Mid Murray Council

2022-2023

Annual Report

ABOUT MID MURRAY COUNCIL

Location:	1 hour east of Adelaide CBD
Population:	9,415
Rateable properties:	10,574 (as at 30 June 2023)
Area:	6,273 square kilometres
Operating Income:	$31.1 million
Operating Expenditure:	$34 million
Staff:	92 (FTE)

Mid Murray Council is pleased to present its Annual Report for 2022/2023.

This report outlines Mid Murray Council's performance over the 2022/2023 financial year against the objectives of the *Annual Business Plan & Budget 2022/2023*, Council's four year Strategic Plan, *Our Plan 2020-24*, and the *Long Term Financial Plan*.

This report is designed to meet Council's obligations under Section 131 of the *Local Government Act 1999*.

Council's website mid-murray.sa.gov.au provides more information about Mid Murray Council's activities, policies and plans for the future.

If you would like more information about any item in this report, please visit mid-murray.sa.gov.au, email postbox@mid-murray.sa.gov.au or phone 08 8569 0100.

ACKNOWLEDGEMENT OF COUNTRY

Mid Murray Council would like acknowledge and pay respect to the Traditional Custodians of the land: the Ngadjuri, Ngaiawang, Ngangaruku, Ngarkat, Ngarrindjeri, and Peramangk Peoples of the Mid Murray lands and waters.

It is upon their ancestral areas that the Mid-Murray Council meets and operates, and Council pays respect to Elders, past and present, and their spiritual beliefs and connections to land and waters, which are of continuing importance to the those First Nations Peoples of today.

Council further acknowledges the contributions and important role that Aboriginal and Torres Strait Islander Peoples continue to play within its shared community, and to the cultural authority of Aboriginal and Torres Strait Islander Peoples visiting or attending the Council area from other areas of South Australia and Australia.

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MESSAGE FROM THE MAYOR & CHIEF EXECUTIVE OFFICER

The past year has been one of the most challenging for Council and our community.

Our district is no stranger to natural disasters, however the 2022/2023 River Murray flood was one of the most damaging in living history.

Council responded to the situation early, putting in place temporary levees where possible to protect key infrastructure and communities. The sheer size and scale of the flood, however, required an enormous response from Council, emergency services, and our community.

Over 2,300 properties were inundated – about 35% of all homes in the Mid Murray district. Council itself has spent an estimated $9.4M on flood response, mitigation and clean-up measures for 2022/2023. Our impacted assets included the Mannum Dock Discovery Centre, 28 Community Wastewater Systems including treatment and sewerage plants, 19 public toilets, 155km of roads, over 30 open space areas including riverfront reserves, playgrounds and campgrounds, 80 river facilities such as boat ramps, jetties, pontoons, landings and the Morgan and Mannum caravan parks.

We are extremely grateful to the emergency services who responded to and supported us through the flood, as well as the State and Federal Governments, and the many other agencies, organisations and our community, who have assisted with flood recovery.

Our community, in particular, has shown its strength in a time of crisis by coming together to support each other. We have always admired our community's strong connections, resilience, commitment to service and optimistic outlook, but to see it swing into action during a disaster was truly inspiring.

Council continues to count the cost of the flood, with the clean-up and repair works remaining a priority into 2023/2024. We will work to secure funding to cover these costs from outside sources wherever possible to reduce the impact on our community and ratepayers.

The flood and its impact on Council's resources has also resulted in delays to some projects, including infrastructure works. Council will seek to prioritise these projects in 2023/2024.

In response to the floods, Council's advice on a number of changes to State building and planning rules was adopted by the SA Government. This includes raising finished floor levels and restricting underfloor enclosures on any new buildings built in flood-prone areas. It is hoped these changes, along with others adopted, will lead to more buildings that are better designed to withstand future floods.

The past year has been one of change within Council also. At the November 2022 Local Government Elections, new Mayor Simone Bailey was elected, along with six new Councillors who joined two returning Councillors. This was also the first election that incorporated changes made through Council's Representation Review that reduced the number of Elected Members from nine to eight.

As with many organisations, Council was impacted by substantial operating cost increases during 2022/2023, due largely to soaring inflation. In February 2023, the Essential Services Commission of SA (ESCOSA) reported that Council's financial position was potentially unsustainable. ESCOSA's recommendations reflected Council's own commitment to financial sustainability and our work to identify efficiencies and cost savings continues to ensure our community is getting value for money for the services, infrastructure and programs it needs.

This work will continue into 2023/2024 as Council revises its Strategic Plan with a view to identifying our community's essential priorities, and areas of further future savings and efficiencies. This will ensure that the work we do over the next decade meets our community's requirements and expectations, while also returning Council to a more sustainable long-term financial position.

A highlight for the year was the adoption of Council's first Reconciliation Action Plan (RAP). This plan will assist Council as it works to support reconciliation within the organisation into the future. Council will be guided by both its RAP on measures to better support local First Nations peoples.

Council is committed to working with our community and will continue to actively do this, noting that this is an area that Council can improve.

We look forward to working closely with our community into 2023/2024 as we reshape our Strategic Plan and work towards a brighter future together.

Ben Scales	Simone Bailey
Chief Executive Officer	Mayor

STRATEGIC MANAGEMENT FRAMEWORK

Council is committed to an integrated approach to strategic planning.

Council's Strategic Plan, *Our Plan 2020-24*, outlines how it will implement its Purpose, Ambition, Strategies and Framework set out in the *Long Term Financial Plan*, and informs the *Annual Business Plan & Budget* process.

Council's *Long Term Financial Plan* is used to guide the organisation's financial decision to ensure Council remains financially sustainable in the medium to long term while still achieving the objectives detailed in Council's Strategic Plan.

The Council's Strategic Management Framework ensures:

- accountability to the community;
- effective use of existing resources to maximise economic, social, and environmental outcomes;
- accurate measuring and reporting processes;
- a strong knowledge base for decision making;
- clear strategic directions and corporate goals; and
- effective administrative and governance procedures.

COUNCIL'S STRATEGIC PLAN - *OUR PLAN 2020-24*

In November 2020, Council adopted a four Year Strategic Plan – *Our Plan 2020-24*.

Our Plan 2020-24 built on the foundations of the previous strategic plan, the *Community Plan 2016-2020*, which was developed in partnership with the community by Council in 2016.

The community played a key component in the development of *Our Plan 2020-24* and a thorough community consultation process was undertaken to inform the direction of the plan.

Our Plan 2020-24 sets the direction for the business for four (4) years, and covers the period from 1 July 2020 to 30 June 2024, and shapes the future of Council's operations.

Each Theme of *Our Plan 2020-24* has identified Strategic Goals, as well as key activities and measures to drive and deliver clear outcomes and accountability.

Yearly operational plans are developed for each 12-month period to guide operational deliverables.

Our Plan 2020-24 is the key instrument for the delivery of programs and services to the community and the long-term financial sustainability of Council and guides the development of Council's *Annual Business Plan & Budget 2022/2023*.

Our Plan 2020-24 sets out Council's purpose, ambition and strategic goals of the organisation, as set out below:

Council's Purpose

Work collaboratively to strengthen and enrich our community

Council's Ambition

Prosperity. Liveability. Sustainability

Theme 1 - Our Business

Through effective leadership, our Council is sustainable, innovative and values our community and dedicated staff.

Strategic Goals

1. We are customer focussed and deliver quality outcomes for our community
2. We are financially responsible, accountable and efficient with our community's money
3. Our processes and systems identify, prioritise and reduce risk to Council's operations.
4. Our team is valued and we are an employer of choice
5. Our Council is united and provides leadership to our community
6. Our Community is engaged and we consult and communicate effectively

Theme 2 - Our Community

Our community is healthy, engaged and connected with a strong sense of pride and belonging

Strategic Goals

1. Our community is engaged, thriving, supported and connected
2. The significance of our volunteers and their contribution to the community is recognised
3. The health, wellbeing and resilience of our community is enhanced
4. Our region has appropriate open spaces and facilities to encourage sport, recreation and active lifestyles
5. We have thriving and welcoming community organisations and sporting clubs
6. Aboriginal and Torres Strait Islander heritage and culture is acknowledged, valued, preserved and celebrated
7. Our community connects with our region's heritage and charm

Theme 3 - Our Environment

Our unique environment is valued, preserved and protected for future generations

Strategic Goals

1. Our natural environment and assets are preserved, protected and enhanced to ensure enjoyment by future generations
2. Our reliance on water from the River Murray is reduced to ensure its protection and viability
3. Our townships and holiday home areas balance development with respect for the river and its ecology
4. Our Carbon footprint is reduced
5. Our community are adaptive to a changing climate
6. Our townships develop in a sustainable manner with less demand for resources
7. Our historical sites and buildings are fostered as key assets of community interest

Theme 4 - Our Growth

Our region is thriving through opportunities created by economic development, population growth and tourism.

Strategic Goals

1. Support and encourage economic growth and the development of a diverse business sector
2. Build on our critical infrastructure and technology network
3. Grow our population
4. Develop our diverse tourism sector
5. Our cultural and natural environment assets are leveraged in a sustainable manner
6. Our historical sites and buildings are fostered as key assets of community interest

Theme 5 - Our Lifestyle

Our region is welcoming, vibrant and a sustainable place to live, work and play

Strategic Goals

1. Our infrastructure is responsibly managed and our delivery is planned and sustainable
2. Our diverse community and region is supported by a quality, safe and sustainable public realm
3. Our townships and open spaces are vibrant and welcoming
4. Our infrastructure complements and reflects the character of our natural environment and heritage

ANNUAL BUSINESS PLAN AND STRATEGIC PLAN REPORTING

The *Annual Business Plan 2022/2023* was prepared in accordance with the priorities of Council's *Long Term Financial Plan* and *Our Plan 2020-24*, whilst ensuring the financial targets adopted by Council are met.

The key projects for 2022/2023 were as follows, noting that Council's ability to deliver Strategic objectives and initiatives across the period was impacted significantly by the 2022/2023 River Murray flood on Council's resources and focus:

Our Business: Key Activities 2022/2023		
Key Activity	**Status**	**Comment**
Implement on-ledger full cost attribution for all Financial reporting	**Ongoing**	To be completed in 2023/2024.
Investigate replacement of the current payroll system.	**In progress**	Business case completed, Infrastructure and Field Services have a requirement to implement a new resource booking application prior to decommissioning the present payroll system.
Review Council's Business Continuity Plan	**Completed**	Business Continuity Plan reviewed and updated, V4.2 issued December 2022
Review of customer service delivery	**Completed**	Implementation of phase one of improvements, being a single number for contacting the council.
Implementation of outcomes from the Mannum Waters Separate Rate consultation	**Completed**	Mannum Separate Rate declared in 2022/2023 (first of fifteen years)
Implementation of Email Cloud services	**Completed**	
Review and improve communication resilience at main office locations.	**Completed**	Office and depot sites have been transitioned from old technology network tower system, and have been replaced with dual technology communication methods, NBN and 4G (failover) for improved connectivity and built in redundancy.
Development of e-communication to ratepayers.	**Ongoing**	Commencement of initial planning, to be implemented in 2023/2024

Our Community: Key Activities 2022/2023		
Key Activity	**Status**	**Comment**
Implement Mid Murray Council's *Reflect Reconciliation Action Plan*	**In progress**	Priority deliverables from the Mid Murray Reconciliation Reflect Action Plan have been actioned. 2022/2023 has been developed, endorsed by Reconciliation Australia and adopted by Council.
Review of Community Services facilities to identify areas for continuous improvement	**In progress**	Community surveys and data analysis has commenced. Review and improvement strategies to be progressed in 2023/2024
Construction of the Murray Coorong Trail - Swan Reach to Nildottie	**In progress**	The construction of this section of the Murray Coorong Trail incorporating Swan Reach and Nildottie townships is underway. Stage due for completion in 2023/2024
Seek funding opportunities, in partnership with neighbouring Council's, to construct remaining sections of the Murray Coorong Trail	**Ongoing**	Working collaboratively with Rural City of Murray Bridge, Coorong District Council and Department of Environment and Water to consider future funding opportunities for the Trail's construction as well as levee stabilisation and repair following the 2022/2023 River Murray Flood. $410,000 of funding was secured for the detailed design through the Murray Darling Basin Economic Development Program. An external contractor engaged and the detailed design is in the process of being developed.
Implementation of Council's *Disability Action & Inclusion Plan*	**Ongoing**	Continual review of Council's DAIP. Discussions held with LGAIN & DHS on a more simplified DAIP for 2025-2029 including templates. During 2023/2024 financial year; in-house training to EMs on DAIP; on-going access audits/DAIP input with all departments. A further 2 actions completed, 21 on-going and 2 yet to start.
Implementation of the *Regional Public Health Plan* priorities	**Ongoing**	Implementation of the Regional Public Health Plan priorities continues with a focus on wellbeing, resilience and healthy living. Continuation and further improvements in our mosquito management program and immunisation program, and engage the local food handlers through training and community engagement to improve their food safety knowledge.

Our Community: Key Activities 2022/2023		
Key Activity	**Status**	**Comment**
Delivery of targeted health and wellbeing programs and services	**Ongoing**	Continued to partner with stakeholders to deliver appropriate health and wellbeing programs as well as providing information to support community.
Partner with community to implement initiatives of the "Mid Murray Our Town" Mental Health Plan	**Ongoing**	Support of the Mid Murray Our Town (MMOT) initiative has continued to be delivered , with a refined focus on the Swan Reach and surrounding communities as directed by feedback from The Fay Fuller foundation. Key focus areas, which are: connection within communities, reducing stigma and mental health training, education and upskilling of community to support their own and peers wellbeing.
Delivery of the Community Grants program	**Completed**	Community Grant funding to the value of $46,833.81 was awarded to community groups for the 2022/2023 financial year.
Health and Medical Services advocacy	**Ongoing**	A health and medical services review has commenced, with further work to be progressed in the 2023/2024 financial year.
Mid Murray Family Connections Collective Impact Initiative and advocacy	**Ongoing**	The initiative continues to identify opportunities to reduce childhood vulnerability and improve family wellbeing.
Partner with Mannum Oval Complex user groups to plan, advocate and prioritise the future of the site	**Ongoing**	Working collaboratively with all users of the site to establish long term goals and needs. Assisted to create an overarching incorporated committee.
Develop a Volunteer Management Program	**Ongoing**	All Volunteer Management Procedures have been updated. Review of position descriptions and training needs analysis is ongoing, new position descriptions have been created for 44 volunteer position titles. Training needs analysis has been reviewed. Volunteer Policy and Procedure reviewed awaiting endorsement.
Provide support to committees and networks – eg the Mid Murray Suicide Prevention network, Mannum Institute Committee	**Ongoing**	Support is provided to community groups to build their capacity to strengthen development, participation and sustainability.

Our Environment: Key Activities 2022/2023		
Key Activity	**Status**	**Comment**
Progression under the *Planning, Development & Infrastructure Act 2016*	**Ongoing**	Submissions on various aspects of the Planning and Design Code have been completed, as well as advocating for improved, localised planning policy. Work will continue in this space to advocate for amended planning policy, particularly following the 2022/2023 Flood Event.
Development of Truro Township Masterplan	**Completed**	The Masterplan was endorsed at the October 2023 Council meeting, following community consultation.
Finalisation of design and costing for Wongulla CWMS	**Completed**	Final costing and design details have now been received from the design Engineers. This information has been provided to the LGA who will determine whether the project will proceed to full construction, subject to public consultation.
Finalisation of Council's Building Asset Management Plan	**Completed**	The Building Asset Management Plan has been endorsed by Council.
Implementation of Council's Disability Access & Inclusion Plan	**Ongoing**	Continual review of Council's DAIP. Discussions held with LGAIN & DHS on a more simplified DAIP for 2025-2029 including templates. During 2022/2023 financial year; in-house training to EMs on DAIP; on-going access audits/DAIP input with all departments. A further 2 actions completed, 21 on-going and 2 yet to start.
Implementation of the Regional Public Health Plan	**Ongoing**	Implementation of the Regional Public Health Plan priorities continues with a focus on wellbeing, resilience and healthy living. Continuation and further improvements in our mosquito management program and immunisation program, and engage the local food handlers through training and community engagement to improve their food safety knowledge.
Implementation of Animal Management Plan 2020-2025	**Ongoing**	Implementation of reviewed dog registration fees and rebates. Upgrade to Mannum dog pound commenced. Further objectives of the Animal Management Plan continue to be implemented.

Our Environment: Key Activities 2022/2023		
Key Activity	**Status**	**Comment**
Development of Mid Murray Growth Strategy	**Ongoing**	Yet to commence, subject to budget or funding.
Development of Mid Murray Council Environmental Management Plan	**Ongoing**	Yet to commence, subject to budget or funding.
Mannum Institute Stage 2 progression of design and costings for retaining wall and stormwater	**Ongoing**	Works to be scoped and discussions to be held with adjoining land owners.

Our Growth: Key Activities 2022/2023		
Key Activity	**Status**	**Comment**
Implementation of the Astro Tourism strategy for the River Murray International Dark Sky Reserve	**Ongoing**	Priorities within the strategy continue to progress, including advocating for funding and promotion, and will continue to be implemented across 2023/2024.
Development of Economic Development strategy	**In progress**	Work has commenced on the strategy development and budget secured for the employment of an Economic Development Officer, and this will be progressed in 2023/2024.
Regional infrastructure advocacy, including the delivery of the Truro bypass	**Ongoing**	Secured funding to undertake a master plan for Truro and deliver associated works as part of the Truro bypass project.
Complete a land supply and housing option audit	**Ongoing**	Funding applied for to undertake land supply and housing audit.
Partnering with RDA to undertake a skills audit of business capability in the region	**Ongoing**	Impacted by the River Murray flood.
Reviewing and updating Tourism strategy for the region **&** **Implementation of the Astro Tourism strategy for the River Murray International Dark Sky Reserve**	**Ongoing**	This work had been stalled by the River Murray flood. Focus has been on the development of strategic priorities for both the Mid Murray Heritage & Maritime Committee and Dark Sky Committee, with a review and updated tourism strategy for the region to follow.
Delivery of Mannum waterfalls open space plan	**Ongoing**	Impacted by the River Murray flood. Negotiations continue with adjoining land owners, once finalised, development of master plan can commence.
Partnering with stakeholders on the development of a Strategic plan for Ngaut Ngaut	**Ongoing**	No progress due to Native Title issues.
Completion of PS Canally restoration project and the Mannum Murray River Heritage Tourism project	**Ongoing**	Both projects were impacted by the River Murray flood, however continue to be delivered post flood. Will be completed across 2023/2024.

Our Lifestyle: Key Activities 2022/2023		
Key Activity	**Status**	**Comment**
Murraylands & Riverland Local Government Association Regional Transport Strategy	**Completed**	MRLGA is leading the project and work remains ongoing as the strategy is a living document.. In line with the strategy, Council has adopted its Road Hierarchy and Maintenance Standards which align with the Regional Network Strategy and subsequent Road Management Plan. Murraylands Road construction funding opportunities remain. Current stage being completed.
Marine Facilities Asset Management Plan	**In progress**	Deferred due to the River Murray flood event response and recovery.
Swan Reach Riverfront Masterplan – delivery of adopted master plan	**In progress**	Stages within the Masterplan are nearing completion for the current budget allocation. Len White Reserve Playground and facilities are near completion with the riverbank reclamation to be completed when current river levels subside.
Delivery of Our Lifestyle Murray Darling Basin Economic Development Program funding Projects	**In progress**	Planning, consultation and project scope commenced for the Blanchetown Playground. Project deferred due to flood inundation. Project recommenced post flood.
Re-sheeting of unsealed roads throughout Council area in accordance with Council's Transport Asset Management Plan	**In progress**	Works progressed and redirected as required due to all available resources being redirected to flood preparation and recovery. Transport Asset Management Plan works are being reviewed and reprioritised with an accelerated program adopted.
Murraylands Road - Design and commencement of seal from the Morgan sealed end towards Blanchetown (approx. 8 kms)	**In progress**	Murraylands Road realignment and seal work commenced. Remains a work in progress.
Infrastructure and Transport Asset Management Plan - Review	**In progress**	Review was put on hold due to the River Murray flood.

