of the Local Government Act 1999* in relation to the Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2019 to 30 June 2020.

**Basis for opinion**

We have audited the Internal Controls of the Council under the requirements of *Section 129(1)(b) of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2019 to 30 June 2020 have been conducted properly and in accordance with law.

We conducted our engagement in accordance with Standard on Assurance Engagements *ASAE 3150 Assurance Engagements on Controls* issued by the Auditing and Assurance Standards Board.

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

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

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

**Our Independence and Quality Control**

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

**Assurance Practitioner's Responsibilities**

Our responsibility is to express an opinion on the Council's compliance with *Section 129(1)(b) of the Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures have been conducted properly and in accordance with law.

ASAE 3150 requires that we plan and performed our procedure to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the control objectives and the controls operating effectively through the period.

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

#### **Limitation on Use**

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

#### **Limitations of Controls**

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

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

**DEAN NEWBERY & PARTNERS  
CHARTERED ACCOUNTANTS**



**SAMANTHA CRETEN  
PARTNER**

Signed on the 10<sup>th</sup> day of November 2020  
at 214 Melbourne Street, North Adelaide, South Australia, 5006





Murraylands and Riverland  
Local Government Association

# Annual Report

2019/20

A regional subsidiary established under the  
Local Government Act 1999

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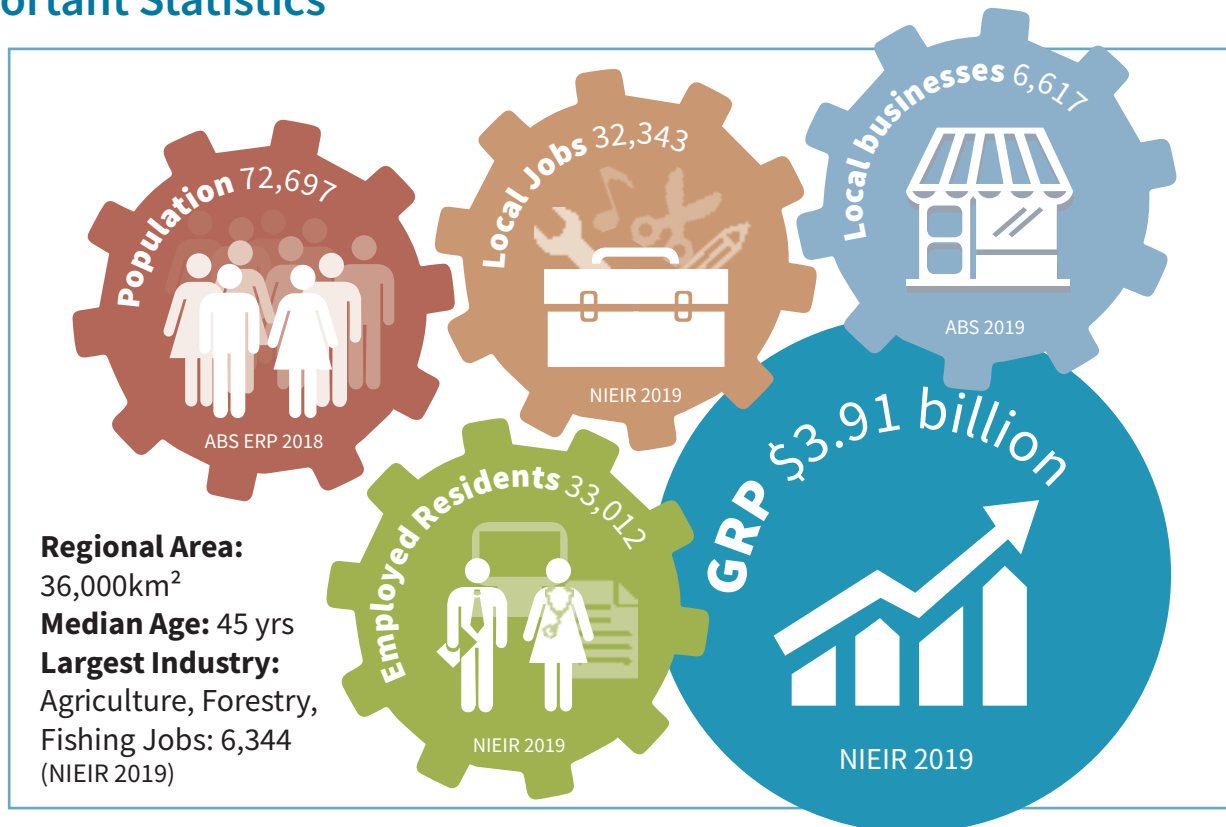
## Constituent Councils



