



BERRI BARMERA COUNCIL

ANNUAL REPORT

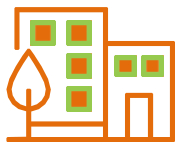
2022 - 2023

INFORMATION SNAPSHOT



Principal Office

5 Riverview Drive, Berri



Barmera Office

Library,
Barwell Avenue,
Barmera SA
5345

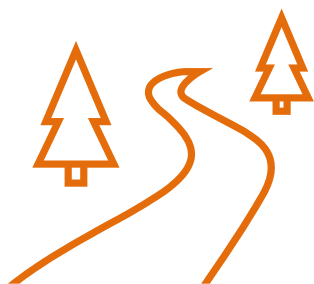


Postal Address

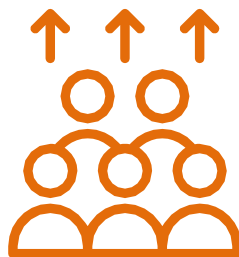
PO Box 229
Berri SA
5343



One Mayor



Area 476.2km²



Population 10,484
2021 Census



Eight
Councillors



bbccouncil



@bbccouncil



08 8582 1922



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MAYOR' s REPORT

As we reflect on the past year, I am humbled and honoured to present my first annual report as Mayor of Berri Barmera Council. It is with pride and gratitude that I share the highlights of our collective efforts to make our region a better place for all.

In November 2022, we saw a newly elected Council who were thrown in the “deep end” when our region experienced the second greatest flood for the Murray River.

This threw council's “business as usual” out the window as we went into emergency management mode. Under the leadership of our CEO Dylan Strong and Executive Management Team, our entire organisation showed great commitment to the community as they strived to respond to the forever-changing challenges of the flood. In particular, our on-the-ground staff went above and beyond to help keep the community and its infrastructure safe under immense pressure.

In addition to working tirelessly on floods, Council worked on ways to improve the lives of our residents and enhance the viability of our community. To this end, together we have achieved significant milestones that deserve recognition including:

- Barmera Multisport Complex and Oval Light Upgrade
- Hard Waste Management Project
- Commencement of streetscaping for McGilton Road, Berri
- Consultation on the Lake Bonney Jetty project
- Roads to Recovery funding to allow for sealing of roads within our region

Our district's fiscal responsibility has remained strong. We have, during difficult times, continued to carefully manage our resources and allocate them to the areas of greatest need, forever mindful of the current cost-of-living pressures facing our ratepayers.

Community engagement has been a central focus for us, as we believe that the strength of our region lies in the participation of our residents. Your valuable input has played a crucial role in shaping our responses to flood impacted areas, as well as the direction of other key projects.

Over the past twelve months, collaboration and partnerships have played a pivotal role in our success. We have continued to strive to forge strong relationships with local organisations, businesses and government agencies to tackle challenges collectively.

As we look ahead, our vision for the future is guided by the feedback and aspirations of our community. We remain committed to building a growing region that is sustainable and forward-thinking. We are excited to embark on our plans for the coming year, which will make the Berri Barmera Council district an even better place to live.

I want to express my gratitude to our dedicated team, elected members and our diligent staff who have contributed their time and expertise to these achievements. Your dedication is the backbone of our progress.

I also want to extend my sincere thanks to all our residents for their continued support and engagement in our region's development. Together we have achieved much, and I am confident that our future holds even greater promise.

I would also like to thank the Councillors who served during the last

term of Council including Crs Mike Fuller, Cr Meta Sindos and in particular Cr Margaret Evans who has served on Council since 1975.

Finally, I would like to pay tribute to former Mayor Peter Hunt for his long, distinguished service to our community and thank him for the generous time, experience and knowledge he has given Council.



Mayor Ella Winnall

CEO's REPORT

After the statewide lockdowns and COVID-19 restrictions that all South Australians faced, Berri Barmera Council was immediately confronted with a once-in-a-lifetime flood in 2022-2023.

It will come as no surprise to hear that successful flood preparedness and response have been Council's biggest and most important achievements of the past financial year.

Our staff showed outstanding commitment to the cause, combining with other levels of government to keep our community safe and dry wherever possible.