ANNUAL FINANCIAL STATEMENTS

Council has received an independent audit report from its external auditors for Council's annual financial statements and an independent report for internal financial controls.

The Annual Financial Statements are attached at **Appendix 2.**

OUR ORGANISATION

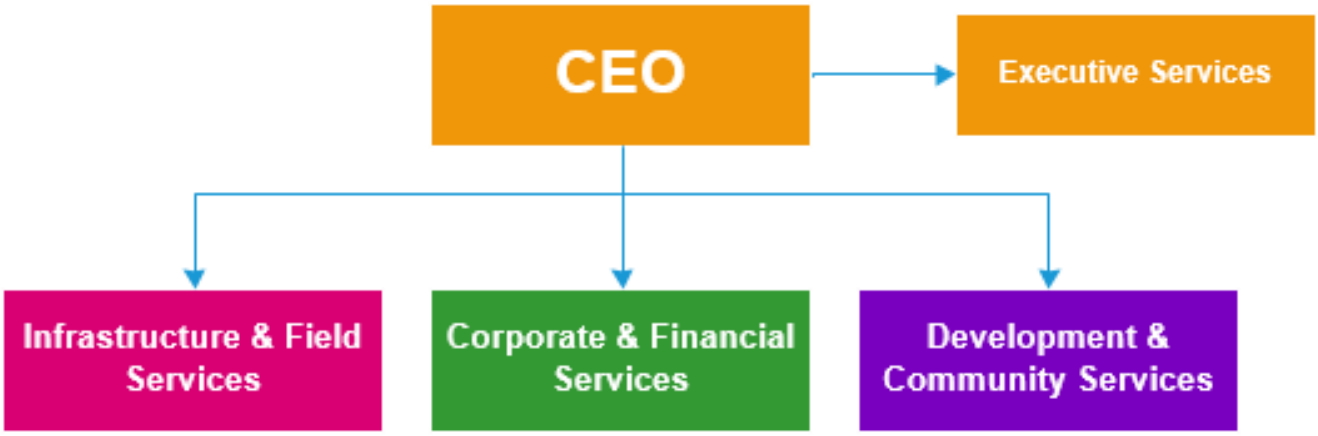
Senior Management Team

Council's Senior Management Team (SMT) currently consists of the Chief Executive Officer, Director Corporate & Financial Services, Director Infrastructure & Field Services, Director Development & Community Services and Manager Strategy, Innovation & Governance.

The SMT is responsible for leading and developing the administration, as well as building the organisational capability and culture required to deliver the vision, strategies and framework set out in Council's *Our Plan 2020-24*.

The members of the executive team are paid a salary package, which varies for each individual. These packages include 10.5 per cent compulsory superannuation and the provision of a motor vehicle for unrestricted private use, in lieu of overtime and in accordance with Council's *Motor Vehicle Policy.*

Organisational Chart



Staff Overview

Staff numbers as at 30 June 2023 are shown as Full-Time Equivalent (FTE) while the gender ratio is reflective of headcount, the difference in these figures reflects the number of part-time staff employed by Mid Murray Council; and highlights the flexible working conditions that are offered to employees.

DIVISION	STAFFING NUMBERS
Executive Services & Tourism	14
Corporate & Financial Services	19
Development & Community Services	22
Infrastructure & Field Services	45
Total	100

DIVISION	FEMALE	MALE	TOTAL
Executive Services & Tourism	10	4	14
Corporate & Financial Services	16	3	19
Development & Community Services	14	8	22
Infrastructure & Field Services	3	42	45
Total	43	57	100

Staff Gifts & Benefits

The following table is a summary of the gifts or benefits inclusive of amounts exceeding $50.00 that were received by members of staff in for the 2022/2023 Financial Year, funded entirely or in part by Council.

Name of Staff Member	Date Given or Received	Description of Gift or Benefit	Value $	Reason
-	-	-	-	-

Staff Member Interstate and International Travel

The following is a summary of details of interstate and international travel undertaken by Council staff members during 2022/2023 funded entirely or in part by Council. The table excludes prescribed interstate[1] travel.

Name	Destination	Value $	Reason for Travel
-	-	-	-

[1] Prescribed interstate travel is defined by Regulation 35(3) of the *Local Government (General) Regulations 2013*

Organisational Development

Mid Murray Council continues to deploy initiatives that impact on employee engagement, organisational performance, innovation in the work environment and most importantly, a positive experience for employees and customers when interacting with the Council.

Staff have undertaken training and development in the areas such as:

- Chainsaw
- Computer Workstation
- Council Member Training
- DrumMuster
- Electrical Test Tagging
- First Aid Provide Basic Emergency Life Support
- First Aid Provide Cardiopulmonary Resuscitation
- First aid Provide First Aid
- Hearing Test 2 yearly
- Interment of Bodily remains in Council Cemeteries
- Introduction to Information Management via State Records SA
- Introduction to Local Government
- IRC ICC Training
- iResponda Essentials
- Mosquito Management Course
- Playground Inspection Training
- Poly Welding
- Responsible Service of Alcohol RSA
- Risk Management Policy and Framework
- RTW Training Managers and Supervisors
- Safe Environments Reporting Child Abuse and Neglect
- Safe food handling
- Volunteer training
- Warden ECO
- WHS Policies and Procedure refresher
- WZTM Workzone Traffic Management 3yr
- Zone Emergency Management Committee ZEMC induction presentation

OUR COUNCIL

Mid Murray Council Overview

The Mid Murray Council was formed on 1 July 1997 through the amalgamation of the District Council of Mannum, District Council of Morgan, District Council of Ridley-Truro and a portion of the District Council of Mount Pleasant.

The Council area comprises land within regions generally known as the Murraylands, Riverland and the eastern slopes of the Mount Lofty Ranges.

The Principal Office of Council is situated in Mannum. This is the site for Council's administration, infrastructure & field services, community services and finance functions.

The Cambrai Council office houses the planning, building control and maintenance, environmental health and regulatory services functions.

The Morgan & Districts and Blanchetown Community Hubs provide a Council office, libraries, community services and Centrelink access points.

The Mid Murray Council covers an area of 6,273 square kilometres.

The township of Mannum is located 89 kilometres east of Adelaide on the banks of the Murray River.

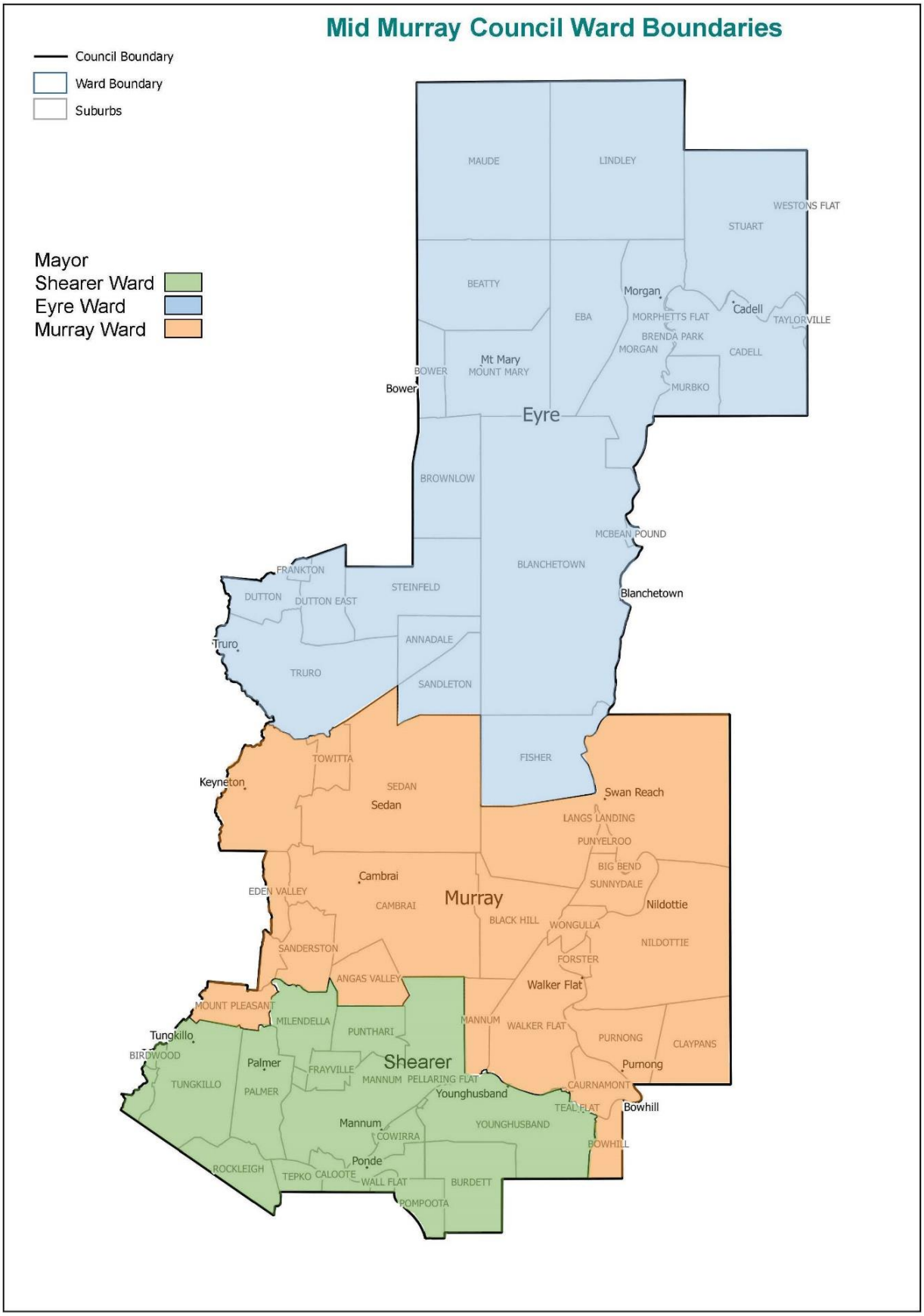
The Mid Murray Council's road network is extensive and is the second largest of local government areas in South Australia totalling 3,383 kilometres.

Mid Murray Council shares boundaries with eight (8) other South Australian councils plus the Outback Areas Community Development Trust.

Surrounding Councils are:

- Rural City of Murray Bridge;
- Barossa Council;
- Regional Council of Goyder;
- Light Regional Council;
- Adelaide Hills Council;
- District Council of Mount Barker;
- District Council of Loxton Waikerie; and
- District Council of Karoonda East Murray.

Mid Murray Council Ward Boundary Map



Elector Representation

The representation quota is the number of electors for the Council area divided by the number of Elected Members (including the Mayor).

Mid Murray's Council representation quota is 1:880 with 6,870 electors and compares with other similar councils.

Council	Total Electors	Quota
Berri Barmera	7,500	833
Clare & Gilbert Valleys	6,850	685
Naracoorte Lucindale	5,833	530
Renmark Paringa	6,626	736

Source: *Electoral Commission SA 2022/2023 (available from LGA SA)*

Representation Review

Councils in South Australia are required to undertake a representation review in accordance with Section 12 of the *Local Government Act 1999* (the Act) at least once in each 'relevant period'. The 'relevant period' is a period set by the Minister responsible for the Act by notice in the Gazette.

Following the conduct of its representation review process in 2021, Council resolved that:

- the name of the Council (Mid Murray Council) would be retained;
- the Council would continue to be a district council;
- the Principal Member of the Council would continue to be a Mayor, elected by the community at Council-wide elections;
- the Council would continue to divide its area into three (3) wards, although with changes to current ward boundaries to ensure compliance with the ward quota tolerance limit;
- the current ward names be retained, namely:
  - Ward 1 – Shearer Ward;
  - Ward 2 – Eyre Ward;
  - Ward 3 – Murray Ward; and
- Council would comprise eight (8) ward councillors (plus a popularly elected Mayor).

Following public consultation Council's the *Representation Review Report to Electoral Commissioner* was referred and certified by the Electoral Commissioner, with the new composition and structure taking effect from the November 2022 periodic election.

Elected Members

Councils are part of the democratic framework of Australia and the community gets the chance to elect its Elected Members every four (4) years.

The most recent Council Elections were held in November 2022, with the next election scheduled for November 2026.

More information about Council elections is available on the Electoral Commission of South Australia website.

Set out below are details of the Elected Members of Mid Murray Council:

Prior to November 2022 Election

Mayor	Dave Burgess
Eyre Ward	Cr Kevin Myers
	Cr John Forrester
	Cr Dennis McCarthy (until 28 October 2021)
	Cr Debra Brokenshire (from 8 March 2022)
Murray Ward	Cr Jeff Hall
	Cr Steven Hennessy
Shearer Ward	Cr Simone Bailey – Deputy Mayor 2021
	Cr Kirsty MacGregor
	Cr Peter Raison
	Cr Peter Smith OAM

Following the November 2022 Election

Mayor	Simone Bailey
Eyre Ward	Cr John Forrester - Deputy Mayor
	Cr Jen Davis
Murray Ward	Cr Geoff Barber
	Cr Ros Schultz
Shearer Ward	Cr Kirsty MacGregor
	Cr Victoria Hammond
	Cr Kelly Gladigau
	Cr Mandy Toczek McPeake

Elected Member Allowances & Benefits

Section 76 of the *Local Government Act 1999* provides that Elected Members are entitled to receive an allowance that is determined by the Remuneration Tribunal of South Australia.

The remuneration is adjusted annually by a formula prescribed by the *Local Government (Members Allowances and Benefits) Regulations 2010*.

Allowances & Benefits	
Mayoral Allowance	$ 65,753 plus a fully maintained vehicle for Council related business
Elected Member Annual Allowance	$ 16,438
Presiding Member Annual Allowance (includes Elected Member allowance)	$ 20,548
Total amount paid to other Elected Members including presiding member allowances, and allowances for members of the Council Assessment Panel & Audit Committee	$ 236,013

Elected Members

The following table is a summary of the gifts or benefits inclusive of amounts exceeding $50.00 that were received by Elected Members in for the 2022/2023 Financial Year funded entirely or in part by Council.

Elected Member	Date Given or Received	Description of Gift or Benefit	Value $	Reason
Cr Peter Smith OAM	17 October 2022	Framed Certificate and engraved gift	$ 91	Appreciation for service to Council upon completion of term.
Cr Peter Raison	17 October 2022	Framed Certificate and engraved gift	$ 91	Appreciation for service to Council upon completion of term.
Cr Jeff Hall	17 October 2022	Framed Certificate and engraved gift	$ 91	Appreciation for service to Council upon completion of term.
Cr Kevin Myers	17 May 2023	Framed Certificate and engraved gift	$ 91	Appreciation for service to Council upon completion of term.
Cr Steven Hennessy	17 October 2022	Framed Certificate and engraved gift	$ 91	Appreciation for service to Council upon completion of term.

Elected Member Interstate and International Travel

The following is a summary of details of interstate and international travel undertaken by members of Council during 2022/2023 funded entirely or in part by Council. The table excludes prescribed interstate travel[2].

Elected Member	Destination	Reason for Travel	Value $
-	-	-	-

Elected Member Training Seminars and Conferences

In accordance with the Mid Murray Council's Elected Member Training & Development Policy Council, members were provided with the opportunity to undertake training and development activities during 2022/2023, as per the table below:

Elected Member Training Seminars & Conferences		
Elected Member	**Date**	**Details**
1/07/2022 to 16/11/2022		
Mayor Dave Burgess	5/08/2022	Kelledy Jones Local Government Elections breakfast
	25/08/2022	LGA Roads & Works Conference
	27/10/2022 to 28/10/2022	LGA Conference and AGM
Cr Debra Brokenshire	5/08/2022	Kelledy Jones Local Government Elections Breakfast
	25/08/2022	LGA Roads & Works Conference
	27/10/2022 to 28/10/2022	LGA Conference and AGM
Cr Jeff Hall	27/10/2022 to 28/10/2022	LGA Conference and AGM
Cr Peter Smith OAM	5/08/2022	Kelledy Jones Local Government Elections Breakfast
Cr Simone Bailey	4/07/2022	LGA Behavioural Management Framework (Council Members) update
	5/07/2022	LGA Behavioural Management Framework (Principal Members) update
	5/08/2022	Kelledy Jones Local Government Elections Breakfast

[2] Prescribed interstate travel is defined by Regulation 35(3) of the *Local Government (General) Regulations 2013*

Elected Member Training Seminars & Conferences		
Elected Member	**Date**	**Details**
17/11/2022 to 30/6/2023		
Mayor Simone Bailey	23/11/2022	MRLGA Board Member Media training
	1/12/2022	Council Member Training - Module 1 - Behaviour
	1/12/2022	Council Member Training - Module 2 - Civic
	1/12/2022	Council Member Training - Module 3 - Legal
	17/2/2023 to 18/2/2023	Principal Member - Module 1 - Behaviour
	17/2/2023 to 18/2/2023	Principal Member - Module 2 - Civic
	21/3/2023	Council Member Training - Module 4 - Strategy & Finance - Part 1
	24/03/2023	State/Local Government Economic Partnership Forum
	14/04/2023	Local Government Association SA Ordinary General Meeting and Conference
	13/06/2023 to 16/06/2023	Australian Local Government Association National General Assembly
Cr John Forrester	1/12/2022	Council Member Training - Module 1 - Behaviour
	1/12/2022	Council Member Training - Module 2 - Civic
	1/12/2022	Council Member Training - Module 3 - Legal
	21/3/2023	Council Member Training - Module 4 - Strategy & Finance - Part 1
	12/05/2023	Deputy Mayor Forum
Cr Jen Davis	1/12/2022	Council Member Training - Module 1 - Behaviour
	1/12/2022	Council Member Training - Module 2 - Civic
	1/12/2022	Council Member Training - Module 3 - Legal
	21/3/2023	Council Member Training - Module 4 - Strategy & Finance - Part 1
Cr Geoff Barber	1/12/2022	Council Member Training - Module 1 - Behaviour
	1/12/2022	Council Member Training - Module 2 - Civic
	1/12/2022	Council Member Training - Module 3 - Legal
	21/3/2023	Council Member Training - Module 4 - Strategy & Finance - Part 1
	24/03/2023	State/Local Government Economic Partnership Forum

Elected Member Training Seminars & Conferences		
Elected Member	**Date**	**Details**
Cr Ros Schultz	1/12/2022	Council Member Training - Module 1 - Behaviour
	1/12/2022	Council Member Training - Module 2 - Civic
	1/12/2022	Council Member Training - Module 3 - Legal
	17/03/2023	Assessment Panel Training for Elected Members
	21/3/2023	Council Member Training - Module 4 - Strategy & Finance - Part 1
Cr Kirsty MacGregor	4/07/2022	LGA Behavioural Management Framework (Council Members) update
	5/07/2022	LGA Behavioural Management Framework (Principal Members) update
	5/08/2022	Kelledy Jones Local Government Elections Breakfast
	17/03/2023	Assessment Panel Training for Elected Members
	21/3/2023	Council Member Training - Module 4 - Strategy & Finance - Part 1
	24/03/2023	State/Local Government Economic Partnership Forum
Cr Victoria Hammond	1/12/2022	Council Member Training - Module 1 - Behaviour
	1/12/2022	Council Member Training - Module 2 - Civic
	1/12/2022	Council Member Training - Module 3 - Legal
	21/3/2023	Council Member Training - Module 4 - Strategy & Finance - Part 1
	24/03/2023	State/Local Government Economic Partnership Forum
Cr Kelly Gladigau	1/12/2022	Council Member Training - Module 1 - Behaviour
	1/12/2022	Council Member Training - Module 2 - Civic
	1/12/2022	Council Member Training - Module 3 - Legal
	21/3/2023	Council Member Training - Module 4 - Strategy & Finance - Part 1
Cr Mandy Toczek McPeake	1/12/2022	Council Member Training - Module 1 - Behaviour
	1/12/2022	Council Member Training - Module 2 - Civic
	1/12/2022	Council Member Training - Module 3 - Legal
	21/3/2023	Council Member Training - Module 4 - Strategy & Finance - Part 1
	24/03/2023	State/Local Government Economic Partnership Forum
	14/04/2023	Local Government Association SA Ordinary General Meeting and Conference

MEMBER BEHAVIOUR

The following reports contraventions of Chapter 5 Part 4 Division 2 - Member Behaviour, of the *Local Government Act 1999* and the total cost incurred by Council during the 2022/2023 Financial Year in relation to these contraventions:

Total number of contraventions: Nil

Total costs incurred in relation to complaints alleging contravention: $14,178 [3]

The following reports of contraventions of section 75G – Health and Safety Duties, of the *Local Government Act 1999* and the total cost incurred by Council during the 2022/2023 Financial Year in relation to these contraventions:

Total number of contraventions: Nil

Total costs incurred in relation to complaints alleging contravention: Nil

DECISION MAKING STRUCTURE

The Local Government system is integral to the democratic system of government in Australia and provides vital infrastructure, social and environmental support for communities.