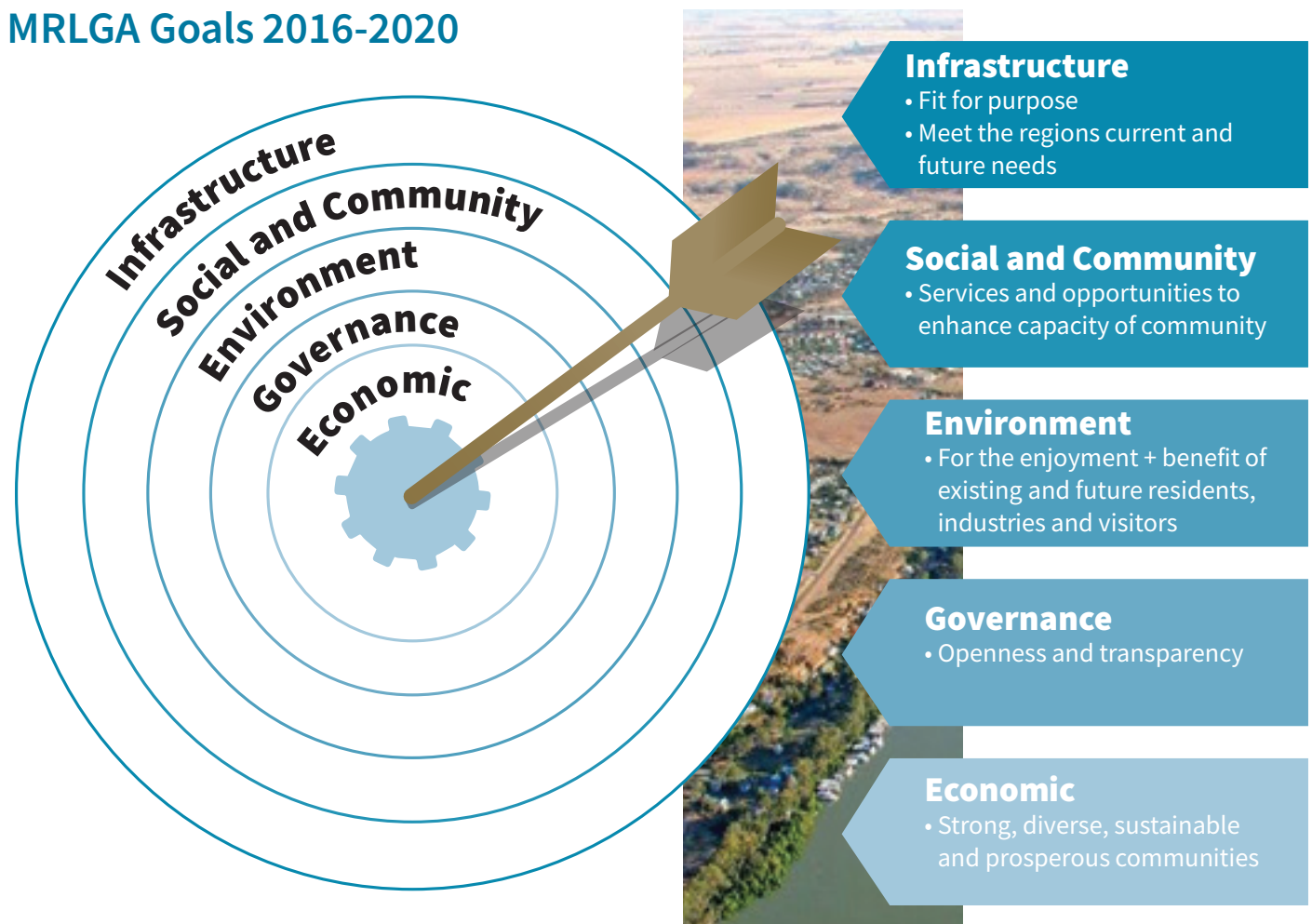
MRLGA is a Section 43 regional subsidiary established under the *Local Government Act 1999*.

# About the Region

## Important Statistics



## MRLGA Goals 2016-2020



# President's Report



**Mayor  
Peter Hunt**

**I am pleased to present my President's Report for 2019-2020. The report highlights the Murraylands and Riverland Local Government Association's (MRLGA) key achievements of the year.**

The last twelve months have been about renewed focus and purpose. We welcomed a new Chief Executive Officer in June 2019, endorsed a new iteration of the Charter in October 2019, held a Strategic Planning Forum in February 2020, convened Public Health Workshops in early March 2020 and sought feedback on our draft Strategic Documents in June 2020.

In addition to our efforts to prepare for the future, we have continued to pursue the implementation of our existing plans. The 2030 Regional Transport Plan is one such example where the fruits of the collaboration across member councils can be readily seen.

**The region was again successful in receiving \$2.6 million in funding from the Special Local Roads Program.**

This funding is important to the region as it affords constituent councils extra opportunity to maintain and upgrade regionally significant local roads.

The Regional Transport and Assets Committee, under the guidance of Mayor Neil Martinson, has broadened its focus to consider other opportunities to promote partnerships in the way we manage the considerable road network that traverses our region.

The progress of the Regional Road Hierarchy Plan and the High Risk Intersection projects will provide platforms that help promote the role that Local Government plays in managing these significant assets on behalf of our industries and communities and in

the interest of the State. Where the benefits of maintaining infrastructure extend beyond our borders, there is a strong argument to continue to advocate for support from other tiers of government.