Mid Murray Council is responsible for providing strategic direction for the local area, planning and development control, setting policy, providing and maintaining infrastructure and services, and regulating activities whilst complying with and enforcing many diverse pieces of legislation.

Mid Murray Council operates autonomously within the framework of the *Local Government Act 1999*, and the elected body may delegate authority to the Chief Executive Officer in accordance with legislative requirements, budgets, strategic planning policy and corporate structure.

Mid Murray Council has a number of committees that assist in the decision-making process.

Council Meetings

Council Meetings are an important part of the Mid Murray Council's operations.

The decisions made by the Elected Members at formal Council Meetings provide the direction and authority for the ongoing operation of the Council.

Following the November 2022 periodic election, Council meetings were held on the third Tuesday of every month at 9:30am at the Council Chambers, Main Street, Cambrai, with appropriate adjustments to accommodate public holidays.

All Council Meetings were open to the public and were conducted in accordance with the *Local Government Act 1999* and the *Local Government (Procedures at Meetings) Regulations 2013*; with the exception of items that were identified as falling within the provision of Section 90 of the *Local Government Act 1999*.

These items were considered in confidence and members of the public were excluded from the meetings during those items.

[3] Figure represents costs for finalisation of contraventions occurring prior to and during the 2021/2022 Financial Year.

COUNCIL COMMITTEES

Under Section 41 of the *Local Government Act 1999*, the Council has the power to establish committees that will assist Council in the performance of its functions. These committees make recommendations to the Council.

A brief summary of the functions, and membership for each committee is as follows.

More information on Council's committees may be obtained from Council's website.

2018-2022 TERM OF COUNCIL COMMITTEES

Aboriginal & Torres Strait Islander Advisory Committee

The Aboriginal & Torres Strait Islander Committee provides support for Council to achieve its strategic objectives in relation to its Mid Murray Reflect *Reconciliation Action Plan*.

The Committee's primary role is to advise Council of the key issues, concerns and priorities of the Aboriginal and Torres Strait Islander community, particularly as they relate to Council business and responsibilities.

Membership comprises of two (2) Elected Members and six (6) Independent Community Members who are either, members of the local Aboriginal and Torres Strait Islander community; and/or representatives from the various Traditional Custodian groups or organisations of the Mid Murray Council area; and/or representatives from community organisations, agencies and service providers that have a focus on the provision of services to Aboriginal and Torres Strait Islander communities.

- Ms Amy Della-Sale – Presiding Member
- Ms Ebony Marshall
- Mr Grant Rigney
- Ms Ivy Campbell
- Ms Margaret Sumner
- Mr Robert Agius
- Cr Kirsty MacGregor
- Cr Deb Brokenshire
- Mayor Dave Burgess (ex officio)

The sitting fees were as follows:

- Independent Community Members $100.00 per meeting attended and travel allowance for the use of their private vehicle to travel to and from meetings.
- No other sitting fees were received for this Committee.

The Terms of Reference for the Aboriginal & Torres Strait Islander Advisory Committee are available on Council's website.

Audit Committee

Mid Murray Council's Audit Committee is a statutory required committee, established under Section 126 of the *Local Government Act 1999*.

The Committee is appointed by Council and is tasked with reviewing the annual financial statements and Business Plan, monitoring financial indicators and targets in the *Long Term Financial Plan*, obtaining independent professional advice and liaising with the Council's auditor.

The Committee also has oversight of the Council's risk management and audit initiatives and is a source of advice to the Council and Chief Executive Officer.

Membership comprises of two (2) independent members and three (3) Elected Members:

- Mr David Whitbread – Presiding Member
- Mr Peter Fairlie-Jones – Deputy Presiding Member
- Cr Simone Bailey
- Cr Jeff Hall
- Cr Dennis McCarthy - until October 2021
- Cr Kirsty MacGregor
- Mayor Dave Burgess (ex officio)

The sitting fees were as follows:

- Presiding Member $688.00 per meeting attended
- Independent Member $550.00 for two meetings & $564 for two meetings attended
- No other sitting fees were received for this Committee.

The Terms of Reference for the Audit Committee are available on Council's website.

CEO Performance Management Committee

The purpose and function of the Chief Executive Officer Performance Management Committee is to undertake the assessment of the Chief Executive Officer's performance with reference to the Strategic Goals and duties as outlined in their Employment Agreement.

Membership comprises of five (5) Elected Members:

- Mayor Dave Burgess– Presiding Member
- Cr Simone Bailey
- Cr Steve Hennessy
- Cr Kevin Myers
- Cr Peter Raison

No sitting fees were received for this Committee.

The Terms of Reference for the Chief Executive Officer Performance Management Committee are available on Council's website.

Community Grants Assessment Committee

The purpose and function of the Community Grants Assessment Committee enable the efficient application of the Community Grants Policy to ensure Council's community grants are allocated in a consistent, fair and equitable manner.

Membership comprises of three (3) Elected Members:

- Cr Dennis McCarthy– Presiding Member – until October 2021
- Cr Jeff Hall - Deputy Presiding Member
- Cr Deb Brokenshire
- Cr Peter Raison
- Mayor Dave Burgess (ex officio)

The sitting fees were as follows:

- Presiding Member per the Elected Member Allowance for a non-prescribed Committee.
- No other sitting fees were received for this Committee.

The Terms of Reference for the Community Grants Assessment Committee are available on Council's website.

Community Wastewater Management System (CWMS) Advisory Committee

The purpose and function of the Community Wastewater Management System (CWMS) Advisory Committee is to provide support and oversight to Council in the management of the CWMS infrastructure; review the functions and operations of Council's CWMS infrastructure in line with the relevant Infrastructure and Asset Management Plan; and make recommendation to Council regarding significant financial or operational matters as deemed necessary by the Committee.

Membership comprises of four (4) Elected Members, and two (2) Property Owner Representatives:

- Cr Jeff Hall – Presiding Member
- Cr Peter Raison – Deputy Presiding Member
- Cr John Forrester
- Ms Dawn Prust
- Mr David Whitbread
- Mayor Dave Burgess (ex officio)

The sitting fees were as follows:

- Presiding Member per the Elected Member Allowance for a non-prescribed Committee.
- Independent Member $100.00 per meeting attended
- If Independent Members are required to attend formal Council training or workshops

$100.00 per workshop.

- No other sitting fees were received for this Committee.

The Terms of Reference for the Community Wastewater Management System Advisory Committee are available on Council's website.

Dark Sky Committee

The purpose and function of the Dark Sky Committee is to ensure the ongoing and annual accreditation of the River Murray International Dark Sky Reserve (RMIDSR), to promote the RMIDSR as a valuable asset in a sustainable manner in accordance with Mid Murray Council's Strategic Plan and to oversee the implementation of Mid Murray Council's *Astro Tourism Strategy.*

Membership comprises of two (2) Elected Members and five (5) Community Members with experience or an interest in the fields of astronomy, tourism, education and the natural environment:

- Cr Kevin Myers
- Cr Steve Hennessy
- Mr Chris Tugwell – Community Member
- Mr Don Bursill – Community Member
- Mr Bill Nehmy – Community Member
- Ms Leila Kasprzak – Community Member
- Mr Andrew Philpott – Community Member
- Mayor Dave Burgess (ex officio)

No sitting fees were received for this Committee.

The Terms of Reference for the Dark Sky Committee are available on Council's website.

Economic Development & Commercial Enterprises Committee

The Economic Development & Commercial Enterprises Committee is for the purposes of identifying opportunities to leverage Council assets, whilst forecasting infrastructure requirements, for developing strategies that support economic across the Council area.

Membership comprises of four (4) Elected Members:

- Mayor Dave Burgess – Presiding Member
- Cr Simone Bailey – Deputy Presiding Member
- Cr Jeff Hall
- Cr Steve Hennessy

No sitting fees were received for this Committee.

The Terms of Reference for the Economic Development & Commercial Enterprises Committee are available on Council's website.

Mannum Main Street Working Party

Mannum Main Street Working Party is for the purposes of promoting Mannum Main Street's unique characteristics, its cultural traditions, historic character and events to shoppers, stakeholders, investors, and tourists.

Membership comprises of four (4) Elected Members from the Shearer Ward, two (2) Mannum shop business owners, and one (1) representative from the Mannum Progress Association:

- Cr Simone Bailey – Presiding Member
- Cr Kirsty MacGregor – Deputy Presiding Member
- Cr Peter Raison
- Cr Peter Smith
- Mr Rob Brown – Business Owner
- Mr David Hartley – Business Owner
- Mr Colin Vigar – Mannum Progress Association Representative
- Mayor Dave Burgess (ex officio)

No sitting fees were received for this Committee.

The Terms of Reference for the Mannum Main Street Working Party are available on Council's website.

Mid Murray Maritime & Heritage Committee

The Mid Murray Maritime and Heritage Committee provides support for Council to achieve its strategic objectives in relation to its heritage and maritime assets along with the broader tourism sector, and assistance with the promotion of heritage and maritime opportunities to drive tourism outcomes and raise awareness of the Mid Murray Council area's cultural heritage, with emphasis on the history of the River Murray.

Membership comprises of a Presiding Member, two (2) Elected Members, six (6) Community Representatives with experience or an interest in Mid Murray Council's heritage and maritime assets.

- Cr Kevin Myers - Presiding Member
- Cr Kirsty MacGregor
- Cr John Forrester
- Holly Bousignac
- Dianne Hausler
- Warren Newton
- Les Penley
- Andrew Plumer
- Phil Reed
- Mayor Dave Burgess (ex officio)

The Terms of Reference for the Mid Murray Maritime and Heritage Committee are available on Council's website.

Open Space & Recreation Committee

The Open Space & Recreation Committee provides advice to Council regarding land dedications, the development of open space, recreation and reserve areas, and open space, recreation and reserve strategy development. The Committee monitors the use of open space, recreation and reserves. The Committee assists in the development and implementation of a Disability Discrimination Action Plan and ensures consideration is given to disability access for open space, recreation and reserve areas strategies and strategy development.

Membership comprises of one (1) Elected Member of each Ward, and a minimum of one (1) community member with relevant recreation/open space/reserve area background and a minimum of one (1) community member with a relevant background in disability access, to a maximum of four (4) community members:

- Cr Kevin Myers – Presiding Member
- Cr Steve Hennessy – Deputy Presiding Member
- Cr Kirsty MacGregor
- Mr Jim Moss – Community Member
- Ms Rohie Griffiths – Community Member
- Mayor Dave Burgess (ex officio)

The sitting fees were as follows:

- Presiding Member per the Elected Member Allowance for a non-prescribed Committee.
- No other sitting fees were received for this Committee.

The Terms of Reference for the Open Space & Recreation Committee are available on Council's website.

Strategic Planning & Development Policy Committee

The Strategic Planning & Development Policy Committee is a statutory committee established pursuant to Section 41 of the *Local Government Act 1999* and Section 101A of the now repealed *Development Act 1993*. The Committee's primary role is to 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.

Membership comprises of three (3) Elected Members:

- Cr Kevin Myers – Presiding Member
- Cr Jeff Hall
- Cr Steve Hennessy
- Mayor Dave Burgess (ex officio)

The sitting fees were as follows:

- Presiding Member per the Elected Member Allowance for a Prescribed Committee.
- No other sitting fees were received for this Committee.

The Terms of Reference for the Strategic Planning & Development Policy Committee are available on Council's website.

Waste Management Advisory Committee

The purpose of the Waste Management Advisory Committee is to provide guidance to Council for the provision of waste services to the community; review the overall operations of all waste services (including transfer stations and landfill) and recommend charges/fees.

Membership comprises of two (2) Elected Members from the Shearer Ward, one (1) Elected Member from the Murray Ward, and one (1) Elected Member from the Eyre Ward.

- Cr Peter Raison – Presiding Member
- Cr Simone Bailey
- Cr Jeff Hall
- Cr Dennis McCarthy - until October 2021
- Cr Deb Brokenshire
- Mayor Dave Burgess (ex officio)

The sitting fees were as follows:

- Presiding Member per the Elected Member Allowance for a Prescribed Committee.
- No other sitting fees were received for this Committee.

The Terms of Reference for the Waste Management Advisory Committee are available on Council's website.

Council Assessment Panel

The Council Assessment Panel (CAP) is established under the *Planning, Development and Infrastructure Act 2016*) and operates under the Terms of Reference derived from the legislation.

Membership comprises of four (4) Independent members, one (1) Elected Member, and an Acting Presiding Member:

- Mr Bruce Ballantyne – Presiding Member
- Dr Iris Iwanicki – Acting Presiding Member
- Mr David Altmann
- Mr Ross Bateup
- Cr Kevin Myers
- Mrs Cheryle Pedler – Deputy Member

The sitting fees were as follows:

- Presiding Member $450.00 per meeting attended
- Independent Member $350.00 per meeting attended
- Elected Members $Nil per meeting attended
- If Independent Members are required to attend formal Council training or workshops held on the same day as a scheduled meeting, no additional sitting fees are paid.

More information on the Council Assessment Panel may be obtained from Council's website.

2022-2026 TERM OF COUNCIL COMMITTEES

Audit & Risk Committee

Mid Murray Council's Audit Committee is a statutory required committee, established under Section 126 of the *Local Government Act 1999*.

The Committee is appointed by Council and is tasked with reviewing the annual financial statements and Business Plan, monitoring financial indicators and targets in the *Long Term Financial Plan*, obtaining independent professional advice and liaising with the Council's auditor.

The Committee also has oversight of the Council's risk management and audit initiatives and is a source of advice to the Council and Chief Executive Officer.

From January 2023 the Audit Committee was renamed the Audit & Risk Committee and membership comprised of three (3) independent members and two (2) elected members with no ex-officio.

- Mr David Whitbread – Presiding Member
- Mr Peter Fairlie-Jones – Deputy Presiding Member
- Mr Robert Reiman
- Mayor Simone Bailey
- Cr Mandy Toczek McPeake

The sitting fees were as follows:

- Presiding Member $750.00 per meeting attended
- Independent Member $600.00 per meeting attended
- No other sitting fees were received for this Committee.

The Terms of Reference for the Audit Committee are available on Council's website.

CEO Performance Review Committee

The purpose and function of the Chief Executive Officer Performance Management Committee is to undertake the assessment of the Chief Executive Officer's performance with reference to the Strategic Goals and duties as outlined in their Employment Agreement.

Membership comprises of four (4) Elected Members:

- Mayor Simone Bailey - Presiding Member
- Cr Geoff Barber
- Cr John Forrester
- Cr Kelly Gladigau

No sitting fees were received for this Committee.

The Terms of Reference for the Chief Executive Officer Performance Review Committee are available on Council's website.

Community Grants Assessment Committee

The purpose and function of the Community Grants Assessment Committee enable the efficient application of the Community Grants Policy to ensure Council's community grants are allocated in a consistent, fair and equitable manner.

Membership comprises of three (3) Elected Members:

- Cr Geoff Barber – Presiding Member
- Cr Mandy Toczek-McPeake - Deputy Presiding Member
- Cr John Forrester
- Mayor Simone Bailey (ex officio)

The sitting fees were as follows:

- Presiding Member per the Elected Member Allowance for a non-prescribed Committee.
- No other sitting fees were received for this Committee.

The Terms of Reference for the Community Grants Assessment Committee are available on Council's website.

Dark Sky Committee

The purpose and function of the Dark Sky Committee is to ensure the ongoing and annual accreditation of the River Murray International Dark Sky Reserve (RMIDSR), to promote the RMIDSR as a valuable asset in a sustainable manner in accordance with Mid Murray Council's Strategic Plan and to oversee the implementation of Mid Murray Council's *Astro Tourism Strategy.*

Membership comprises of two (2) Elected Members and five (5) Community Members with experience or an interest in the fields of astronomy, tourism, education and the natural environment:

- Mr Andrew Philpott – Presiding Member/Community Member
- Cr Ros Schultz
- Cr Victoria Hammond
- Mr Chris Tugwell – Community Member
- Mr Don Bursill – Community Member
- Mr Bill Nehmy – Community Member
- Ms Leila Kasprzak – Community Member
- Mayor Simone Bailey (ex officio)

No sitting fees were received for this Committee.

The Terms of Reference for the Dark Sky Committee are available on Council's website.

Mid Murray Maritime & Heritage Committee

The Mid Murray Maritime and Heritage Committee provides support for Council to achieve its strategic objectives in relation to its heritage and maritime assets along with the broader tourism sector, and assistance with the promotion of heritage and maritime opportunities to drive tourism outcomes and raise awareness of the Mid Murray Council area's cultural heritage, with emphasis on the history of the River Murray.

Membership comprised of eight (8) independent members two (2) elected members and the Mayor as ex officio.

- K Myers (Presiding Member)
- Cr John Forrester
- Cr Jen Davis
- Dianne Hausler
- Warren Newton
- Les Penley
- Andrew Plumer
- Phil Reed
- Sean Grear
- Brett Lanthios (1 meeting only)
- Mayor Simone Bailey (ex officio)

The Terms of Reference for the Mid Murray Maritime and Heritage Committee are available on Council's website.

Strategic Growth & Economic Activation Committee

The Strategic Growth & Economic Activation Committee is for the purposes of:

- overseeing the development and review of key Council documents and projects, including (but not limited to) strategic documents, plans and policies for the future sustainable advancement, activation or preservation of land and assets within the Council area;
- undertaking strategic planning and monitoring directed at achieving orderly planning and economic development and activation within the Council area;
- reviewing land uses for future development, activation or preservation, ensuring consideration is given to universal design and disability access and inclusion for open space, recreation and reserve area strategies and strategic development;
- considering plans, policies and practices that foster and promote investment, attraction and sustainable growth in the Mid Murray area;
- exploring and developing plans that maximise new investment and economic growth prospects in a holistic manner within the Mid Murray area; and
- assessing District Action Plans to support sustainable planning and projects to develop social cohesion within townships of the Council area.

Membership comprises of one (1) Elected Member of each Ward, and four (4) community members with experience or an interest in economic development and commercial enterprises; strategic and sustainable land use planning; universal design, and access and inclusion planning; and community and social planning:

- Cr Kirsty MacGregor
- Cr Victoria Hammond
- Mr David Hartley – Community Member
- Ms Kitty Schiansky – Community Member
- Mr Matt Loader – Community Member
- Mr Neville Byrne – Community Member
- Mayor Simone Bailey (ex officio)

The sitting fees were as follows:

- Presiding Member per the Elected Member Allowance for a non-prescribed Committee.
- No other sitting fees were received for this Committee.

The Terms of Reference for the Strategic Growth & Economic Activation Committee are available on Council's website.

Council Assessment Panel

The Council Assessment Panel (CAP) is established under the *Planning, Development and Infrastructure Act 2016* (the PDI Act). The CAP is convened under the PDI Act and operates under the Terms of Reference derived from the legislation.

Membership comprises of four (4) Independent members, one (1) Elected Member.

- Mr David Altmann – Presiding Member
- Dr Iris Iwanicki
- Mr Ross Bateup
- Mrs Cheryle Pedler
- Cr Kevin Myers – until October 2022
- Cr Kirsty MacGregor – from November 2022
- Deputy Member – currently vacant

The sitting fees were as follows:

- Presiding Member $450.00 per meeting attended
- Independent Member $350.00 per meeting attended
- Elected Members $Nil per meeting attended
- If Independent Members are required to attend formal Council training or workshops and these are held on the same day as a scheduled meeting, no additional sitting fees are paid.

The Terms of Reference for the Council Assessment Panel are available on Council's website.

More information on the Council Assessment Panel may be obtained from Council's website.

Meeting Times, Dates, Agendas & Minutes

Agendas and minutes for the Mid Murray Council and Committee meetings, and information regarding Elected Members Briefings are available at Council's website.

CONFIDENTIALITY 2022/2023

In accordance with Section 90(1) of *the Local Government Act 1999* all Council and Committee meetings were conducted in a place open to the public.

On every occasion that the provision to exclude the public within Section 90(2) of the *Local Government Act 1999* was utilised, the minutes included the proceedings for making a confidentiality order and the grounds on which the order was made.

The table below shows the number of confidentiality orders issued during the 2022/2023 financial year.

Section 91(7) & (9) 1 of the Local Government Act 1999	Number
Council	13
Audit and Risk Committee	0
CEO Performance Management Committee	1
Dark Sky Committee	0
Economic Development & Commercial Enterprises Committee	1
Mannum Main Street Working Party	2
Mid Murray Maritime & Heritage Committee	0
Open Space and Recreation Committee and Community Grants	0
Strategic Planning & Development Policy Committee	0

The table below shows the confidentiality orders made during the financial year, the grounds for those orders, and on what date, if any, the order expired or was lifted.

Council/ Committee	Subject	Grounds	Period of Confidentiality/Revoked/ Expired
Council 12 July 2022	20.1.2 - CEO Performance Management Committee Minutes - 23 June 2022	90(3)(a)	Retained in confidence and not available for public inspection until the review process has been finalised.
Chief Executive Officer Performance Management Committee 29 July 2022	7.1 - CEO Annual Performance Review - 2022-2023	90(3)(a)	Retained in confidence and not available for public inspection for a period of two (2) years after the cessation of the Chief Executive Officer's employment.
Council 9 August 2022	20.2.1 - Chief Executive Officer Annual Performance Review 2021/2022	90(3)(a)	Minutes & Report retained in confidence and not available for public inspection until the matter has been finalised; and attachments to Report not available for public inspection for a period of two (2) years after the cessation of the Chief Executive Officer’s employment

Council/ Committee	Subject	Grounds	Period of Confidentiality/Revoked/ Expired
Council 13 September 2022	20.1.1 - Code of Conduct - Determination	90(3)(a)	Released 12/10/2022
Council 13 September 2022	20.1.2 - Code of Conduct - Direction	90(3)(a)	Released 12/10/2022
Council 20 December 2022	19.1.1 - 2023 Australia Day Awards	90(3)(a)	Released 26/01/2023
Council 20 December 2022	19.1.2 - Code of Conduct - Determination	90(3)(a)	Released at meeting 20/12/2022
Council 20 December 2022	19.2.1 - Appointment of Independent Audit Committee Member	90(3)(a)	Attachments to Report retained in confidence and not available to the public until the required Annual Review of confidential items on the basis their release would involve unreasonable disclosure of information concerning the personal affairs of Independent Audit Committee Member applicants. Released Minutes & Report. 20/12/2022.
Council 18 April 2023	19.1.1 - Community Member Appointment - Mid Murray Heritage & Maritime Committee	90(3)(a)	Attachments to Report retained in confidence and not available for public inspection for a period of two (2) years. Released Minutes & Report 26/04/23.
Council 16 May 2023	19.1.1 - Update - TTEG Claim	90(3)(i)	Minutes, Report, attachments & associated discussions remain confidential until released pursuant to a resolution of Council.
Council 20 June 2023	19.1 - Annual Review of Confidential Items	90(3)(a)(b)(d)(g)(h)(i)(j)(k)	Released at the meeting 20/06/23.
Council 20 June 2023	19.2 - Confidential Minutes of the CEO Performance Review Committee Meeting held on 6 June 2023	90(3)(a)	Minutes, Report, attachments & associated discussions remain confidential until released pursuant to a resolution of Council.

A cumulative total of 70 confidentiality orders made by Council or its Committees under section 91(7) remained operative from the date the new reporting requirements under *Local Government (General) Regulation 22A* commenced.

The following table shows all items remaining in confidence from 11 April 2017 up to and including June 2023, the grounds for those orders and on what date, if any, the order expired or was lifted.

Council/ Committee	Subject	Grounds	Period of Confidentiality
Council 11 April 2017	9.2.3 – Morgan Caravan Park	90(3)(b)(i) & (ii)	Not available for public inspection for a period of 12 months.
Council 13 June 2017	10.2.9 - Mannum Waters Development Update (Including Boat Ramp) Report – Legal Advice	90(3)(h) & (i)	Not available for public inspection for a period of five (5) years, or until the matter is finalised.
Council 11 July 2017	9.2.5 - Mannum Waters Update – Legal Advice, Development Deed And Water Licensing	90(3)(h) & (i)	Not available for public inspection for a period of five (5) years.
Commercial Enterprises Working Party 31 August 2017	Item E – Morgan Caravan Park	90(3)(b)(i) & (ii)	Not available for public inspection for a period of 12 months.
Council 12 September 2017	19.15 - Commercial Enterprises Working Party Minutes - Morgan Caravan Park	90(3)(b)(i) & (ii)	Not available for public inspection for a period of 12 months.
Council 12 December 2017	16.1.1 – Mannum Waters Development Infrastructure and Water Allocation Update	90(3)(h) & (i)	Not available for public inspection for a period of five (5) years, or until the matter is finalised.
Council 13 February 2018	16.1.1 – Mannum Waters Water Allocation Update	90(3)(h) & (i)	Not available for public inspection for a period of five (5) years, or until the matter is finalised.
Council 10 April 2018	16.1.1 – Mannum Waters Water Allocation Update	90(3)(h) & (i)	Not available for public inspection for a period of five (5) years, or until the matter is finalised.
Council 10 July 2018	18.1.1 – Mannum Waters – Legal Advice	90(3)(h) & (i)	Not available for public inspection for a period of five years, or until the matter is finalised.
Council 11 December 2018	20.2.1 – Township Roads, Dutton	90(3)(h)& (j)	Not available for public inspection for a period of five (5) years, or until the matter is finalised.
Council 15 January 2019	Late Item - Legal Advice, Staffing Matter	90(3)(g) & (h)	In accordance with the legal advice received and that this order remain confidential and not available for public inspection until all parties are deceased.

Council/ Committee	Subject	Grounds	Period of Confidentiality
Council 12 March 2019	20.1.1 – Mannum Waters – Legal Action Update	90(3)(h) & (i)	Not available for public inspection for a period of five (5) years.
Council 14 May 2019	20.1.1 – Morgan Riverside Caravan Park	90(3)(b)(i) & (ii)	Attachments - Not available to the public for a period of 12 months.
Council 11 June 2019	20.1.1 – Confidential – Mannum Waters – Legal Action Update	90(3)(h) & (i)	Not available for public inspection for a period of five (5) years, or until the matter is finalised.
Council 13 August 2019	20.1.1 – Mannum Waters – Legal Action Update	90(3)(h) & (i)	Not available for public inspection for a period of five (5) years, or until the matter is finalised.
Council 13 August 2019	20.2.1 – Dutton Township Roads	90(3)(h) & (j)	Not available for public inspection until the matter has been resolved and that this order be reviewed every five (5) years, or release once matter is finalised.
Council 10 September 2019	20 – Late Item - Mannum Waters – Legal Action Update	90(3)(h) & (i)	Not available for public inspection for a period of five (5) years.
Council 8 October 2019	20.1.2 – Waste Collection / Disposal Service(s) for Pelican Point, Brenda Park & Scotts Creek – Legal Proceedings	90(3)(h) & (i)	Not available for public inspection for a period of five (5) years, or release once matter is finalised.
Economic Development & Enterprises Committee 24 October 2019	9.1.1 – Morgan Riverside Caravan Park	90(3)(b)(i) & (ii)	Not available for public inspection for a period of 12 months.
Council 12 November 2019	19.1.1 – Morgan Riverside Caravan Park	90(3)(b)(i) & (ii)	Not available for public inspection for a period of 12 months.
Council 12 November 2019	19.1.2 – Mannum Waters – Legal Action Update	90(3)(h) & (i)	Not available for public inspection for a period of five (5) years, or until the matter is finalised.
Council 12 November 2019	19.2.2 - Evaporation Loss – Mannum Waters	90(3)(d), (h) & (i)	Not available for public inspection for a period of five (5) years, or until the matter is finalised.
Council 12 November 2019	19.3.1 – Confidential – Chief Executive Officer Probationary Performance Review	90(3)(a)	CEO Probation Report - Not available for public inspection until two (2) years after the cessation of employment.

Council/ Committee	Subject	Grounds	Period of Confidentiality
Council 10 December 2019	19.2.1 - Request for Rebate – Closure of East Front Road	90(3)(a)	Not available for public inspection until the sale of property, or five (5) years from date of report.
Economic Development & Enterprises Committee 26 May 2020	9.1 – Morgan Riverside Caravan Park	90(3)(b)(i) & (ii)	Not available for public inspection for a period of 12 months.
Chief Executive Officer Performance Management Committee 26 May 2020	7.1 – Chief Executive Officer Performance Review	90(3)(a)	Not available for public inspection until two (2) years after the cessation of employment.
Council 9 June 2020	20.1.1 Confidential – Economic Development and Commercial Enterprises Committee Minutes – 26 May 2020	90(3)(b)(i) & (ii)	Not available for public inspection for a period of 12 months.
Council 9 June 2020	20.3.1 Confidential – COVID-19 Individual Requests for Rate Rebate	90(3)(a)	Not available for public inspection for a period of 12 months.
Council 9 June 2020	20.4.1 Confidential – Chief Executive Officer Performance Management Committee Minutes – 26 May 2020	90(3)(a)	Not available for public inspection until two (2) years after the cessation of employment.
Audit Committee 28 July 2020	9.1 Appointment of External Auditor	90(3)(k)	Not available for public inspection for a period of five (5) years.
Council 11 August 2020	20.1.1 – Commercial Lease Relief COVID-19	90(3)(a)	Not available for public inspection until COVID Direction implications expire.
Economic Development & Commercial Enterprises Committee 20 August 2020	9.1 – Morgan Riverside Caravan Park	90(3)(b)(i) & (ii)	Not available for public inspection for a period of 12 months.
Council 8 September 2020	20.1.1 – Economic Development and Commercial Enterprises Committee Minutes - 20 August 2020	90(3)(b)(i) & (ii)	Not available for public inspection for a period of 12 months.
Council 8 September 2020	20.2.2 – Mid Murray Support Services	90(3)(i)	Not available for public inspection for a period of five (5) years, or until the matter is finalised.

Council/ Committee	Subject	Grounds	Period of Confidentiality
Council 8 September 2020	20.2.3 – Confidential - Release of Confidential Investigation Report: Code of Conduct Investigation	90(3)(a)	Released 15/06/2023
Chief Executive Officer Performance Management Committee 30 October 2020	6.1 – Chief Executive Officer Performance Review report	90(3)(a)	Not available for public inspection until 2 years after the cessation of employment.
Council 10 November 2020	20.2.1 – Agreement for Variation of Lease COVID-19	90(3)(a)	Not available for public inspection until COVID Direction implications are expire.
Council 10 November 2020	20.3.1 Chief Executive Officer Performance Management Committee Minutes - 30 October 2020	90(3)(a)	Not available for public inspection until two (2) years after the cessation of employment.
Council 19 January 2021	20.1.1 Appointment of Independent Audit Committee Members	90(3)(a)	Attachments - Not available to the public until the required Annual Review of confidential items on the basis their release would involve unreasonable disclosure of information concerning the personal affairs of Independent Audit Committee Member applicants.
Council 9 March 2021	20.1.1 – Advice on Leasing Arrangement	90(3)(h)	Not available for public inspection for a period of five (5) years, or until the matter is finalised.
Council 13 July 2021	20.1.1 - TTEG Claim	90(3)(i)	Remain confidential until all legal actions have concluded and the result has been reported to Council.
CEO Performance Management Committee 28 September 2021	7.1 - CEO Annual Performance Review - 2021-2022	90(3)(k)	Minutes & Report - Retained in confidence and not available for public inspection until a contract has been awarded. Attachments - Retained in confidence and not available for public inspection for a period of two (2) years.
Council 12 October 2021	20.1.1 - TTEG Update - Confidential & Subject to Legal Professional Privilege	90(3)(i)	Remain confidential until all legal actions have concluded and the outcome has been reported to Council.

Council/ Committee	Subject	Grounds	Period of Confidentiality
Council 12 October 2021	20.1.3 - Minutes of the CEO Performance Management Committee meeting – 28 September and CEO Annual Performance Review process - 2022/2023	90(3)(k)	Minutes, Report & Attachment 1 - Retained in confidence and not available for public inspection until a contract has been awarded. Attachments 2 to 5 - Remain confidential and not available for public inspection until 2 years after the cessation of employment.
Chief Executive Officer Performance Management Committee 2 December 2021	7.1 - Chief Executive Officer's Annual Performance Review 2020/2021	90(3)(a)	Minutes & Report - Not available for public inspection until the matter has been finalised. Attachments - Remain confidential and not available for public inspection until 2 years after the cessation of employment.
Council 14 December 2021	20.1.4 - Minutes of the CEO Performance Management Committee meeting - 2 December 2021 & Chief Executive Officer's Annual Performance Review 2020/2021	90(3)(a)	Minutes & Report - Not available for public inspection until the matter has been finalised. Attachments - Remain confidential and not available for public inspection until 2 years after the cessation of employment.
Council 12 April 2022	20.1.2 - Mid Murray Heritage & Maritime Committee Composition	90(3)(a)	Attachments - Retained in confidence and not available to the public for a period of one (1) year.
Council 10 May 2022	20.1.1 - Mid Murray Aboriginal and Torres Strait Islander Advisory Committee Composition	90(3)(a)	Attachments - Retained in confidence and not available to the public for a period of two (2) years.
Chief Executive Officer Performance Management Committee 23 May 2022	7.1 - CEO Performance Review - Six Month Progress Report	90(3)(a)	Attachments - Remain confidential until the matter has concluded.
Council 14 June 2022	20.2.1 - Appointments to Dark Sky Committee	90(3)(a)	Attachments - Retained in confidence and not available for public inspection for a period of two (2) years.
Chief Executive Officer Performance Management Committee 23 June 2022	7.1 - CEO Annual Performance Review - 2022-2023	90(3)(k)	Minutes & Report - Retained in confidence and not available for public inspection until a contract has been awarded. Attachments - Not available for public inspection for a period of two (2) years after the cessation of the Chief Executive Officer's employment.
Council 12 July 2022	20.1.2 - CEO Performance Management Committee Minutes - 23 June 2022	90(3)(a)	Minutes & Report - Not available for public inspection until the review process has been finalised.

Council/ Committee	Subject	Grounds	Period of Confidentiality
Chief Executive Officer Performance Management Committee 29 July 2022	7.1 - CEO Annual Performance Review - 2022-2023	90(3)(a)	Minutes & Report - Not available for public inspection for a period of two (2) years after the cessation of the Chief Executive Officer's employment.
Council 9 August 2022	20.2.1 - Chief Executive Officer Annual Performance Review 2021/2022	90(3)(a)	Minutes & Report - not available for public inspection until the matter has been finalised. Attachments - not available for public inspection for a period of two (2) years after the cessation of the Chief Executive Officer's employment.
Council 20 December 2022	19.2.1 - Appointment of Independent Audit Committee Member	90(3)(a)	Attachments - not available to the public until the required Annual Review of confidential items
Council 18 April 2023	19.1.1 - Community Member Appointment - Mid Murray Heritage & Maritime Committee	90(3)(a)	Attachments - retained in confidence and not available for public inspection for a period of two (2) years.
Council 16 May 2023	19.1.1 - Update - TTEG Claim	90(3)(i)	Remain confidential until released pursuant to a resolution of Council.
Council 20 June 2023	19.2 - Confidential Minutes of the CEO Performance Review Committee Meeting held on 6 June 2023	90(3)(a)	Remain confidential until released pursuant to a resolution of Council.
Council 18 July 2023	19.1 - Expressions of Interest - Strategic Growth and Economic Activation Committee	90(3)(a)	Remain confidential until released pursuant to a resolution of Council.

The table below shows the number of confidential items dealt with by the Council Assessment Panel:

Regulation 13(2) Planning, Development and Infrastructure (General Regulations 2022/2023	Number
Development Assessment	0

COUNCIL REPORTING

Internal Review Applications

During the 2022/2023 financial year there were two (2) requests for internal review under s270 of the *Local Government Act 1999*.

Received	Matter	Decision	Closed
8 May 2022	Section 222 permit - Unmade Road Reserve	overturned	20 December 2022
27 October 2022	Development of Crown Land - Blanchetown	ongoing	
1 November 2022	Mannum Caravan Park Trees	upheld	18 July 2023

Council By-Laws

Council has by-laws for:

- *By Law 1 Permits and Penalties*
- *By Law 2 Moveable Signs*
- *By Law 3 Roads*
- *By Law 4 Local Government Land*
- *By Law 5 Dogs*
- *By Law 6 Cats*
- *By Law 7 Camping and Mooring*

Local Nuisance & Litter Control

Pursuant to section 8 of the *Local Nuisance and Litter Control Act 2016* the details of the Council's performance during the 2022/2023 financial year of functions conferred upon it under this Act, are set out below:

Description	Amount
Complaints received by Council for littering (illegal dumping)	71
Complaints received by Council for local nuisance	45
Expiation notices issued	0
Prosecutions	0
Nuisance or litter abatement notices issued	4
Civil penalties	0
Applications by Council to court	0

ACCESS TO COUNCIL DOCUMENTS

Documents Available for Inspection

The following documents are available for public inspection at the Council offices free of charge. Members of the public may purchase copies of these documents in accordance with Council's fees and charges schedule.

- Council Meeting Agendas;
- Council Meeting Minutes;
- Section 41 Committee Agendas;
- Section 41 Committee Minutes;
- Policy Register;
- Strategic Plan;
- Budget Statement;
- Annual Report;
- By-laws;
- Annual Financial Statements;
- Planning and Design Code;
- Development Application Register – available via Plan SA Portal;
- Register of Council Members Allowances and Benefits;
- Wages &Salaries Register;
- Register of Council Members' Interests;
- Register of Council Members Gifts & Benefits;
- Assessment Book;
- Register of Fees and Charges;
- Delegations; and
- Confidential Items Register.

Freedom of Information Requests

Requests for other information not included above will be considered in accordance with the provisions of the *Freedom of Information Act 1991*. Under this legislation, an application fee must be forwarded with the completed request form as provided for in Section 13, unless the applicant is granted an exemption.