The High Risk Intersection project, with cost estimates and concept designs of 41 very high to high risk intersections can be found at: [https://www.lga.sa.gov.au/\\_\\_data/assets/pdf\\_file/0026/694322/High-Risk-Intersection-Cost-Estimates-and-Concept-Designs.pdf](https://www.lga.sa.gov.au/__data/assets/pdf_file/0026/694322/High-Risk-Intersection-Cost-Estimates-and-Concept-Designs.pdf)

The project was presented to Hon Tim Whetstone on 29 May 2020 and was forwarded to the Hon Stephan Knoll MP, then Minister for Transport, Infrastructure and Local Government on 29 June 2020. Consultations have followed with the Department of Planning, Transport and Infrastructure (now the Department of Infrastructure and Transport) regarding proposed upgrades to Rural Highway Corridors. With a total cost estimate of \$11.37 million, the High-risk intersection project represents a small portion of the total proposed spend on regional road upgrades across South Australia but represents a significant safety proposition for all road users.

As the State Government responds to the needs of industry and permits many of the arterial roads for 36.5m heavy vehicle usage, it is beholden upon them to think about the safety implications related to intersections where B-Double configurations will interact with even larger vehicles. B-Doubles turning onto, or off of, the arterial roads should be able to do so within the allocated lanes and without sight impediments.

With the raising of the State Government's solid waste levy, there is increasing pressure on councils to manage the rising cost of waste management services in the region. MRLGA had hoped to be further advanced in the development of a Regional Waste Strategy but an adjusted



approach has enabled the Association to be awarded \$35,000 of funding from Green Industries SA. The additional funding allows the scope of the project to be broadened and for robust investigation to inform the development of strategy and the framework for implementation.

The focus on waste management has also allowed MRLGA to forge a stronger relationship with Regional Development Australia Murraylands and Riverland. I look forward to seeing the development of a partnership that focuses on the establishment of a strong evidence base for change. In the instance of waste management, it makes sense to work together to better understand what is in our waste, the opportunity to divert some of that waste from landfill and find business development opportunities in the circular economy. Throughout our strategic planning process there has been a growing sense of the importance of resilient communities and the influence of wellbeing in making our region an attractive, liveable and prosperous place. As we now come to terms with the impact of the COVID-19 pandemic; the reliance we have on one another, our networks, and our need to engage positively as part of a community cannot be understated.

The Regional Public Health and Wellbeing Committee has been working hard behind the scenes to oversee the compilation of regional public health data, while participating in public health workshops and lending their considerable experience and capability to the updating of the Regional Public Health Plan. The process has not only focused on the big issues and the individual roles each council must play but has started to build a platform for future collaboration.

That being said, I would encourage councils to think about the next iteration of the Regional Public Health and Wellbeing Committee, their representatives and the skill

set required to transition to a Community Wellbeing Alliance.

In a similar fashion, the three Riverland Councils, under the auspices of MRLGA, have been able to progress the Riverland Social Indicators report. The data provides compelling reason for change; the issues are not new and local government doesn't want to take on board extra responsibility, but real leadership is needed. A committed and connected approach is required. Leadership doesn't mean we'll do it all, but it does say that we need to work on this together.

**Central to the success of any combined effort is reflection on, and the establishment of, governance models.**

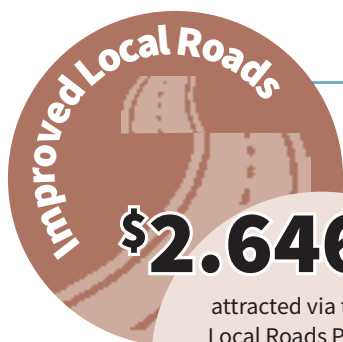
MRLGA provides a conduit for the local government sector within the region to get organised and in doing so it allows us to engage more broadly on local government matters across the state and country. On that note, it has been pleasing to see the Association engage in important matters such as local government reform, planning and design code implementation, migration and water policy. The support we receive through the Local Government Association for advocacy related matters and their willingness to work collaboratively with the regional associations is to be commended.

In closing, I sincerely thank all constituent Councils and MRLGA Board Delegates for the opportunity afforded to me in being your President. I also wish to thank our CEO, Tim Smythe for his commitment to the Association in the last 12 months.

As we embark on a new phase in the life of MRLGA, I look forward knowing that change will come our way and with confidence that we step out having built a solid platform from which to launch.



# Key Outcomes



**\$2.646mil**

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

Development of the High-Risk Intersection project to a stage where concept designs and cost estimates, to reduce the risk involved between B-double and Road Train interaction, have been forwarded to the state government for consideration.

Regional Road Hierarchy has been progressed using adapted Austroad definitions to categorise roads according to purpose and in accordance with the asset management constraints of local government.



Draft Regional Public Health Plan has been progressed to a stage where the role and activities of Local Government in the sphere of public health have been captured. In addition, a commitment to further develop a collaborative environment to share information, better define the key issues impacting wellbeing and improve service delivery have been developed through the draft governance and resourcing arrangement designed to underpin implementation.



A new strategic plan with concise vision and mission were developed.

A new Charter that:

- formalised the use of the trading name of Murraylands and Riverland Local Government Association
- specified membership as the principal member of each council, with up to two deputy delegates
- recognised the CEO Network as a committee with a strategic advisory capacity to the Board.



# MRLGA Board and Committees

Board Member	
<i>As of November 2019</i>	
Mayor Peter Hunt ( <i>President</i> )	Berri Barmera Council
Mayor Paul Simmons	Coorong District Council
Mayor Caroline Phillips	District Council Karoonda East Murray
Mayor Leon Stasinowsky	District Council Loxton Waikerie
Mayor Dave Burgess ( <i>Deputy President</i> )	Mid Murray Council
Mayor Neil Martinson	Renmark Paringa Council
Mayor Brenton Lewis	Rural City of Murray Bridge
Mayor Andrew Grieger	Southern Mallee District Council

Deputy Delegates	
<i>As of November 2019</i>	
Cr Rhonda Centofanti	Berri Barmera Council
Cr Ella Winnall ( <i>Deputy Mayor</i> )	Berri Barmera Council
Cr Jeff Arthor ( <i>Deputy Mayor</i> )	Coorong District Council
Cr Sharon Bland	Coorong District Council
Cr Yvonne Smith ( <i>Deputy Mayor</i> )	District Council Karoonda East Murray
Cr Trevor Norton ( <i>Deputy Mayor</i> )	District Council Loxton Waikerie
Cr Kevin Myers ( <i>Deputy Mayor</i> )	Mid Murray Council
Cr Peter Hunter ( <i>Deputy Mayor</i> )	Renmark Paringa Council
Cr Wayne Thorley ( <i>Deputy Mayor</i> )	Rural City of Murray Bridge
Cr Paul Ireland ( <i>Deputy Mayor</i> )	Southern Mallee District Council

CEO Network	
<i>As of April 2020</i>	
Karyn Burton	Berri Barmera Council
Bridget Mather	Coorong District Council
Matthew Morgan	District Council Karoonda East Murray
David Beaton	District Council Loxton Waikerie
Ben Scales	Mid Murray Council
Tony Siviour	Renmark Paringa Council
Michael Sedgman	Rural City of Murray Bridge
Jason Taylor	Southern Mallee District Council

# MRLGA Committees

## MRLGA Regional Transport & Assets Committee

*As of June 2019*

Mayor Neil Martinson Chair

Mayor Peter Hunt (*ex officio*)

Mayor Paul Simmons

Harry Du	Berri Barmera Council
Dave Degraney	Berri Barmera Council
David Mosel	Coorong District Council
Jarrold Manuel	District Council Karoonda East Murray
Greg Perry	District Council Loxton Waikerie
Dom Perre (proxy)	District Council Loxton Waikerie
David Hassett	Mid Murray Council
Russell Pilbeam (proxy)	Mid Murray Council
Tim Tol	Renmark Paringa Council
Geoff Meaney (proxy)	Renmark Paringa Council
Heather Barclay	Rural City of Murray Bridge
Matt James (proxy)	Rural City of Murray Bridge
Mathew Sherman	Southern Mallee District Council

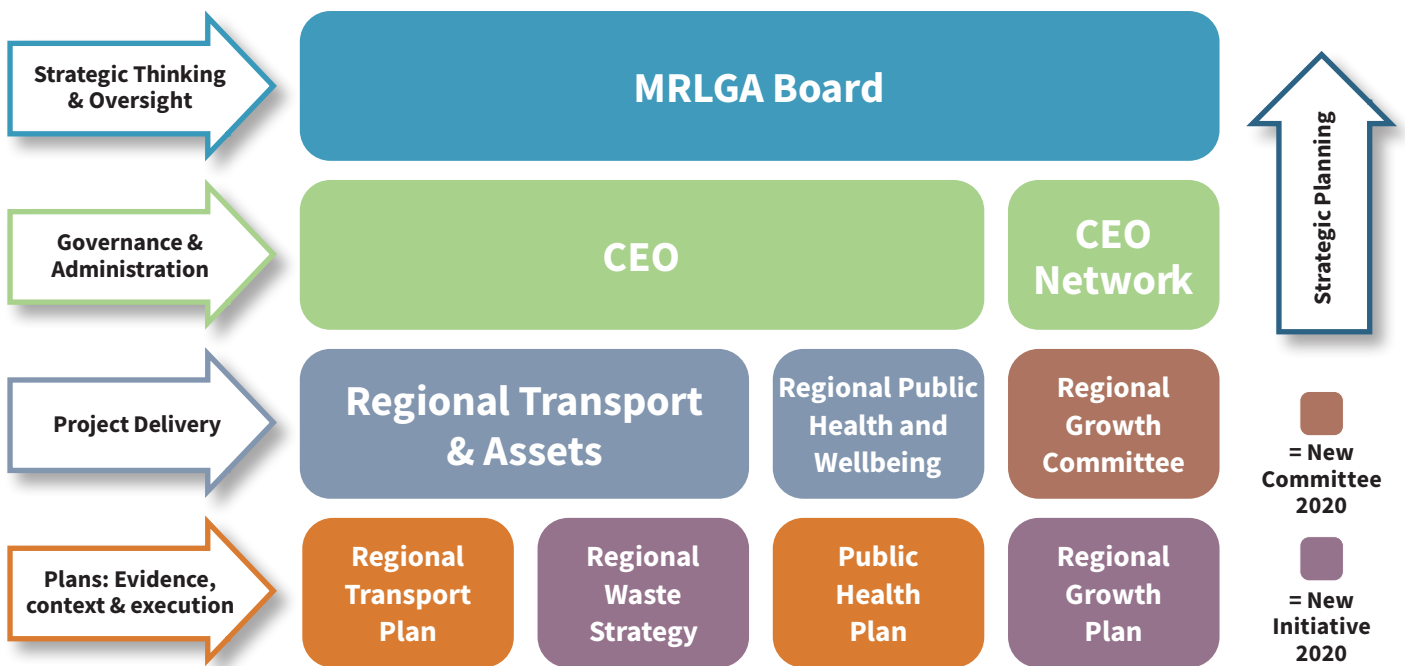
## MRLGA Regional Public Health & Wellbeing Committee