Should the applicant require copies of any documents inspected pursuant to a Freedom of Information request, charges may apply.

Freedom of Information request forms should be addressed to:

The Freedom of Information Officer
Mid Murray Council
PO Box 28
MANNUM SA 5238

Forms are available at the Council office or via Council's website. Applications will be responded to within the statutory 30 days of Council receiving the properly completed Freedom of Information request form, together with the application and fees.

Freedom of Information Statement

The Freedom of Information Statement is published annually by the Mid Murray Council in accordance with the requirements of the *Freedom of Information Act 1991*. An information document is available as a separate document in accordance with requirements and the contents are also included in this Annual Report. The Council is pleased to comply with the legislation and welcomes enquiries. An updated Information Statement will be published at least every 12 months.

During the 2022/2023 financial year Mid Murray Council received 2 applications for information under the Freedom of Information legislation.

The statutory application fee charged per application was $39.00 unless the applicant qualified for a fee waiver.

Amendment of Council Records

A member of the public may gain access to Council documents to make amendments concerning their personal affairs by making a request under the *Local Government Act 1999*. A member of the public may then request a correction to any information about themselves that is incomplete, incorrect, misleading or out of date.

To gain access to these Council records, a member of the public must complete a Freedom of Information request form as indicated above outlining the records that they wish to inspect.

COMMUNITY LAND MANAGEMENT PLANS

Community Land Management Plans (CLMPs) identify the purpose and objectives for each parcel of land contained within Mid Murray Council's Community Land Register.

These plans reflect existing polices and strategies and operate under Section 196 of the *Local Government Act 1999*, grouping parcels of land that have similar purposes, objectives, management policies, and performance targets.

The CLMP updated over the 2022/2023 period was:

- 3814 Murraylands Road, Blanchetown

APPLICATION OF COMPETITION PRINCIPLES

Mid Murray Council's obligations under the National Competition Policy fall within two (2) principal categories: the identification of "significant business activities"; and, the application of Competitive Neutrality Principles to these activities.

Council carries out no commercial business activities with an annual revenue in excess of $2 million, or employing assets in excess of $20 million.

Mid Murray Council's *Procurement Policy* guides the practices and procedures for the acquisition of goods and services. It provides clear direction for procurement within the organisation to ensure consistency and control over procurement activities and to encourage best practice.

It also ensures that all procurement activities are conducted in accordance with nine (9) key principles, which have a focus on:

- Council delivers value for money services to the community;
- Compliance with statutory obligations;
- Open and fair/effective competition;
- Professional integrity and ethical conduct;
- Risk management;
- Accountability, transparency and probity;
- Environmental sustainability;
- Local industry sourcing and local employment and training;
- Social sustainability.

The *Procurement Policy* guides the competitive tendering processes to ensure the Council obtains value for money when approaching the marketplace.

Mid Murray Council will, to the extent permitted by law, favour engagement of local suppliers and the use of South Australian made goods and suppliers whose activities contribute to the economic development of the region and/or provide local employment opportunities.

RATING POLICY

Individual property rates are calculated by multiplying the property's capital valuation (as determined by the Valuer General) by a rate in the dollar that will be sufficient to achieve the amount of income required.

The total amount of income required to deliver the broad range of services provided by Council and achieve the outcomes in Council's Strategic Plan, *Our Plan 2020-24*, is derived from a number of sources.

Rates provide the primary source of income but other income sources include statutory fees, user charges, grants and subsidies.

When Mid Murray Council establishes the level of income required from rates it considers the:

- Council's Strategic Plan – *Our Plan 2020-24*
- Current economic climate
- Funding needs to deliver the agreed service levels
- Savings identified through a service review program, and
- Specific issues and the impact of rates on the community.

INCOME

During the 2022/2023 financial year Mid Murray Council received income from:

• Rates	$17.787m
• Statutory Charge	$ .422m
• User Charges	$ 1.705m
• Operating Grants and Contributions	$10.311m
• Investments	$ .058m
• Reimbursements	$ .322m
• Other	$ .514m

CREDIT CARD EXPENDITURE

The total amount of expenditure incurred using credit cards provided by Council for use by Elected Members or employees during the 2022/2023 financial year was $101,791.

AUDITOR REMUNERATION

The remuneration payable to Council's auditor for work performed during the relevant financial year is:

- remuneration payable for the annual audit of Council's financial statements; $15,300; and
- other remuneration is Nil

LEGAL COSTS

The total legal costs incurred by Council in the 2022/2023 financial year was $89,517

SUBSIDIARY - MURRAYLANDS & RIVERLAND LOCAL GOVERNMENT ASSOCIATION

The Constituent Councils of the Murraylands & Riverland Local Government Association (the Association) are Berri Barmera Council, Coorong District Council, District Council of Karoonda East Murray, District Council of Loxton Waikerie, Mid Murray Council, Renmark Paringa Council, Rural City of Murray Bridge and Southern Mallee District Council.

The Association operated as a Regional Subsidiary under the transitional provisions of the *Local Government Act 1999* until December 2001; with a formal Charter, agreed to by the Constituent Councils, becoming effective on the 13th December 2001.

Further statutory reviews of the Charter have taken place and the most recent Charter was gazetted on 5 March 2020.

The principal purpose of the Board is to:

- work with the Local Government Association of South Australia in achieving its aims and objectives;
- provide strong advocacy speaking with one (1) voice on what matters most to the communities of the Constituent Councils;
- work together to make the best use of available resources;
- build partnerships with those who can contribute to stronger and more sustainable communities;
- develop and implement a robust Annual Business Plan consistent with the intent of the Strategic Plan;
- to undertake coordinating, advocacy and representational roles for its Constituent Councils at a regional level;
- to facilitate and coordinate activities of local government at a regional level on behalf of our Constituent Councils;
- to develop, encourage, promote, foster and maintain consultation and cooperation and to strengthen the representation and status of local government;
- to develop further cooperation between its Constituent Councils for the benefit of the communities in the region;
- to develop and manage policies which guide the conduct of programs and projects in the region;
- to undertake projects that benefit the region and its communities;
- to facilitate and coordinate collaborative procurement activities for the collective benefit of the Constituent Councils [and other non-Constituent Councils];
- to maximize the benefits of collaborative procurement through developing and implementing procurement policies and procedures; and
- to improve financial sustainability of the Constituent Councils by improvement of operational efficiency in procurement and process management.

From 1st January 2016, each Constituent Council has provided one (1) Delegate to the Association, along with up to two (2) proxy Delegates should they be required.

The current list of Constituent Council Delegates are:

- Berri Barmera Council (BBC): Mayor Ella Winnall, Vice President and Deputy Mayor Trevor Scott (proxy).
- Coorong District Council (CDC): Mayor Paul Simmons and Deputy Mayor Jeff Arthur (proxy) and Cr. Mick O'Hara (proxy)
- District Council of Karoonda East Murray (DCKEM): Mayor Caroline Phillips (President) and Deputy Mayor Russell Norman (proxy).
- District Council of Loxton Waikerie (DCLW): Mayor Trevor Norton and Deputy Mayor Clive Matthews (proxy).
- Mid Murray Council (MMC): Mayor Simone Bailey Deputy Mayor John Forrester, and Cr Jen Davis (proxy)
- The Rural City of Murray Bridge (RCMB): Mayor Wayne Thorley and Deputy Mayor Andrew Baltensperger (proxy).
- District Council of Renmark Paringa (RPC): Mayor Peter Hunter and Deputy Mayor Margaret Howie (proxy).
- Southern Mallee District Council (SMDC): Mayor Ron Valentine and Deputy Mayor Pending (proxy)

The Murraylands & Riverland Local Government Association Board Annual Report is attached at **Appendix 2.**

LIST OF REGISTERS & CODES

The following table provides a list of registers, policies, codes and other documents that legislation requires Council to make available for inspect on without charge. The documents listed below are available at Council's Administration Centres and most are on the Council's website.

When a hard copy is requested a fee may apply or the item may be downloaded free of charge from the mid-murray.sa.gov.au.

Document	Section of the *Local Government Act 1999*	Mandatory for public view	Website	Customer Service	Hard Copy
Annual Business Plan, Budget & Audited Financial Statements	123	✓	✓	Upon request	Upon request
Annual Report	131	✓	✓	✓	Upon request
Codes, Procedures, Agendas and Minutes					
Code of Conduct for Council Employees	110	✓	✓	Upon request	Upon request
Code of Conduct for Council Members	63	✓	✓	Upon request	Upon request
Code of Practice for Access to Council Meetings and Documents	92	✓	✓	Upon request	Upon request
Code of Practice Meeting Procedures	Reg 6	✓	✓	Upon request	Upon request

Document	Section of the *Local Government Act 1999*	Mandatory for public view	Website	Customer Service	Hard Copy
Complaint handling procedure under Council Members Code of Conduct	S63	✓	✓	Upon request	Upon request
Council and Committee Agendas and Minutes	84 & 91(4)	✓	✓	✓	Upon request
Planning, Development and Infrastructure Act					
Building Inspection and Swimming Pool Policy	S156(5)	✓	✓	Upon request	Upon request
Land Management Agreements	S192	✓		Upon request	Upon request
Policies/Procedures					
Behavioural Management Policy	S262B		✓	Upon request	Upon request
Caretaker Policy *Local Government (Elections) Act 1999*	91A	✓	✓	Upon request	Upon request
Complaints Policy	S270 (a1) & (a2)		✓	Upon Request	Upon Request
Complaints Procedure	S270 (a1) & (a2)		✓	Upon Request	Upon Request
Council Members Allowances & Benefits Policy	76(2), 76(9) & 77		✓	Upon Request	Upon Request
Council Member Training & Development Policy	80A	✓	✓	Upon request	Upon request
Disposal of Land & Assets Policy	49		✓	Upon request	Upon Request
Internal Financial Control Policy	125		✓	Upon request	Upon request
Internal Review of a Council Decision	270		✓	Upon request	Upon request
Mobile Food Vendor Location Rules	225A		✓	Upon request	Upon request
Naming of Roads and Public Places Policy	219		✓	Upon request	Upon request
Order Making Policy	259	✓	✓	Upon request	Upon request
Procurement Policy	49	✓	✓	Upon request	Upon request
Prudential Management Policy	48(aa1)		✓	Upon request	Upon request
Public Consultation Policy	50		✓	Upon request	Upon request
Public Interest Disclosure Procedure			✓	Upon request	Upon request
Requests for Service Policy	270(a1)		✓	Upon request	Upon request

Document	Section of the *Local Government Act 1999*	Mandatory for public view	Website	Customer Service	Hard Copy
Registers					
By-Laws	252	✓	✓	Upon request	Upon request
Community Land	207	✓	✓	Upon request	Upon request
Delegations	44		✓	Upon request	Upon request
Gifts and Benefits - Council Employees	Code of Conduct		✓	Upon request	Upon request
Gifts and Benefits - Elected Members	Code of Conduct	✓	✓	Upon request	Upon request
List of Fees and Charges	188 (6)	✓	✓	Upon request	Upon request
Members' Allowances and Benefits	79	✓	✓	Upon request	Upon request
Members' Interests	65 + 68	✓	✓	Upon request	Upon request
Wages/Salaries Register	105	✓	✓	Upon request	Upon request
Rates Assessment	172 & 174			Upon request	Upon request
Other Legislation					
Freedom of Information Act 1991 – Annual Statement	9			Upon request	Upon request

APPENDIX 1 – ANNUAL FINANCIAL STATEMENTS

Mid Murray Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2023

Prosperity,Liveability & Sustainability

Mid Murray Council

General Purpose Financial Statements

for the year ended 30 June 2023

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Mid Murray Council

General Purpose Financial Statements

for the year ended 30 June 2023

Certification of Financial Statements

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

In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2023 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.

Ben Scales

Chief Executive Officer

14 November 2023

Simone Bailey

Mayor

14 November 2023

Statement of Comprehensive Income

for the year ended 30 June 2023

$ '000	Notes	2023	2022
Income			
Rates	2a	17,787	16,584
Statutory charges	2b	422	488
User charges	2c	1,705	1,237
Grants, subsidies and contributions - capital	2g	1,006	–
Grants, subsidies and contributions - operating	2g	9,305	6,743
Investment income	2d	58	6
Reimbursements	2e	324	236
Other income	2f	514	353
Total income		31,121	25,647
Expenses			
Employee costs	3a	9,288	8,174
Materials, contracts and other expenses	3b	18,343	9,860
Depreciation, amortisation and impairment	3c	6,190	6,725
Finance costs	3d	270	234
Total expenses		34,091	24,993
Operating surplus / (deficit)		(2,970)	654
Asset disposal and fair value adjustments	4	(148)	(422)
Amounts received specifically for new or upgraded assets	2g	1,490	592
Net surplus / (deficit)		(1,628)	824
Other comprehensive income			
Amounts which will not be reclassified subsequently to operating result			
Changes in revaluation surplus - I,PP&E	9a	5,204	(30,312)
Revaluation of Intangible assets		–	1,704
Total amounts which will not be reclassified subsequently to operating result		5,204	(28,608)
Total other comprehensive income		5,204	(28,608)
Total comprehensive income		3,576	(27,784)

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

Mid Murray Council

Statement of Financial Position

as at 30 June 2023

$ '000	Notes	2023	2022
ASSETS			
Current assets			
Cash and cash equivalent assets	5a	1,380	1,659
Trade and other receivables	5b	3,861	2,715
Inventories	5c	473	461
Total current assets		5,714	4,835
Non-current assets			
Trade and other receivables	6a	186	208
Other non-current assets	6b	3,323	3,323
Infrastructure, property, plant and equipment	7	158,554	154,313
Total non-current assets		162,063	157,844
TOTAL ASSETS		167,777	162,679
LIABILITIES			
Current liabilities			
Trade and other payables	8a	4,851	3,697
Borrowings	8b	539	641
Provisions	8c	2,099	1,925
Total current liabilities		7,489	6,263
Non-current liabilities			
Borrowings	8b	8,064	7,509
Provisions	8c	532	791
Total non-current liabilities		8,596	8,300
TOTAL LIABILITIES		16,085	14,563
Net assets		151,692	148,116
EQUITY			
Accumulated surplus		20,403	21,881
Asset revaluation reserves	9a	130,263	125,059
Other reserves	9b	1,026	1,176
Total council equity		151,692	148,116
Total equity		151,692	148,116

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

Statement of Changes in Equity

for the year ended 30 June 2023

$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
2023					
Balance at the end of previous reporting period		21,881	125,059	1,176	148,116
Restated opening balance		21,881	125,059	1,176	148,116
Net surplus / (deficit) for year		(1,628)	–	–	(1,628)
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	7a	–	5,204	–	5,204
Revaluation of Intangible Asset		–	–	–	–
Other comprehensive income		–	5,204	–	5,204
Total comprehensive income		(1,628)	5,204	–	3,576
Transfers between reserves		150	–	(150)	–
Balance at the end of period		20,403	130,263	1,026	151,692
2022					
Balance at the end of previous reporting period		20,945	153,667	1,288	175,900
Restated opening balance		20,945	153,667	1,288	175,900
Net surplus / (deficit) for year		824	–	–	824
Other comprehensive income					
Gain (loss) on revaluation of IPP&E	7a	–	(30,312)	–	(30,312)
Revaluation of Intangible Asset		–	1,704	–	1,704
Other comprehensive income		–	(28,608)	–	(28,608)
Total comprehensive income		824	(28,608)	–	(27,784)
Transfers between reserves		112	–	(112)	–
Balance at the end of period		21,881	125,059	1,176	148,116

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

Statement of Cash Flows

for the year ended 30 June 2023

$ '000	Notes	2023	2022
Cash flows from operating activities			
Receipts			
Rates receipts		17,480	16,430
Statutory charges		464	489
User charges		1,816	1,361
Grants, subsidies and contributions		9,645	6,490
Investment receipts		58	6
Reimbursements		333	256
Other receipts		1,258	1,661
Payments			
Payments to employees		(9,020)	(8,062)
Payments for materials, contracts and other expenses		(19,651)	(12,457)
Finance payments		(266)	(231)
Net cash provided by (or used in) operating activities	11b	2,117	5,943
Cash flows from investing activities			
Receipts			
Grants utilised for capital purposes		1,006	–
Amounts received specifically for new or upgraded assets		1,490	1,005
Sale of replaced assets		228	62
Repayments of loans by community groups		30	–
Payments			
Expenditure on renewal/replacement of assets		(2,669)	(3,314)
Expenditure on new/upgraded assets		(2,934)	(1,764)
Loans made to community groups		–	(163)
Net cash provided (or used in) investing activities		(2,849)	(4,174)
Cash flows from financing activities			
Receipts			
Proceeds from loans		1,094	–
Proceeds from bonds and deposits		–	34
Payments			
Repayments of loans		(641)	(1,463)
Net cash provided by (or used in) financing activities		453	(1,429)
Net increase (decrease) in cash held		(279)	340
plus: cash & cash equivalents at beginning of period		1,659	1,320
Cash and cash equivalents held at end of period	11a	1,380	1,660
Additional information:			
Total cash, cash equivalents and investments		1,380	1,660

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

Mid Murray Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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Note 1. Summary of Significant Accounting Policies

The principal accounting policies adopted by Council in the preparation of these consolidated financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

(1) Basis of preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011* dated 14 November 2023.

1.2 Critical accounting estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Council's accounting policies.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes.

1.3 Rounding

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

1.4 Estimates and assumptions

The River Murray flood event will have a significant financial impact on Council operations with the Council working to reduce discretionary expenditure in the short term to help mitigate the effect of the reduced revenue and increased costs. It is expected further financial impacts will flow into the 2023/24 financial year but these have been largely taken into account during the development of the budget process for 2023/24. Whilst the budget assumptions for 2023/24 assume that no further harsh restrictions are put in place by the government, a deliberately conservative approach has been taken with income estimates. However, Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

(2) The local government reporting entity

Mid Murray Council is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 49 Adelaide Road, Mannum SA. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

(3) Income recognition

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

continued on next page ...

is to be controlled by the council. In this case, the council recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

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

Financial Assistance Grants

	Cash Payment Received	Annual Allocation	Difference
2020/21	$4,036,294	$3,980,106	+ $56,188
2021/22	$5,187,715	$4,049,782	+ $1,137,933
2022/23	$6,098,119	$4,490,313	+ $1,607,806

Supplementary Local Roads Grants

2020/21	$Nil	$327,466	- $327,466
2021/22	$328,230	$328,230	$Nil
2022/23	$326,909	$326,909	$Nil

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.

Construction contracts

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

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

(4) Cash, cash equivalents and other financial instruments

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.

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13.

(5) Inventories

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

continued on next page ...

Note 1. Summary of Significant Accounting Policies (continued)

5.1 Real estate assets developments

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

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

5.2 Other real estate held for resale

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

Certain properties, auctioned for non-payment of rates in accordance with the *Local Government Act 1999* but which failed to meet the reserve set by Council and are available for sale by private treaty, are recorded at the lower of the unpaid rates and charges at the time of auction or the reserve set by Council. Holding costs in relation to these properties are recognised as an expense when incurred.

(6) Infrastructure, property, plant and equipment

6.1 Initial recognition

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

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

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life.

Examples of capitalisation thresholds applied during the year are given below. No capitalisation threshold is applied to the acquisition of land or interests in land.

Buildings & Structures	$15,000
Infrastructure	$10,000
Major Plant & Equipment	$15,000
Minor Plant	$5,000
IT Equipment	$3,000
Furniture & Fittings	$5,000
Heritage Tourism Assets	$10,000

6.3 Subsequent recognition

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

continued on next page ...

Note 1. Summary of Significant Accounting Policies (continued)

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 listed below. 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.