*Current 30 June 2020*

Mayor Peter Hunt (*ex officio*)

Rebecca Burton	Berri Barmera Council
Andrew Haigh	Berri Barmera Council
Myles Sommers	Coorong District Council
Cr Sharon Bland	Coorong District Council
Cheryl Pedler	District Council Loxton Waikerie
Thomas McKellar	Mid Murray Council
Kristy Morgan	Mid Murray Council
Julie Savill	Mid Murray Council
Karen Wetherall	Renmark Paringa Council
Dara Frankel	Renmark Paringa Council
Jeremy Byrnes	Rural City of Murray Bridge
Reg Budarick	Rural City of Murray Bridge
Geoff Parsons	Rural City of Murray Bridge
Caroline Thomas	Rural City of Murray Bridge
Shilo Wyatt	Southern Mallee District Council

# MRLGA Structure



## MRLGA Activities

### MRLGA Board:

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

1. Wednesday, 10 July 2019
2. Friday, 10 October 2019
3. Friday, 31 January 2020
4. Friday, 8 May 2020

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

- Endorsed a new Charter
- Formalised the change of name of the Association to Murraylands and Riverland LGA via the registration of a business name with ASIC
- Presided over a strategic review including the running of a strategic planning forum on 24 February 2020. A new 2020-25 Strategic Plan was endorsed on 10 July 2020.

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

- LGA SA administration
- SAROC
- Office of Local Government
- Regional Development Murraylands and Riverland
- PIRSA
- Members of Parliament

### CEO Network

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

1. Monday, 22 July 2019
2. Monday, 16 September 2019
3. Monday, 18 November 2019
4. Monday, 6 April 2020
5. Monday, 15 June 2020

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

- Co-hosted a Local Government Reform consultation session with Andrew Lamb, Local Government Reform Partner, LGA SA on 16 September 2019
- Engaged with LGA SA and SA Power Network re: Public Lighting
- Engaged with URPS re: River Murray Specific planning policies that could be influenced by the introduction of the State Government Planning and Design code
- Engaged with Building Upgrade Finance concerning the availability of funding for non-residential property owners to make environmental or heritage improvements to their properties.
- Were briefed by Mellor Olsson Lawyers regarding the procedures involved in the Native Title Claim by the First Peoples of the River Murray

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

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

Meetings of the RTA Committee were held on:

1. Friday, 30 August 2019
2. Friday, 8 November 2019
3. Friday, 27 March 2020

### **Key activities of the committee included:**

- Co-ordination of the application process for Councils to the Special Local Roads Program.
- An update of the 2030 Transport Plan – regional routes reviewed, action plans and database updated
- Input to the progress of the development of a regional road hierarchy
- The development of the High Risk Intersection project to seek funding support from other tiers of Government – concept designs and costing for improvements at Gazetted B-Double roads that intersect with regional freight routes and have sight or trailer movement impediments.
- The development and endorsement of a project brief and procurement plan to establish of a Regional Waste Strategy and Action Plan.

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

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

1. Wednesday, 10 July 2019
2. Friday, 22 November 2019
3. Thursday, 2 April 2020

### **Key activities of the committee included:**

- Development of a draft 2020-2024 Regional Public Health Plan and governance arrangements for a Community Wellbeing Alliance.
- Public Health Consultations were held on 4 and 5 March 2020 in Murray Bridge and Loxton respectively.
- Meetings with the consultant occurred on 22 November 2019, 22 April 2020 and 14 May 2020.

A sub-group of the committee was also actively involved in responding to the to the State Government's Planning and Design Code implementation.



## Regional Organisation Executive Officers

The Regional Organisations Executive Officers Management group have formalised their Working Group. Meetings of the Committee were held on:

1. Wednesday, 18 September 2019
2. Wednesday, 30 October 2019
3. Thursday, 16 January 2020
4. Thursday, 27 February 2020
5. Monday, 6 April 2020
6. Wednesday, 29 April 2020

Key activities of the committee have included:

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

## SA Regional Organisation of Councils

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

MRLGA supports SAROC by attending the meetings, contributing to agenda items for SAROC meetings, the distribution of Key Outcomes Statements of meetings and collegiate support to prepare briefings and support submissions. Key activities undertaken in support of SAROC have included:

- Support for the review of the 2019 SAROC Annual Business Plan and development of the 2020 SAROC Annual Business Plan
- Facilitation of engagement concerning proposed local government reform measures
- Promoting a leadership position on a waste and recycling strategy
- Lobbying the State Government on support for the second tranche of Climate Change and adaptation sector partner agreements
- Liaising with the State Government (DPTI/Local Government Grants Commission) to promote a centralised database for roads built upon common descriptors, categories (purpose) and construction and maintenance (fit for purpose) standards.
- Identifying and working with the other tiers of Government on the role of the LG sector in any economic recovery and stimulus programs in response to drought and the Covid-19 pandemic.

## Responses to Government Inquiries and Advocacy

In addition to the work overseen by the MRLGA Committees and Working Groups, responses have been provided to the following:

- Independent Panel Assessment of Socio-economic conditions in the MDB
- Joint Standing Committee on Migration
- Draft Planning and Design Code – River Murray Policies

Matters progressed to LGA SA include:

- Public Interest Disclosure Act
- Voter roll process
- Lesson learnt – bushfires
- Sand Drift over roads
- Fines for flammable undergrowth notices



# Audited Accounts

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## Auditors Declaration of Independence

### AUDITOR'S INDEPENDENCE DECLARATION UNDER REGULATION 22(5) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 2011 TO THE MEMBERS OF THE MURRAYLANDS AND RIVERLAND LOCAL GOVERNMENT ASSOCIATION

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2020 there has been:

- i. no contraventions of the auditor independence requirements as set out in the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 in relation to the audit; and,
- ii. no contraventions of Section 290 of APES 110—Code of Ethics for Professional Accountants or any other applicable code of professional conduct in relation to the audit.

### GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



**Tim Muhlhausler** CA, Registered Company Auditor  
Partner

14 / 09 / 2020



**Murraylands and Riverland  
Local Government Association**

# **Murraylands and Riverland Local Government Association**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30 June 2020**

## **Murraylands and Riverland Local Government Association**

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Murraylands and Riverland Local Government Association

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE 2020**

	<b>Note</b>	<b>2020 \$</b>	<b>2019 \$</b>
<b>Income</b>			
M&R LGA Contributions	<b>2</b>	172,661	143,436
Other Grants & Contributions	<b>2</b>	318,148	367,234
Interest Revenue	<b>2</b>	11,773	9,961
<b>Total Revenue</b>		<b>500,582</b>	<b>520,631</b>
<b>Operating Expenses</b>	<b>3</b>	<b>(438,644)</b>	<b>(190,302)</b>
<b>Surplus (deficit) for the year</b>		<b>61,938</b>	<b>330,329</b>
<b>Total Comprehensive Profit (Loss)</b>		<b>61,938</b>	<b>330,329</b>

*The accompanying Notes form part of these financial statements*

Galpins



**Murraylands and Riverland Local Government Association**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2020**

	<b>Note</b>	<b>2020 \$</b>	<b>2019 \$</b>
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	<b>4</b>	945,263	902,359
Trade and Other Receivables	<b>5</b>	20,585	750
<b>Total Current Assets</b>		<u>965,848</u>	<u>903,109</u>
<b>Total Assets</b>		<u>965,848</u>	<u>903,109</u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	<b>6</b>	3,567	2,766
<b>Total Current Liabilities</b>		<u>3,567</u>	<u>2,766</u>
<b>Total Liabilities</b>		<u>3,567</u>	<u>2,766</u>
<b>Net Assets</b>		<u>962,281</u>	<u>900,343</u>
<b>Member's Funds</b>			
Accumulated Surplus	<b>7</b>	962,281	900,343
<b>Total Members Funds</b>		<u>962,281</u>	<u>900,343</u>

*The accompanying Notes form part of these financial statements*

Murraylands and Riverland Local Government Association

STATEMENT OF CHANGES IN MEMBER'S FUNDS  
AS AT 30 JUNE 2020

	Note	Accumulated Surplus \$	Unspent funds reserve \$	Total \$
<b>2020</b>				
Balance at the beginning of the year:	7	900,343	-	900,343
Surplus for the year		61,938	-	61,938
Balance at the end of year		<u>962,281</u>	<u>-</u>	<u>962,281</u>
<b>2019</b>				
Balance at the beginning of the year:	7	570,014	-	570,014
Surplus for the year		330,329	-	330,329
Balance at the end of year		<u>900,343</u>	<u>-</u>	<u>900,343</u>

The accompanying Notes form part of these financial statements

Galpins

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2020**

	Note	2020 \$	2019 \$
<b>Cash from operating activities</b>			
Receipts from grants		316,148	367,234
Receipts from members		172,661	143,436
Interest received		11,773	9,961
less: increase/(decrease) in debtors		(19,835)	147,956
Payments to suppliers		(438,644)	(190,302)
add: increase/(decrease) in payables		801	(11,618)
<b>Net cash provided from operating activities</b>	<b>8</b>	<b>42,904</b>	<b>468,667</b>
<b>Net Increase in cash held</b>		<b>42,904</b>	<b>468,667</b>
Cash at beginning of financial year		902,359	435,692
<b>Cash at end of financial year</b>	<b>4</b>	<b>945,263</b>	<b>902,359</b>