Infrastructure

Bridges & Major Culverts	50 to 80 years
Landfill Cells	10 years
Effluent Drainage	5 to 100 years
Footpaths	26 to 87 years
Kerbs	67 to 70 years
Recreation Open Space	26 to 87 years
Roads	18 to 75 years
Roads Earthworks	500 years
Stormwater Drainage	50 to 90 years
Street Furniture	5 to 30 years
Water Supply	5 to 100 years

Plant & Equipment

Major Plant & Equipment	5 to 25 years
Minor Plant	2 to 15 years
IT Equipment	2 to 15 years

Buildings & Structures	15 to100 years
Furniture & Fittings	2 to 20 years
Heritage Tourism Assets	50 years
Marine Facilities	25 to 100 years

6.5 Impairment

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

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

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

6.6 Borrowing costs

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

(7) Payables

continued on next page ...

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

(8) Borrowings

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

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

(9) Employee benefits

9.1 Salaries, Wages & Compensated Absences

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

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

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

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to various funds under the "choice of fund" legislation. The majority of employees are members of the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council’s involvement with the schemes are reported in Note 18.

(10) Provisions for reinstatement, restoration and rehabilitation

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

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

(11) Leases

Accounting policy applicable from 01 July 2019

continued on next page ...

Note 1. Summary of Significant Accounting Policies (continued)

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.

11.1 Council as a lessee

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

i) Right-of-Use-Assets

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

Plant and equipment	2 to 15 years
Computers	2 to 5 years
Other	4 to 10 years

The right-of-use assets are also subject to impairment. Refer to the accounting policies above - 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.

(12) 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.

(13) New accounting standards and UIG interpretations

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

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2023, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

The following list identifies all the new and amended Australian Accounting Standards, and Interpretation, that were issued but not yet effective at the time of compiling these illustrative statements that could be applicable to Councils.

continued on next page ...

Note 1. Summary of Significant Accounting Policies (continued)

Effective for NFP annual reporting periods beginning on or after 1 January 2023

- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current* (amended by *AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current - Deferral of Effective Date, AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*)

- *AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards*. (This Standard makes amendments to *AASB 1053 Application of Tiers of Australian Accounting Standards*, June 2010 and *AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for Profit Tier 2 Entities*, March 2020)

- *AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates* (This standard amends a number of Standards as follows: *AASB 7 Financial Instuments: Disclosures* – to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements, *AASB 101 Presentation of Financial Statements* - to require entities to disclose their material accounting policy information rather than their significant accounting policies, *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors* - to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates, *AASB 134 Interim Financial Reporting* - to identify material accounting policy information as a component of a complete set of financial statements, *AASB Practice Statement 2: Making Materiality Judgements* - to provide guidance on how to apply the concept of materiality to accounting policy disclosures)

- *AASB 2021-5 Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transaction*. (This Standard makes amendments to *AASB 1 First-time Adoption of Australian Accounting Standards,* July 2015 and *AASB 112 Income Taxes,* August 2015. These amendments arise from the issuance of International Financial Reporting Standard Deferred Tax related to Assets and Liabilities arising from a Single Transaction (Amendments to IAS 12) by the International Accounting Standards Board (IASB) in May 2021)

- *AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards*. (This standard amends a number of Standards as follows: *AASB 7 Financial Instruments: Disclosures*, August 2015, *AASB 116 Property, Plant and Equipment*, August 2015, *AASB 124 Related Party Disclosures,* July 2015, *AASB 128 Investments in Associates and Joint Ventures*, August 2015, *AASB 134 Interim Financial Reporting,* August 2015, *AASB 1054 Australian Additional Disclosures*, May 2011, *AASB Practice Statement 2: Making Materiality Judgements,* December 2017. This Standard repeals Australian Accounting Standards that have been superseded by other Standards but not formally repealed. It also repeals Standards that amend other Standards as their principal purpose but which have not been formally repealed, provided their Parliamentary disallowance period and legal commencement date have passed)

- *AASB 2022-8 Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments*. (This Standard amends: *AASB 1 First-time Adoption of Australian Accounting Standards,* July 2015, *AASB 3 Business Combinations*, August 2015, *AASB 5 Non-current Assets Held for Sale and Discontinued Operations,* August 2015, *AASB 7 Financial Instruments: Disclosures*, August 2015, *AASB 9 Financial Instruments,* December 2014, *AASB 15 Revenue from Contracts with Customers,* December 2014, *AASB 17 Insurance Contracts,* July 2017, *AASB 119 Employee Benefits*, August 2015, *AASB 132 Financial Instruments: Presentation,* August 2015, *AASB 136 Impairment of Assets,* August 2015, *AASB 137 Provisions, Contingent Liabilities and Contingent Assets,* August 2015, *AASB 138 Intangible Assets,* August 2015, *AASB 1057 Application of Australian Accounting Standards,* July 2015, *AASB 1058 Income of Not-for Profit Entities,* December 2016; to permit public sector entities to continue applying *AASB 4 Insurance Contracts* and *AASB 1023 General Insurance Contracts* to annual periods beginning on or after 1 January 2023 but before 1 July 2026. This Standard also amends *AASB 17* to repeal *AASB 1038 Life Insurance Contracts*, July 2004 and supersede *Interpretation 1047 Professional Indemnity Claims Liabilities in Medical Defence Organisations* for annual periods beginning on or after January 2023)

- *AASB 2022-1 Amendments to Australian Accounting Standards – Initial Application of AASB 17 and AASB 9 – Comparative Information*. (This Standard makes amendments to *AASB 17 Insurance Contracts*, July 2017. These amendments arise from the issuance of International Financial Reporting Standard Initial Application of IFRS 9 – Comparative Information (Amendment to IFRS 17) by the International Accounting Standards Board (IASB) in December 2021)

Effective for NFP annual reporting periods beginning on or after 1 January 2024

- *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback.* (This Standard makes amendments to *AASB 16 Leases*, February 2016. These amendments arise from the issuance of

continued on next page ...

Note 1. Summary of Significant Accounting Policies (continued)

International Financial Reporting Standard Lease Liability in a Sale and Leaseback (Amendments to IFRS 16) by the International Accounting Standards Board (IASB) in September 2022)

- *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* (This Standard makes amendments to *AASB 13 Fair Value Measurement*, August 2015 for application by not-for profit public sector)

Effective for NFP annual reporting periods beginning on or after 1 January 2026 for public sector

- *AASB 2022-9 Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector.* (This Standard amends *AASB 17 Insurance Contracts*, July 2017 and *AASB 1050 Administered Items,* December 2007 to include modifications related to the application of *AASB 17* by public sector entities. This Standard also amends the following Standards to remove the temporary consequential amendments set out in *AASB 2022-8 Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments* since *AASB 4 Insurance Contracts*, August 2015 and *AASB 1023 General Insurance Contracts,* July 2004 do not apply to public sector entities for periods beginning on or after 1 July 2026: *AASB 1 First-time Adoption of Australian Accounting Standards*, July 2015, *AASB 3 Business Combinations*, August 2015, *AASB 5 Non-current Assets Held for Sale and Discontinued Operations*, August 2015, *AASB 7 Financial Instruments: Disclosures*, August 2015, *AASB 9 Financial Instruments*, December 2014, *AASB 15 Revenue from Contracts with Customers,* December 2014, *AASB 119 Employee Benefits,* August 2015, *AASB 132 Financial Instruments: Presentation,* August 2015, *AASB 136 Impairment of Assets*, August 2015, *AASB 137 Provisions, Contingent Liabilities and Contingent Assets,* August 2015, *AASB 138 Intangible Assets,* August 2015, *AASB 1057 Application of Australian Accounting Standards*, July 2015, *AASB 1058 Income of Not-for-Profit Entities,* December 2016)

(14) Comparative figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

(15) COVID-19 Impact

Council continues to monitor the impact of Covid-19 pandemic on our community, organisation, services and service delivery. Demand for some services has steadily returned since the re-opening of services, however some have yet to return to pre Covid-19 levels of demand. This will impact on Council revenue projections in the short term. Council also has a number of additional costs due to Covid-19. These include cleaning, personal protective equipment and ICT related costs. The Council has worked to reduce discretionary expenditure in the short term to help mitigate the effect of the reduced revenue and increased costs. Any further restrictions may impact on Council's revenue and expenditure. Council has also put in place a number of arrangements to provide relief by postponing the due date of ratepayers who are suffering hardship and foregoing some interest on overdue payments.

(16) Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income

$ '000	2023	2022
(a) Rates		
General rates		
General rates	14,816	13,832
Less: mandatory rebates	(93)	(93)
Less: discretionary rebates, remissions and write-offs	(59)	(58)
Total general rates	14,664	13,681
Other rates (including service charges)		
Landscape levy	571	566
Waste collection	1,303	1,234
Water supply	40	63
Community wastewater management systems	643	682
Separate and special rates	208	–
TV Transmission	21	21
Waste Recycling	208	206
Total other rates (including service charges)	2,994	2,772
Other charges		
Penalties for late payment	122	119
Legal and other costs recovered	7	12
Total other charges	129	131
Total rates	17,787	16,584
(b) Statutory charges		
Building Fees	95	113
Town planning fees	142	149
Health and septic tank inspection fees	31	35
Animal registration fees and fines	117	123
Other licences, fees and fines	37	68
Total statutory charges	422	488
(c) User charges		
Cemetery Fees	76	80
Admission charges - pools	1	3
Hall and equipment hire	2	5
Property lease	96	24
Sundry	27	37
Caravan Park Revenue	315	309
Mannum Dock & Morgan Museum	196	284
Mannum Leisure Centre	91	71
Waste Management Fees	898	410
Other	3	14
Total user charges	1,705	1,237

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

$ '000	2023	2022
(d) Investment income		
Interest on investments		
- Local Government Finance Authority	38	5
- Banks and other	15	–
- Loans to community groups	5	1
Total investment income	58	6
(e) Reimbursements		
Private works	8	51
Expense Payments	316	185
Total reimbursements	324	236
(f) Other income		
Insurance & Other Recoupments	275	96
Rebates & Bonus Received	142	105
Donations	31	37
Other	66	115
Total other income	514	353
(g) Grants, subsidies and contributions		
Amounts received specifically for new or upgraded assets	1,490	592
Total	1,490	592
Other grants, subsidies and contributions - capital		
Untied - Local roads and community	1,006	–
Total Other grants, subsidies and contributions - capital	1,006	–
Other grants, subsidies and contributions		
Other grants, subsidies and contributions	2,862	431
Untied - Financial Assistance Grant	6,425	5,516
Roads to Recovery	–	773
Library and communications	18	23
Total other grants, subsidies and contributions	9,305	6,743
Total grants, subsidies and contributions	11,801	7,335

The functions to which these grants relate are shown in Note 12.

(i) Sources of grants		
Commonwealth Government	783	1,570
State Government	10,190	5,714
Other	828	51
Total	11,801	7,335

(ii) Individually significant items

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

$ '000	2023	2022
Flood response grants	3,425	–
Local roads and community infrastructure	380	44

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2. Income (continued)

$ '000	2023	2022

(h) Conditions over grants and contributions

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

Unexpended at the close of the previous reporting period	41	43
Less:		
Expended during the current period from revenues recognised in previous reporting periods		
Other	(41)	(2)
Subtotal	(41)	(2)
Plus:		
Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions		
Unexpended at the close of this reporting period	–	41
Net increase (decrease) in assets subject to conditions in the current reporting period	(41)	(2)

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3. Expenses

$ '000	Notes	2023	2022
(a) Employee costs			
Salaries and wages		8,138	7,436
Employee leave expense		184	110
Superannuation - defined contribution plan contributions	18	721	617
Superannuation - defined benefit plan contributions	18	68	80
Workers' compensation insurance		224	231
Other employee related costs		122	–
Less: capitalised and distributed costs		(169)	(300)
Total operating employee costs		9,288	8,174
Total number of employees (full time equivalent at end of reporting period)		93	90
(b) Materials, contracts and other expenses			
(i) Prescribed expenses			
Auditor's remuneration			
- Auditing the financial reports		15	23
Bad and doubtful debts		11	–
Elected members' expenses		368	286
Subtotal - prescribed expenses		394	309
(ii) Other materials, contracts and expenses			
Contractors		13,040	4,526
Parts, Accessories & Other Materials		1,471	1,311
Purchase major Plant & Equipment		1,097	857
Rubbish Collection Contractor		1,082	996
Sundry		683	924
Maintenance		934	788
Computer Hardware, Software & Support		884	878
Insurances		651	671
Natural Resources Levy (NRM)		569	562
Fuel & Oils		955	685
Energy		324	389
Other Government Levies		356	344
Professional services		475	372
Water & Sewer		197	1,746
Donations & Contributions		264	311
Telephone		159	160
Waste Services		129	299
Vehicle Registration & TPI		133	126
Legal expenses		90	98
Freight		12	8
Other		68	6
Less: capitalised and distributed Costs		(5,624)	(6,506)
Subtotal - Other material, contracts and expenses		17,949	9,551
Total materials, contracts and other expenses		18,343	9,860

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3. Expenses (continued)

$ '000	2023	2022
(c) Depreciation, amortisation and impairment		
(i) Depreciation and amortisation		
Buildings and other structures	1,616	1,614
Infrastructure		
- Roads	2,864	2,936
- Bridges	116	96
- Stormwater drainage	92	92
- CWMS	–	7
- Road Earthworks	10	10
- Footpaths	69	106
- Kerbing	109	83
- Water Licences & Supply	14	11
- Effluent Drainage	588	461
- Capping and Reinstatement	(418)	97
- Marine Facilities	149	150
Plant and equipment	757	825
Furniture and fittings	214	227
Heritage Tourism Assets	10	10
Subtotal	6,190	6,725
Total depreciation, amortisation and impairment	6,190	6,725

(d) Finance costs

Interest on loans	322	223
Unwinding of present value discounts	(52)	11
Total finance costs	270	234

Note 4. Asset disposal and fair value adjustments

$ '000	2023	2022
Infrastructure, property, plant and equipment		
(i) Assets renewed or directly replaced		
Proceeds from disposal	228	62
Less: carrying amount of assets sold	(376)	(484)
Gain (loss) on disposal	(148)	(422)
Net gain (loss) on disposal or revaluation of assets	(148)	(422)

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 5. Current assets

$ '000	2023	2022
(a) Cash and cash equivalent assets		
Cash on hand and at bank	205	341
Deposits at call	1,175	1,318
Total cash and cash equivalent assets	1,380	1,659
(b) Trade and other receivables		
Rates - general and other	2,634	2,340
Council rates postponement scheme	71	58
Accrued revenues	82	6
Debtors - general	993	250
GST recoupment	57	34
Prepayments	67	54
Loans to community organisations	22	30
Subtotal	3,926	2,772
Less: provision for expected credit losses	(65)	(57)
Total trade and other receivables	3,861	2,715
(c) Inventories		
Stores and materials	447	432
Trading stock	26	29
Total inventories	473	461

Note 6. Non-current assets

$ '000	2023	2022
(a) Trade and other receivables		
Receivables		
Loans to community organisations	186	208
Subtotal	186	208
Total receivables	186	208
Total financial assets	186	208
(b) Other non-current assets		
Intangibles		
Water Licence	3,323	3,323
Total other	3,323	3,323
Total other non-current assets	3,323	3,323

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

Infrastructure, property, plant and equipment

		as at 30/06/22				Asset movements during the reporting period								as at 30/06/23			
$ '000	Fair Value Level	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciation Expense (Note 3c)	WIP Transfers	Adjustments & Transfers	Revaluation Decrements to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value	At Cost	Accumulated Depreciation	Carrying amount
Capital work in progress	3	(1)	1,877	–	1,876	–	–	–	–	569	(16)	–	–	–	2,430	–	2,430
Land	2	5,646	–	–	5,646	–	–	–	–	–	–	–	–	5,646	–	–	5,646
Land	3	17,795	39	–	17,834	–	–	–	–	–	–	–	–	17,795	39	–	17,834
Buildings and other structures	2	5,653	–	(4,031)	1,622	–	–	–	(147)	–	–	–	–	5,654	–	(4,177)	1,477
Buildings and other structures	3	55,670	1,371	(33,715)	23,326	445	113	(5)	(1,469)	(203)	–	–	–	55,610	1,726	(35,129)	22,207
Infrastructure																	
- Roads	3	98,140	3,634	(42,979)	58,795	2,336	784	(265)	(2,864)	53	–	–	–	96,741	6,807	(44,708)	58,840
- Bridges	3	4,496	1,317	(2,562)	3,251	–	–	–	(116)	–	–	–	1,345	7,356	–	(2,876)	4,480
- Stormwater drainage	3	8,100	–	(2,807)	5,293	115	–	–	(92)	(115)	–	–	–	8,101	–	(2,899)	5,202
- Effluent Drainage	3	19,863	2,303	(8,053)	14,113	–	24	–	(588)	–	–	–	2,468	26,287	24	(10,293)	16,018
- Capping and Reinstatement	3	1,991	–	(1,528)	463	–	29	–	418	(29)	(5)	–	–	1,991	–	(1,110)	881
- Road Earthworks	3	5,328	122	(285)	5,165	–	–	–	(10)	–	–	–	–	5,328	122	(295)	5,155
- Footpaths	3	2,126	1,824	(1,258)	2,692	132	–	–	(69)	–	–	–	(380)	3,081	132	(837)	2,376
- Kerbing	3	5,368	429	(3,290)	2,507	–	38	–	(109)	–	–	–	1,771	8,717	38	(4,548)	4,207
- Water Supply Infrastructure	3	260	166	(113)	313	–	–	–	(14)	–	–	–	–	261	166	(128)	299
- Marine Facilities	3	2,208	4,876	(1,634)	5,450	65	–	–	(149)	(65)	–	–	–	2,208	4,875	(1,784)	5,299
Plant and equipment	3	–	11,803	(6,760)	5,043	13	1,073	(111)	(757)	–	–	–	–	–	12,174	(6,915)	5,259
Furniture and fittings		–	4,378	(3,907)	471	64	219	–	(214)	(36)	–	–	–	–	4,624	(4,121)	503
Heritage Tourism Assets		–	505	(53)	452	–	174	–	(10)	(174)	–	–	–	–	505	(64)	441
Total infrastructure, property, plant and equipment		232,644	34,644	(112,975)	154,313	3,170	2,454	(381)	(6,190)	–	(21)	–	5,204	244,776	33,662	(119,884)	158,554
Comparatives		260,374	42,230	(115,848)	186,756	1,864	3,408	(670)	(6,725)	–	(8)	(30,312)	–	232,644	34,644	(112,975)	154,313

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

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

Valuation of assets

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

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

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

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

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

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

Information on valuations

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

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

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

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

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

Transfers between fair value hierarchy levels

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

Other information

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

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

continued on next page ...

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

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

Transition to AASB 13 - Fair Value Measurement

The requirements of AASB 13 Fair Value Measurement have been applied to all valuations undertaken since 1 July 2013 as shown by the valuation dates by individual asset classes below.

Land
- Basis of valuation: Fair Value / Market Value
- Date of valuation: 1 July 2019
- Valuer: Marsh Pty Ltd T/as AssetVal

Land Improvements
- Basis of valuation: Recognised at Cost

Water Licence Entitlement
- Basis of valuation: Fair Value / Market Value
- Date of Valuation 30 June 2023
- Valuer: Council using Market Rates

Buildings & Other Structures
- Basis of valuation: Fair Value / Market Value
- Date of valuation: 1 July 2019
- Valuer: Marsh Pty Ltd T/as AssetVal

Mid Murray Council have identified assets which are required to be valued under a market approach, in accordance with AASB 13 - Fair Value Measurement. The assets were subsequently revalued by Marsh Pty Ltd as at 1 July 2019. The balance of the assets were valued at Depreciated Replacement Cost.