*The accompanying Notes form part of these financial statements*

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

**Note 1: Statement of Significant Accounting Policies**

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

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

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

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

**(a) Comparatives**

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

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

**(b) Cash and cash equivalents**

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

**(c) Income taxes**

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

**(d) Goods and Services Tax (GST)**

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

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

**(e) Financial Instruments**

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

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

**Classification and subsequent measurement**

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

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

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

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

**(i) Loans and receivables**

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

**(ii) Financial liabilities**

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



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

**Impairment**

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

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

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

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

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

**Derogation**

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

**(f) Impairment of assets**

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

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



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

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

**(g) Revenue**

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

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

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

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

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

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

*New Accounting Standards implemented:*

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

**(h) Trade and other payables**

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

**(i) Trade and other receivables**

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

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

**(j) Critical Accounting Estimates and Judgments**

**Key estimates**

**(i) Impairment - general**

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

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

**Note 2: Revenue**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>M&amp;M LGA Contributions</b>		
Barn Baramera	21,423	21,319
Coorong District Council	15,266	14,120
DC of Karoonda East Murray	8,132	7,476
DC of Loxton Waikerie	23,071	27,566
Mid Murray Council	18,859	16,889
The Rural City of Murray Bridge	30,834	28,241
Renmark Paringa Council	19,032	18,965
Southern Mallee DC	9,784	8,880
SLRP surcharge	26,460	-
	<u>172,861</u>	<u>143,436</u>
 <b>Other Grants &amp; Contributions</b>		
Other Grants	-	-
Rubble Royalties	177,787	194,542
Regional Capacity Buildings	41,221	40,692
Community Wellbeing Alliance	-	75,000
Out Reach Program Income	-	25,000
Riverland Social Indicators	84,790	32,000
Regional Road Hierarchy Plan	12,350	-
	<u>316,148</u>	<u>367,234</u>
 <b>Interest Revenue</b>	 11,773	 9,961
 <b>Total Revenue</b>	 <u><u>500,582</u></u>	 <u><u>520,631</u></u>

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

**Note 3: Other Operating Expenses**

	2020	2019
	\$	\$
Allowances	3,032	2,862
Accounting software	50	50
Audit fees	3,100	3,050
Executive officer contract services	118,500	121,393
Insurance	5,922	4,325
Meeting expenses	1,780	4,815
Sundry expenses & fees	382	-
Strategic Planning	12,210	-
Administration Support	20,240	18,273
Legal Charter Review	1,741	490
CEO Succession Planning / Recruitment	-	7,302
MOB Social Planning Forum	-	2,818
<b>Project Expenditures:</b>		
Discretionary Projects	66,222	1,192
Community Wellbeing Initiative	55,812	-
Regional Capacity - Rubble Royalty Project	6,000	-
Regional Joint Planning Board	12,003	-
Regional Waste Strategy	-	900
Riverland Social Indicators	131,848	23,232
	<u>438,844</u>	<u>190,302</u>

**Note 4: Cash and cash equivalents**

	2020	2019
	\$	\$
Cash on hand	100	100
Cash at bank	67,311	136,180
LGFA Investment	877,852	768,080
	<u>945,263</u>	<u>902,360</u>

**Note 5: Trade and other receivables**

	2020	2019
	\$	\$
Trade Debtors	3,395	-
GST receivable / (payable)	17,189	-
Prepayments	-	750
	<u>20,585</u>	<u>750</u>

**Note 6: Trade and other Payables**

	2020	2019
	\$	\$
Payables	3,567	-
GST (receivable) / payable	-	2,766
	<u>3,567</u>	<u>2,766</u>

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

**Note 7: Accumulated Surplus**

	2020	2019
	\$	\$
Opening Balance	900,343	570,014
Surplus for the year	61,938	330,329
Balance at year end	<u>962,281</u>	<u>900,343</u>

*Note 1 reserves no longer used in relation to unspent funds as a result of change in accounting treatment.*

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

	2020	2019
	\$	\$
Net surplus for the year	61,938	330,329
Changes in assets and liabilities		
(Increase)/decrease in trade and other receivables	(19,835)	147,856
Increase/(decrease) in trade and other payables	801	(11,818)
Net cash provided from operating activities	<u>42,904</u>	<u>466,367</u>

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

### Note 9: Financial Instruments

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

#### Categorisation of Financial Instruments

	Note	2020		2019	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
<b>Financial Liabilities</b>		\$	\$	\$	\$
Trade and other Payables	6 (i)	3,567	3,567	2,766	2,766
<b>Total Financial liabilities</b>		<b>3,567</b>	<b>3,567</b>	<b>2,766</b>	<b>2,766</b>
<b>Financial Assets</b>					
Cash and cash equivalents	4	945,263	945,263	902,360	902,360
Trade and other Receivables	5	20,585	20,585	-	-
<b>Total Financial Assets</b>		<b>945,263</b>	<b>945,263</b>	<b>902,360</b>	<b>902,360</b>

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

#### i. Credit Risk

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

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

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

#### ii. Liquidity Risk

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

No assets have been pledged as security for any liabilities.