Infrastructure
Roads & Road Earthworks
- Basis of valuation: Replacement Cost. Additions at cost.
- Date of valuation: 1 July 2021
- Valuer: Council valuation using unit rates

Bridges and Major Culverts
- Basis of valuation: Written Down Replacement Cost. Additions at cost.
- Date of valuation: 1 July 2022.
- Valuer: Insight Asset Services

Stormwater Drainage
- Basis of valuation: Written Down Replacement Cost. Additions at cost
- Date of valuation: 1 July 2019
- Valuer: Gayler Professional Engineering Pty Ltd

Effluent Drainage
- Basis of valuation: Written Down Replacement Cost. Additions at cost.
- Date of valuation: 1 July 2022.
- Valuer: Gayler Professional Engineering Pty Ltd

Footpaths and Kerbing
- Basis of Valuation: Written Down Replacement Cost, Additions at Cost
- Date of Valuation: 1 July 2022
- Valuer: Insight Asset Services

Other

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

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

Council plans to undertake a full revaluation that will include condition based assessments and review of unit rates of its assets on a five-yearly rolling program according to the following schedule in consultation with its external asset management consultants.

Effluent Drainage	2023/24
Stormwater Drainage	2024/25
Land,Buildings & Assoc Structures	2024/25
Roads & Road Earthworks	2026/27
Footpaths & Kerbing	2027/28
Bridges & Major Culverts	2027/28
Water Supply Infrastructure	Under Review
Marine Facilities	Under Review
Heritage Tourism Assets	Under Review

Note 8. Liabilities

$ '000	2023 Current	2023 Non Current	2022 Current	2022 Non Current
(a) Trade and other payables				
Goods and services	1,888	–	1,154	–
Payments Received in Advance				
- Grants, subsidies, contributions - operating	536	–	588	–
- Grants and contributions - capital	1,722	–	1,660	–
Accrued expenses - employee entitlements	235	–	178	–
Accrued expenses - finance costs	118	–	62	–
Accrued expenses - other	306	–	9	–
Deposits, retentions and bonds	46	–	46	–
Total trade and other payables	4,851	–	3,697	–
(b) Borrowings				
Loans	539	8,064	641	7,509
Total Borrowings	539	8,064	641	7,509

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

(c) Provisions				
Employee entitlements (including oncosts)	2,099	154	1,913	129
Future reinstatement / restoration, etc	–	378	12	662
Total provisions	2,099	532	1,925	791

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 9. Reserves

$ '000	as at 30/06/22 Opening Balance	Increments (Decrements)	Transfers	Impairments	as at 30/06/23 Closing Balance
(a) Asset revaluation reserve					
Land	6,597	–	–	–	6,597
Land - other	11,566	–	–	–	11,566
Buildings and other structures	21,011	–	–	–	21,011
Water Licence	1,704	–	–	–	1,704
Infrastructure					
- Roads	67,390	–	–	–	67,390
- Bridges	429	1,345	–	–	1,774
- Stormwater drainage	3,576	–	–	–	3,576
- Road Earthworks	5,314	–	–	–	5,314
- Effluent Drainage	6,895	2,468	–	–	9,363
- Capping and Reinstatement	577	–	–	–	577
- Footpaths	–	(380)	–	–	(380)
- Kerbing	–	1,771	–	–	1,771
Total asset revaluation reserve	125,059	5,204	–	–	130,263
Comparatives	153,667	(28,608)	–	–	125,059

$ '000	as at 30/06/22 Opening Balance	Tfrs to Reserve	Tfrs from Reserve	Other Movements	as at 30/06/23 Closing Balance
(b) Other reserves					
Effluent Drainage Reserve	1,176	–	(150)	–	1,026
Total other reserves	1,176	–	(150)	–	1,026
Comparatives	1,288	–	(112)	–	1,176

Purposes of reserves

Asset revaluation reserves

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

Mid Murray Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 10. Assets subject to restrictions

$ '000	2023	2022
The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.		
Cash and financial assets		
Open Space Contributions - Federal	496	529
Other - Non Government	196	222
Federal	479	366
Total cash and financial assets	1,171	1,117
Infrastructure, property, plant and equipment		
PW Mayflower	250	250
Total infrastructure, property, plant and equipment	250	250
Total assets subject to externally imposed restrictions	1,421	1,367

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 11. Reconciliation to Statement of Cash Flows

$ '000	Notes	2023	2022

(a) Reconciliation of cash

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

Total cash and equivalent assets	5a	1,380	1,659
Balances per Statement of Cash Flows		1,380	1,659

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

Net surplus/(deficit)	(1,628)	824
Non-cash items in income statements		
Depreciation, amortisation and impairment	6,190	6,725
Grants for capital acquisitions treated as investing activity	(2,496)	(592)
Net (gain)/loss on disposals	148	422
	2,214	7,379
Add (less): changes in net current assets		
Net (increase)/decrease in receivables	(1,162)	105
Change in allowances for under-recovery of receivables	(8)	–
Net (increase)/decrease in inventories	(12)	(56)
Net (increase)/decrease in other assets	16	(1,534)
Net increase/(decrease) in trade and other payables	1,154	(73)
Net increase/(decrease) in unpaid employee benefits	211	78
Net increase/(decrease) in other provisions	(296)	44
Net cash provided by (or used in) operations	2,117	5,943

(c) Financing arrangements

Unrestricted access was available at balance date to the following lines of credit:		
Corporate credit cards	50	50
LGFA cash advance debenture facility	23,568	23,568

The Cash advance facilities have the following expiry dates:

Debenture	Limit	Expiry Date
M83	$2,300,000	16/03/2025
M84	$5,000,000	15/06/2026
M85	$11,268,000	16/04/2028
M86	$5,000,000	15/06/2035

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.
Details of these Functions/Activities are provided in Note 12(b).

$ '000	INCOME 2023	INCOME 2022	EXPENSES 2023	EXPENSES 2022	OPERATING SURPLUS (DEFICIT) 2023	OPERATING SURPLUS (DEFICIT) 2022	GRANTS INCLUDED IN INCOME 2023	GRANTS INCLUDED IN INCOME 2022	TOTAL ASSETS HELD (CURRENT AND NON-CURRENT) 2023	TOTAL ASSETS HELD (CURRENT AND NON-CURRENT) 2022
Functions/Activities										
Other	3,424	–	8,019	–	(4,595)	–	2,602	1	468	–
CEO	14	50	789	675	(775)	(625)	11	–	8,700	6,861
People & Culture	–	14	920	780	(920)	(766)	–	–	–	–
Corporate Services	5,106	4,247	664	630	4,442	3,617	5,088	4,235	100	115
Financial Services	113	73	1,180	996	(1,067)	(923)	–	–	–	–
Funding	15,580	14,383	688	703	14,892	13,680	–	–	–	–
Information Management	–	–	1,488	1,505	(1,488)	(1,505)	–	–	562	399
Libraries	18	23	158	210	(140)	(187)	18	23	–	–
Community Care	85	39	716	798	(631)	(759)	59	–	517	527
Community Transport	2	2	–	–	2	2	–	–	–	–
Cultural Services	–	64	4	254	(4)	(190)	–	–	1,259	517
Tourism and Development	314	294	1,398	737	(1,084)	(443)	2	30	1,538	824
Council Properties	517	617	2,246	2,232	(1,729)	(1,615)	44	215	23,241	21,704
Regulatory Services	150	152	314	323	(164)	(171)	22	–	–	–
Health Services	64	53	195	168	(131)	(115)	–	–	–	–
Environment Services	1	61	3	72	(2)	(11)	–	–	–	–
Development Services	257	284	1,140	1,074	(883)	(790)	17	–	–	–
Waste Management	2,652	1,866	1,990	2,759	662	(893)	829	–	2,037	2,150
Marine Facilities	21	–	285	254	(264)	(254)	–	–	5,767	5,921
Sport and Recreation	353	237	874	936	(521)	(699)	259	160	6,168	6,170
Open Space	33	6	1,462	873	(1,429)	(867)	–	3	16,321	17,551
Footpaths and Cycle Tracks	–	23	109	152	(109)	(129)	–	–	2,375	2,693
Stormwater	–	–	186	199	(186)	(199)	–	22	5,582	5,481
Cemeteries	76	80	129	95	(53)	(15)	–	–	469	471
Roads	–	2	6,579	6,213	(6,579)	(6,211)	–	–	70,742	69,719
Infrastructure Services	1,365	2,084	674	850	691	1,234	1,337	2,054	–	–
Works Overheads	109	147	102	148	7	(1)	–	–	7	7
Plant and Machinery	111	96	215	162	(104)	(66)	–	–	5,253	5,035
Water Supply	40	63	24	14	16	49	–	–	408	2,211
Community Wastewater Management Schemes	716	687	1,540	1,181	(824)	(494)	23	–	16,263	14,323
Total Functions/Activities	31,121	25,647	34,091	24,993	(2,970)	654	10,311	6,743	167,777	162,679

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

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12(b). Components of functions

The activities relating to Council functions are as follows:

Other
Natural Disaster Recovery.

CEO
Chief Executive's office.

PEOPLE & CULTURE
Elected Members, Governance, Business Improvement and Human Resources.

CORPORATE SERVICES
Corporate Services and Risk Management.

FINANCIAL SERVICES
Financial Services, Audit Function, Revenue Collection, Procurement, Loans and Investments.

FUNDING
Rates General, Rates Other and Grants Commission.

INFORMATION MANAGEMENT
Customer Service, Information Technology and Records Management.

LIBRARIES
All Libraries including Mannum and Morgan.

COMMUNITY CARE
Community Services including Morgan Activity Centre and Hub, Blanchetown Community Centre, Aged/Disabled/Disadvantaged Homes, Family Connections, Suicide Prevention Network and Health Centres.

COMMUNITY TRANSPORT
Community Transport and Community Passenger Network.

CULTURAL SERVICES
Cultural Services including Port of Morgan Heritage Centre.

TOURISM AND DEVELOPMENT
Tourism, Economic Development and Mannum Dock.

COUNCIL PROPERTIES
Including Admin Buildings, Public Conveniences, Mannum Caravan Park, Television Services, Licenses and Leases.

REGULATORY SERVICES
Includes Dog and Cat Control, Parking, Camping Sites and Other General Inspection, Fire Prevention/Protection and Illegal Developments.

HEALTH SERVICES
Environmental Health Services and Health Prevention Services.

ENVIRONMENT SERVICES
Natural Resources Management and Environmental General Services.

DEVELOPMENT SERVICES
Includes Development General Services, Building Assessments and Planning Assessments.

WASTE MANAGEMENT
Waste Collections, Disposal Facility Cambrai, Transfer Stations, Recycling and Organics Waste Management and General Waste Management Services.

MARINE FACILITIES
Mannum and Morgan Wharf Precincts and Other Marine Facilities.

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 12(b). Components of functions (continued)

SPORT AND RECREATION
Mannum Leisure Centre, Mannum and Cambrai Swimming Pools.

OPEN SPACE
Includes Mary Ann, Morgan Riverfront, Pioneer Park, Graeme Claxton and other open spaces.

FOOTPATHS AND CYCLE TRACKS
Footpaths and Cycle Tracks.

STORMWATER
Stormwater services.

CEMETERIES
Cemeteries services.

ROADS
Sealed and Unsealed Roads, Road Reserves, Bridges, Kerbs and Gutters, Street Lighting and Traffic Control.

INFRASTRUCTURE SERVICES
Infrastructure, Asset Management & GIS Services and Emergency Responses.

WORKS OVERHEADS
Works Depot and Private Works services.

PLANT AND MACHINERY
Plant and Machinery Services for Capital and Operations.

WATER SUPPLY
Water Supply service for Bowhill.

COMMUNITY WASTEWATER MANAGEMENT
Provision of Community Wastewater Management Schemes for various private-owned shacks and townships.

Note 13. Financial instruments

Recognised financial instruments

Bank, deposits at call, short term deposits

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

Terms & Conditions:
Deposits at call are returning interest rates between 0.15% and 4.30% (2022: 0.0% and 1.05%). All Council deposits are held in at call accounts.

Carrying Amount:
Approximates fair value due to the short term to maturity.

Receivables - rates and associated charges

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

Terms & Conditions:
Secured over the subject land, arrears attract interest of 5.8% (2022: 5.05%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:
Approximates fair value (after deduction of any allowance).

Receivables - fees and other charges

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

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

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

Receivables - other levels of government

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

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

Carrying amount:
Approximates fair value.

Receivables - retirement home contributions

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

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Note 13. Financial instruments (continued)

Terms and conditions:
Amounts due have been calculated in accordance with the terms and conditions of the respective legislation.

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

Liabilities - creditors and accruals

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

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

Carrying amount:
Approximates fair value.

Liabilities - interest bearing borrowings

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

Terms & Conditions:
Secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed or variable rates between 1.85% and 6.05% (2022: 1.3% and 5.75%).

Carrying Amount:
Approximates fair value.

Liabilities - leases

Accounting policy:
Accounted for in accordance with AASB 16 as stated in Note 17.

$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial assets and liabilities					
2023					
Financial assets					
Cash and cash equivalents	1,377	–	–	1,377	1,380
Receivables	3,592	174	99	3,865	3,840
Total financial assets	4,969	174	99	5,242	5,220
Financial liabilities					
Payables	4,193	–	–	4,193	4,192
Current borrowings	630	–	–	630	539
Non-current borrowings	145	7,046	2,606	9,797	8,064
Total financial liabilities	4,968	7,046	2,606	14,620	12,795

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments (continued)

$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Total financial assets and liabilities	9,937	7,220	2,705	19,862	18,015

continued on next page ...

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments (continued)

$ '000	Due < 1 year	Due > 1 year and ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2022					
Financial assets					
Cash and cash equivalents	1,659	–	–	1,659	1,659
Receivables	2,668	160	125	2,953	2,923
Total financial assets	4,327	160	125	4,612	4,582
Financial liabilities					
Payables	1,271	–	–	1,271	1,271
Current borrowings	761	–	–	761	641
Non-current borrowings	93	2,100	6,237	8,430	7,509
Total financial liabilities	2,125	2,100	6,237	10,462	9,421
Total financial assets and liabilities	6,452	2,260	6,362	15,074	14,003

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

	2023		2022	
$ '000	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other variable rates	4.80%	1,093	1.85%	5,000
Fixed interest rates	2.84%	7,510	3.78%	3,150
		8,603		8,150

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.

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 13. Financial instruments (continued)

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 and 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 Mangement 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.

Expected credit losses (ECL)

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

$ '000	ECL Rate	Gross carrying amount	Expected Loss
2023			
Current (not past due)	0.4%	–	–
Past due 1-30 days	1.3%	628	8
Past due 31-60 days	1.5%	220	3
Past due 61-90 days	1.7%	29	–
Past due 91 days +	1.8%	118	2
		995	13
		–	–

Set out below is the movement in the allowance for expected credit losses:

$ '000	2023	2022
As at 1 July	57	–
Provisions	8	–
As at 30 June	65	–

Note 14. Capital expenditure and investment property commitments

$ '000	2023	2022

continued on next page ...

Mid Murray Council

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 14. Capital expenditure and investment property commitments (continued)

$ '000	2023	2022

Capital commitments

Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:

Infrastructure	1,197	1,564
Plant and equipment	381	862
	1,578	2,426

These expenditures are payable:

Not later than one year	1,578	2,426
	1,578	2,426

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 15. Financial indicators

	Indicator 2023	Indicators 2022	2021
Financial Indicators overview *These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.*			
1. Operating Surplus Ratio Operating surplus / Total operating income	**(9.5)%**	2.6%	(2.1)%
This ratio expresses the operating surplus as a percentage of total operating revenue.			
2. Net Financial Liabilities Ratio Net financial liabilities / Total operating income	**34%**	37%	48%
Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.			
Adjusted Operating Surplus Ratio Operating surplus / Total operating income	**(11.2)%**	(1.7)%	(2.3)%
Adjustments to Ratios *In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.*			
Adjusted Net Financial Liabilities Ratio Net financial liabilities / Total operating income	**51%**	56%	48%
3. Asset Renewal Funding Ratio Asset renewals / Infrastructure and Asset Management Plan required expenditure	**54%**	76%	120%
Asset renewals expenditure is defined as capital expenditure on the renewal and replacement of existing assets relative to the optimal level planned, and excludes new capital expenditure on the acquisition of additional assets.			

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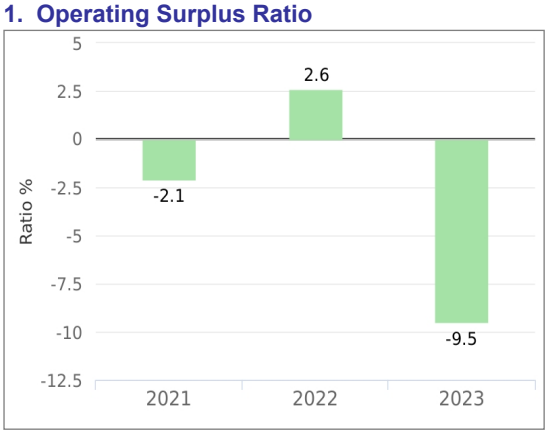
Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 15. Financial indicators (continued)

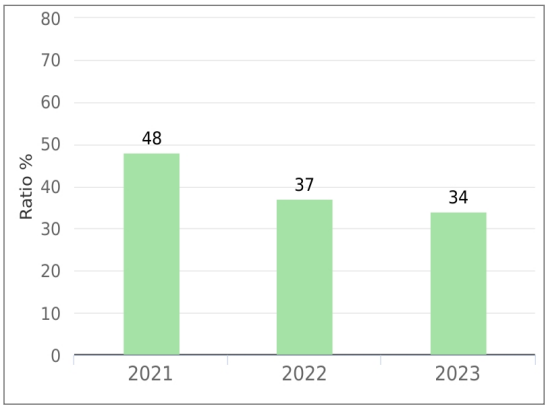
Financial indicators - graphs

1. Operating Surplus Ratio



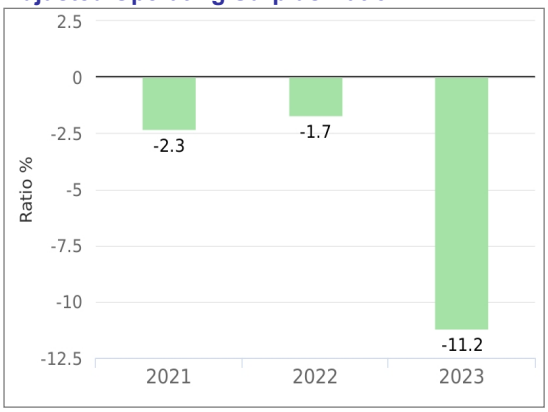
Purpose of operating surplus ratio	Commentary on 2022/23 result
	2022/23 ratio (9.5)%
This indicator is to determine the percentage the operating revenue varies from operating expenditure	

2. Net Financial Liabilities Ratio



Purpose of net financial liabilities ratio	Commentary on 2022/23 result
	2022/23 ratio 34%
This indicator shows the significance of the net amount owed to others, compared to operating revenue	Councils borrowings ($8.603m at 30 June) are reduced by $7.05m of income received in advance including Financial Assistance Grants of $4.842m and various Capital Grants of $1.67m and Operating Grants of $0.54m. This does enable some savings in our Interest Payable Expense.

Adjusted Operating Surplus Ratio



Purpose of adjusted operating surplus ratio	Commentary on 2022/23 result
	2022/23 ratio (11.2)%
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure	Council received $4.842m of Financial Assistance Grants in Advance in June 2023. Flood expenditure of $7.6m was offset by Flood response income of $3.422m

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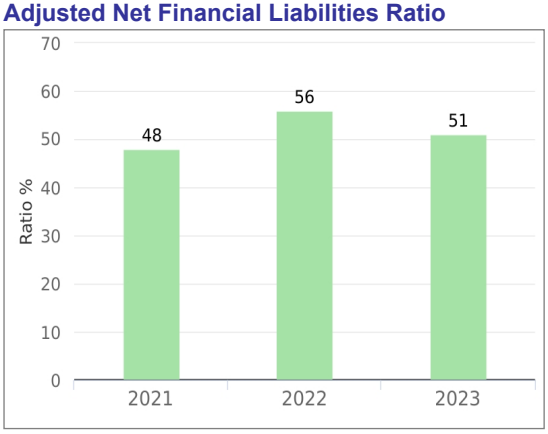
Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

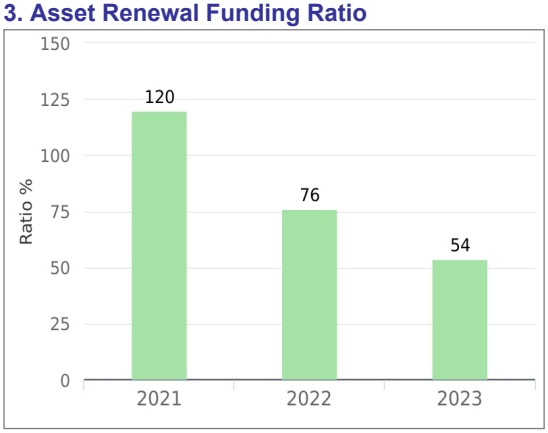
Note 15. Financial indicators (continued)

Adjusted Net Financial Liabilities Ratio



Purpose of adjusted net financial liabilities ratio	Commentary on 2022/23 result
	2022/23 ratio 51%
This indicator is to determine the percentage the operating revenue (adjusted for timing differences in the Financial Assistance Grant) varies from operating expenditure	Councils net financial liabilities would have been in excess of $15m at June 30 if not for the early receipt of Financial Assistance Grants and the carry forward of unexpended grant funding, but stll less than 100% of income.

3. Asset Renewal Funding Ratio



Purpose of asset renewal funding ratio	Commentary on 2022/23 result
	2022/23 ratio 54%
This indicator aims to determine if assets are being renewed and replaced in an optimal way	Asset renewal expenditure did not reach original budget targets due to the redirection of resources to flood contingency and recovery activities.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 16. Uniform presentation of finances

$ '000	2023	2022

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

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

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

Income		
Rates	17,787	16,584
Statutory charges	422	488
User charges	1,705	1,237
Grants, subsidies and contributions - capital	1,006	–
Grants, subsidies and contributions - operating	9,305	6,743
Investment income	58	6
Reimbursements	324	236
Other income	514	353
Total Income	31,121	25,647
Expenses		
Employee costs	9,288	8,174
Materials, contracts and other expenses	18,343	9,860
Depreciation, amortisation and impairment	6,190	6,725
Finance costs	270	234
Total Expenses	34,091	24,993
Operating surplus / (deficit)	(2,970)	654
Timing adjustment for grant revenue	(470)	(1,082)
Adjusted Operating surplus / (deficit)	(3,440)	(428)
Net outlays on existing assets		
Capital expenditure on renewal and replacement of existing assets	(2,669)	(3,314)
Add back depreciation, amortisation and impairment	6,190	6,725
Add back proceeds from sale of replaced assets	228	62
	3,749	3,473
Net outlays on new and upgraded assets		
Capital expenditure on new and upgraded assets (including investment property and real estate developments)	(2,934)	(1,764)
Add back amounts received specifically for new and upgraded assets	1,490	1,005
	(1,444)	(759)
Annual net impact to financing activities (surplus/(deficit))	(1,135)	2,286

Note 17. Leases

Council as a lessor

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as Property Lease and Caravan Park Revenue.

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Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 17. Leases (continued)

Investment property

Rentals received, and outgoings reimbursed, in relation to Investment Property are also disclosed in Note 2. These lease agreements, all of which are classified as operating leases, are made on a non-cancellable basis wherever practicable.

$ '000	2023	2022
Future minimum rentals receivable under non-cancellable operating leases as at 30 June, are as follows:		
Not later than one year	451	336
Later than one year and not later than 5 years	1,388	1,138
Later than 5 years	5,556	634
	7,395	2,108

Note 18. Superannuation

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

Accumulation only members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.50% in 2022/23; 10.00% in 2021/22). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) members

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

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 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.

Note 19. Interests in other entities

Council has no interest in any Equity Accounted Businesses such as Joint Ventures, Associates & Joint Operations.

Note 20. Non-current assets held for sale and discontinued operations

Details of assets and disposal groups

Council does not have any Non-Current Assets held for sale or any Discontinued Operations.

Note 21. Contingencies and assets/liabilities not recognised in the balance sheet

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

1. Land under roads

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

At reporting date, Council controlled 3536 km of road reserves of average width 20 metres.

2. Potential insurance losses

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

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

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

3. Legal expenses

Council is the planning consent authority for its area under the Planning, Development and Infrastructure Act 2016 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had nonotice of appeals against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined (if any).

Note 22. Events after the balance sheet date

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

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

Council is unaware of any material or significant "non adjusting events" that should be disclosed.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 23. Related party transactions

Key management personnel

Transactions with key management personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 21 persons were paid the following total compensation.

$ '000	2023	2022
The compensation paid to key management personnel comprises:		
Short-term employee benefits	1,042	976
Post-employment benefits	79	66
Total	1,121	1,042

Amounts paid as direct reimbursement of expenses incurred on behalf of Council have not been included above.

Receipts from key management personnel comprise:

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

Planning and building application Fees	1	1
Purchases on Normal Trading Terms	–	4
Total	1	5

Key Management Personnel and/or close family members where committee members of the following Not for Profit organisations that during the year received Community Grants :

Purnong District Hall $1,000
Purnong, Caurnamont & Districts Progress Assoc $3,000

Key Management Personnel and/or close family members are committee members of the following Not for Profit organisations that had interest free or subsidized interest rate Comunity Loans during the financial year :

- Swan Reach Golf Club made repayments of $5,649. Loan balance 30 June 2023 $33,188
- Mannum Golf Club made repayments of $5,000. Loan balance 30 June 2023 $Nil

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

GPO Box 939
Adelaide SA 5001

ABN 43 877 091 903

T +61 8 8372 7900
F +61 8 8372 7999

admin@adel.bentleys.com.au
bentleys.com.au

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE MID MURRAY COUNCIL

Opinion

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

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

Basis for Opinion

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

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

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

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

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

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

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Advisors
Accountants
Auditors

Auditor's Responsibilities for the Audit of the Financial Report

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

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

BENTLEYS SA AUDIT PARTNERSHIP

DAVID FRANCIS
PARTNER

Dated at Adelaide this 15th day of November 2023

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

GPO Box 939
Adelaide SA 5001

ABN 43 877 091 903

T +61 8 8372 7900
F +61 8 8372 7999

admin@adel.bentleys.com.au
bentleys.com.au

INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF MID MURRAY COUNCIL

Opinion

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

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

Limitation on Use

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

Limitations of Controls

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

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

Independence

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

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Advisors
Accountants
Auditors

The Council's Responsibility for the Internal Controls

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

Our Responsibility

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

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

BENTLEYS SA AUDIT PARTNERSHIP

DAVID FRANCIS
PARTNER

Dated at Adelaide this 15th of November 2023

Certification of Auditor Independence

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

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

Ben Scales
Chief Executive Officer

David Whitbread
Presiding Member, Audit Committee

Date: 14 November 2023

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

GPO Box 939
Adelaide SA 5001

ABN 43 877 091 903

T +61 8 8372 7900
F +61 8 8372 7999

admin@adel.bentleys.com.au
bentleys.com.au

Certification of Auditor Independence

I confirm that, for the audit of the financial statements of the Mid Murray Council for the year ended 30 June 2023, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants (including Independence Standards), Part 4A published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

Bentleys SA Audit Partnership

David Francis
Partner

Dated at Adelaide this 3rd day of November 2023

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Advisors
Accountants
Auditors

APPENDIX 2 - MURRAYLANDS & RIVERLAND LOCAL GOVERNMENT ASSOCIATION ANNUAL REPORT

2022/23

ANNUAL REPORT

MURRAYLANDS & RIVERLAND LOCAL GOVERNMENT ASSOCIATION

Murraylands and Riverland Local Government Association

Constituent Councils

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Mission

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

Our Charter

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

Values and Behaviours

Integrity, Leadership, Collaboration, Credibility, Unity

Role

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

Strategic Framework

Connected Region

Improve transport movement, efficiency and safety (L & P)

Attract funding for 'fit for purpose' transport infrastructure (P)

Support big data analytics that increase efficiencies (S)

Improve internet, mobile coverage (S)

Increase uptake of digital collaboration platforms and information sharing across councils (L)

Resilient Communities

Improve social connectedness, especially across priority groups (P)

Further improve service delivery (S)

Support 'Ageing well' practices/planning (P)

Apply evidence-based research to improve housing options (S)

Improve access to skills development programs (P)

Attractive, Liveable Region and Prosperous Communities

Health Environment

Plan for changing water security and stewardship (S)

Create sustainable region waste management (L)

Improve climate change adaptation (P)

Sustainable management of natural environments & systems (S)

Economic Opportunity

Initiate place-based economic development (RDA lead) (P)

Attract investment for enabling infrastructure (P)

Coordinate effort to improve MRLGA councils' shared services (initially concentrating on 1 or 2 areas) (L)

Attract and develop skills to grow the region (S)

REGIONAL STATISTICS

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

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

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

66 %

Of the region's land use is for agricultural production

(Murraylands and Riverland Landscape Board, 2021)

32%

Of the population is over the age of 60

(ABS, 2021)

$1.2 billion

Estimated gross value of irrigated production for the region

(DEW, 2019)

$400 million

Estimated value of the grain industry

(including dryland, irrigated and value-add operations)

(Regional Development Australia Murraylands and Riverland)

$1.2 billion

Estimated gross value of irrigated production for the region

(DEW, 2019)

$374 million

Spent by visitors to the region per annum

(Murraylands and Riverland Landscape Board, 2021)

71 %

State's wine grape production comes from the Riverland

(Riverland Wine, 2022)

20 %

Of Australia's commercial citrus industry from the Riverland

(Citrus Australia, 2022)

NIEIR – National Institute of Industry and Economic Research

PRESIDENT'S REPORT

MRLGA President
Mayor Caroline Phillips

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

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

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

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

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

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

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

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

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

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

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

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

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

opportunity's for the sector to be supported, informed or efficient.

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

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

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

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

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

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

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

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

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

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

Mayor Caroline Phillips
MRLGA President

MRLGA Board

Board Members (July ’22 to November ’22)

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

Board Members (Nov ‘22 to June ‘23)

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

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

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

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

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

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

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

CEO Network

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

MRLGA CEO Network and Committees

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

Regional Transport and Asset Committee

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

Regional Public Health and Wellbeing Committee

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

Water Paper Working Group

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

Local Government Regional Planning Committee Representatives

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

Zone Emergency Management (Chaired by SES)

MRLGA	Carron Mcleod	CEO (Attendee)

Murraylands Riverland Plan, Steering Committee Representatives

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

		Representative
	Sheryl Giles	Murraylands and Riverland Aboriginal Representative

MRLGA Board:

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

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

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

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

SA Regional Organisation of Councils

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

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

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

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

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

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

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

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

CEO Network

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

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

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

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

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

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

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

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

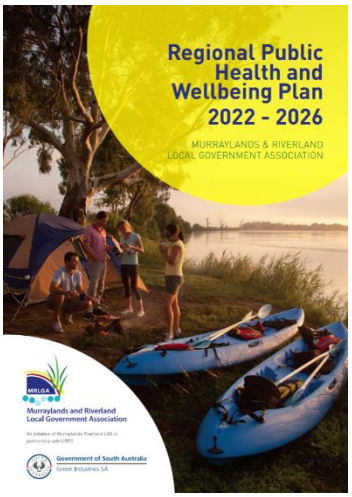
- Tony Siviour, Renmark Paringa Council
- David Beaton, District Council of Loxton Waikerie
- Dylan Strong, Berri Barmera Council
- Ben Scales, Mid Murray Council,
- Michael Sedgeman and Heather Barclay, Rural City of Murray Bridge
- Bridget Mather, Coorong District Council

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

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

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

Statutory strategy pursuant to the Public Health and Wellbeing Act

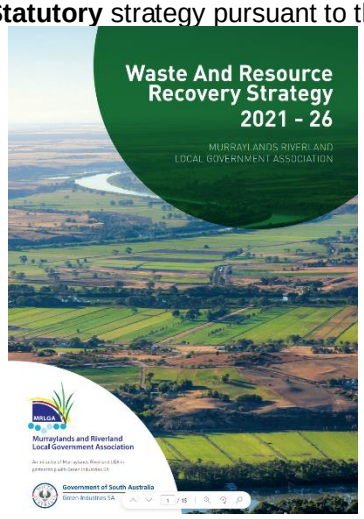


The MRLGA Regional Public Health and Wellbeing Committee includes Directors, from each of the 8 constituent councils with the Public Health and Wellbeing portfolio.

Key activities included:

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

Statutory strategy pursuant to the Waste and Resource Recovery Strategy

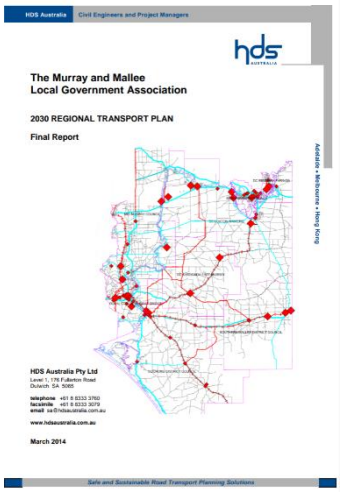


The MRLGA Regional Waste & Resource Recovery Committee includes Directors from each of the 8 constituent councils.

Key activities included:

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

Collaborative strategy enabling better funding to the region for roads.



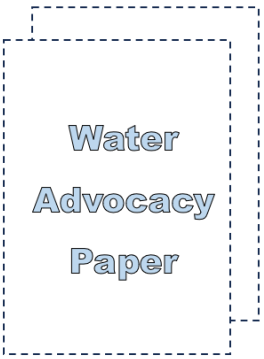
MRLGA Regional Transport and Assets (RTA) Committee is a forum that brings together the Directors of Infrastructure, Assets and Environment from each of the 8 constituent councils.

Key activities of the committee included:

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

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

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



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

The paper intends to :

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

The document is accompanied by a Regional Impact Statement. The paper was delayed while floods occurred and is planned for finalisation in late 2023.

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

Regional LGA's, Chief Executive Officers

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

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

Meetings of the Management Group were held on:

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

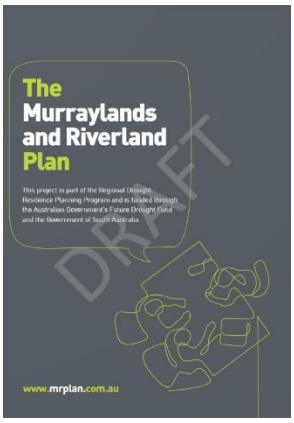
The Association also availed itself to other opportunities occurring in the region including:

Future Drought Fund

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

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

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



- MR Plan landing page
  https://www.mrplan.com.au/theplan

- The Process
  https://rdamr.com.au/information/mrplan/#:~:text=The%20Murraylands%20and%20Riverland%20Plan%20(MR%20Plan)%20is%20about%20supporting,Riverland%20towards%20achieving%20this%20vision.

- Future Drought Fund, Regional Drought Resilience Program
  https://www.agriculture.gov.au/agriculture-land/farm-food-drought/drought/future-drought-fund/regional-drought-resilience-planning#daff-page-main

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

Operational (external) Service Agreements

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

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

2022 / 2023 Audit

The 22/23 external audit was undertaken by Dean Newbery (ABN 30 164 612 890)

Financial Statements prepared by Formula Accounting (ABN 50 410 043 228)

Murraylands and Riverland Local Government Association

General Purpose Financial Reports

for the year ended 30 June 2023

Murraylands and Riverland Local Government Association

General Purpose Financial Reports

for the year ended 30 June 2023

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Murraylands and Riverland Local Government Association

Statement of Comprehensive Income

for the year ended 30 June 2023

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

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

Murraylands and Riverland Local Government Association

Statement of Financial Position

as at 30 June 2023

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

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

Murraylands and Riverland Local Government Association

Statement of Changes in Equity

for the year ended 30 June 2023

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

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

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

Murraylands and Riverland Local Government Association

Statement of Cash Flows

for the year ended 30 June 2023

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

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

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

The Constituent Councils are:

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

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

3 Income recognition

3.1 Revenue

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

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

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

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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

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

5 Payables

5.1 Goods & Services

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

5.2 Payments Received in Advance & Deposits

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

6 GST Implications

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

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

7 New and amended standards and interpretations

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

8 Superannuation

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

9 Provisions

9.1 Employee Benefits

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

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

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

10 Contingent Liabilities and Contingent Assets

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

11 Events after the end of the reporting period

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

12 Economic Dependence

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 2 - INCOME

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 3 - EXPENSE

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 4 - CURRENT ASSETS

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 5 - LIABILITIES

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 6 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2023 $	2022 $
Total cash & equivalent assets	4	**1,057,115**	897,507
Less: Short-term borrowings		**-**	-
Balances per Cash Flow Statement		**1,057,115**	897,507
(b) Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus (Deficit)		**98,085**	(84,880)
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		**27,705**	(20,917)
Net increase (decrease) in trade & other payables		**21,326**	(27,035)
Net increase (decrease) in other provisions		**12,492**	-
Net Cash provided by (or used in) operations		**159,608**	(132,832)

Note 7 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	**Accounting Policy:** initially recognised atfair value and subsequently measured atamortised cost, interest is recognised when earned **Terms & conditions:** Short term deposits are avaliable on 24 hour call with the LGFA and have an interest rate of 4.3% as at 30 June 2023 (2022: 1.05%) **Carrying amount:** approximates fair value due to the short term to maturity.
Receivables - Trade and other debtors	**Accounting Policy:** Carried at nominal value **Terms & conditions:** Amounts due have been calcualted in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. **Carrying amount:** approximates fair value.
Liabilities - Creditors and Accruals	**Accounting Policy:** Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Association. **Terms & conditions:** Liabilities are normally settled on 30 day terms. **Carrying amount:** approximates fair value.

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2023		Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		$	$	$	$	$
Cash & Equivalents		**1,057,115**			**1,057,115**	**1,057,115**
Receivables		**2,366**			**2,366**	**2,366**
	Total	**1,059,481**	**-**	**-**	**1,059,481**	**1,059,481**
Financial Liabilities						
Payables		**22,841**			**22,841**	**22,841**
	Total	**22,841**	**-**	**-**	**22,841**	**22,841**

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

Note 7 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

Risk Exposures:

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

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

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

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 8 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

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

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

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

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

OTHER RELATED PARTIES Amounts received from Related Parties during the financial year and owed by Related Parties at the end of the financial year (inclusive of GST).	2023 $	2022 $
Berri Barmera Council	23,726	21,630
Coorong District Council	19,923	17,559
District Council Loxton Waikerie	27,074	24,080
District Council Karoonda East Murra	10,343	9,444
Mid Murray Council	26,004	22,800
Renmark Paringa Council	22,000	19,165
Rural City of Murray Bridge	41,320	35,420
Southern Mallee District Council	13,343	11,632
SLRP Surcharge	31,472	37,965
TOTAL	**215,205**	**199,695**

Description of Services provided to all Related Parties above:
The Association's primary purpose focuses on the wealth, wellbeing and social cohesion of these communities via a sustainable approach of productive landscapes and natural environment. Its focus is on the key roles of local government.

Thank you

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

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