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

### iii. Market Risk

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

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

	2020		2019	
	% Weighted Average Interest rate	Carrying Value	% Weighted Average Interest rate	Carrying Value
<b>Financial liabilities</b>	\$	\$	\$	\$
Trade and other Payables	0%	3,567	0%	2,766
<b>Financial Assets</b>				
Cash at bank	0%	67,311	0%	136,180
LGFA Investment	1.8%	877,852	1.8%	766,080
Cash on hand	0%	100	0%	100
Trade and other Receivables	0%	20,585	0%	-

## Note 10: Contingent Liabilities and Contingent Assets

At 30 June 2020, the association is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in this financial report.

## Note 11: Capital Commitments

At 30 June 2020, the association is unaware of any capital or leasing commitments which have not already been recorded elsewhere in this financial report.

## Note 12: Events after the end of the reporting period

The World Health Organisation (WHO) announced a global health emergency on 31 January 2020 in relation to the 2019 novel coronavirus (COVID-19) outbreak. Since then, the Australian and South Australian governments have placed restrictions on business, sporting and social activities which will impact on the Association's revenue and expenses. At the date of this report, an estimate of the financial impact of these events cannot be made. The Association are ensuring adequate financial reserves are in place to manage any financial risks.



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

## Note 13: Economic Dependence

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

## Note 14: Related Party Transactions

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

	2020 \$
Chief Executive Officer Contract Services	118,500

Key management personnel include the CEO and President.

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

## Note 15: Capital Management

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

## Note 16: Association details

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

## Murraylands and Riverland Local Government Association

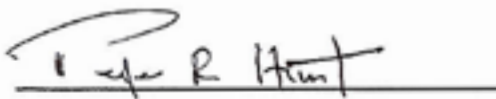
### STATEMENT BY MEMBERS FOR THE YEAR ENDED 30 JUNE 2020

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

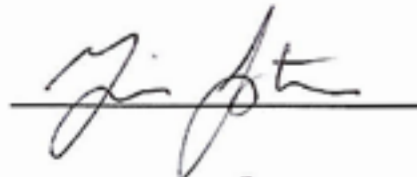
1. Presents a true and fair view of the financial position of Murraylands and Riverland Local Government Association as at 30 June 2020 and its performance for the year ended on that date in accordance with Accounting Standards and other mandatory professional reporting requirements.
2. At the date of this statement, there are reasonable grounds to believe that Murraylands and Riverland Local Government Association will be able to pay its debts as and when they fall due.

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

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



Name: PETER R. HUNT  
Position: President  
Date: 11-9-20



Name: TIM SMYTHE  
Position: Chief Executive  
Date: 14-9-20

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



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## INDEPENDENT AUDITOR'S REPORT

To the members of the Murraylands & Riverland Local Government Association

### Report on the Audit of the Financial Report

#### Opinion

We have audited the accompanying financial report of the Murraylands and Riverland Government Association ("the Association"), which comprises the balance sheet as at 30 June 2020, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by the Executive Officer and the Chairperson.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Association as at 30 June 2020, and its financial performance and its cash flows for the year then ended in accordance with the Australian Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

#### Basis for Opinion

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

#### Responsibility for the Financial Report

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

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

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

## Auditor's Responsibility for the Audit of the Financial Report

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

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

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

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

## GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



**Tim Muhlhausler** CA, Registered Company Auditor  
Partner

14 / 09 / 2020

David Chant CA, FCPA  
Simon Smith CA, FCPA  
David Sullivan CA, CPA  
Jason Seldel CA  
Renae Nicholson CA  
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## INDEPENDENT AUDITOR'S REPORT

### To the Members of the Murraylands & Riverland Local Government Association

#### Independent Assurance Report on the Audit of the Internal Controls of the Murray and Mallee Local Government Association

##### Opinion

We have audited the compliance of the Murraylands and Riverland Government Association (the Association) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Association to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2019 to 30 June 2020 have been conducted properly and in accordance with law.

In our opinion, the Murraylands and Riverland Government Association has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls established by the Association in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Association have been conducted properly and in accordance with law for the period 1 July 2019 to 30 June 2020.

##### Basis for Opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagements ASAE 3100 *Compliance Engagements*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Association has complied with Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2019 to 30 June 2020. ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

##### The Association's Responsibility for Internal controls

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

##### Our Independence and Quality Control

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



**Auditor's responsibility**

Our responsibility is to express an opinion on the Association's compliance with Section 125 of the Local Government Act 1999 in relation only to the Internal Controls established by the Association to ensure that financial transactions relating to 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 3100 Compliance Engagements, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Association has complied with Section 125 of the Local Government Act 1999 in relation only to the Internal Controls specified above for the period 1 July 2019 to 30 June 2020. ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

Our procedures included obtaining an understanding of 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 controls, assessing the risk that a material weakness exists, and testing and evaluating the design and implementation of controls on a sample basis based on the assessed risks.

**Limitations of Controls**

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

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

**Limitation of Use**

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

**GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS**

**Tim Muhlhausler** CA Registered Company Auditor

Partner

14 / 09 / 2020







**Renmark  
Paringa  
Council**

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Monday	9am – 5pm
Tuesday	9am – 5pm
Wednesday	9am – 5pm
Thursday	9am – 5pm
Friday	9am – 5pm

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