While none of us hope to face a similar flood event anytime soon, learnings from our experience – and that of other SA River Murray communities – will hopefully hold us in good stead in the years ahead.

Council's focus was on protection of life and property, and installing levee systems was the major part of that endeavour.

It was a massive task, and the permanent systems through Nappers Bridge to Cobdogla, and in Berri, remain in place.

The department's decision to close off Lake Bonney and Council's work towards that goal effectively kept locals in their houses, and kept our CWMS (Community Wastewater Management System) operational, ensuring 4500 homes had access to toilets, showers and other running water.

The flood effort necessitated enormous and ongoing roadworks within our district.

Several council roads that sustained serious damage during the flood remained compromised after the water receded including Riverview Drive in Berri, and restoring those roads – and accessing funding to do so – is an ongoing challenge.

Looking beyond the flood, Council recognised the current cost-of-living pressures facing its residents, by keeping increases to rates and charges to a minimum, without impacting core services expected by our community.

Council also marked several other important milestones over the past year, including planning for the Lake Bonney jetty and adopting our Growth Strategy, which will drive activation and growth of Berri Barmera over the coming decade and beyond.

On the ground, we unveiled the completed Barmera sporting precinct, including most recently the outstanding multi-sport changerooms, and tackled the McGilton Road precinct in Berri. Both projects will deliver tangible benefits for locals. Council also undertook a range of smaller – and community-focused – projects.

In addition, Council pledged support for the Cobdogla and Irrigation Steam Museum, also impacted by the flood, and endorsed a rate remission for local wine grape growers doing it tough.

Our positive results are the result of a dedicated and hard-working team of staff and elected members, led by former Mayor Peter Hunt and current Mayor Ella Winnall.



Dylan Strong,
Chief Executive Officer

ELECTED MEMBER INFORMATION



MEETINGS

Attendance at Meetings

Council Meetings are held on the fourth Tuesday of each month commencing at 6.00pm.

The public are welcome to attend all Council meetings.

Council agendas are available from the Council offices, website and a copy is provided at the Council Meeting for public viewing.

Elected Members also sit on committees of Council and within the community, they are noted within the Annual Report - Elected Member Committee Representation

MEETING ATTENDANCE SCHEDULE 2022-2023 Pre-Election

Elected Members	Council Meetings	Special Meetings of Council
Mayor Peter Hunt	4	2
Cr Rhonda Centofanti	4	2
Cr Meta Sindos	4	1
Cr Margaret Evans OAM	3	
Cr Adrian Little	3	2
Cr Andrew Kassebaum	4	1
Cr Ella Winnall	4	2
Cr Trevor Scott	4	2
Total Meetings Held	4	2

COUNCILLOR COMMITTEE MEMBERSHIP

MAYOR PETER HUNT

- Berri Improvement Committee (ex-officio)
- Barmera Improvement Committee (ex-officio)
- Cemetery Advisory Committee (ex-officio)
- Friends of Bonney Theatre Complex Working Group (ex-officio)
- Road and Place Naming Committee (ex-officio)
- Environment and Sustainability Committee (ex-officio)
- Strategy, Assets and Management Projects Committee (ex-officio)
- Audit Committee (ex-officio)
- CEO Selection and Performance Review Committee (Chair)
- Community Grants and Award Selection Committee (Chair)



CR ELLA WINNALL



- Berri Improvement Committee
- Environment and Sustainability Committee
- Strategy, Assets and Major Projects Committee (Chair)
- Leases and Licences Working Group
- CEO Selection and Performance Review Committee
- Community Grants and Award Selection Committee

Other

- Riverland Wine and Food Steering Committee
- Murraylands and Riverland Local Government Association
- Riverland Local Government Forum

CR RHONDA CENTOFANTI



- Berri Improvement Committee
- Barmera Improvement Committee
- Cemetery Advisory Committee
- Lake Bonney Caring for Country Management Plan Committee
- Friends of Bonney Theatre Working Group
- Road and Place Naming Committee
- Environment and Sustainability Committee
- Strategy, Assets and Major Projects Committee
- Audit Committee
- Barmerara Meru Committee
- CEO Selection and Performance Review Committee

- Community Grants and Award Selection Committee

Other

- Riverland Community Suicide Prevention Network

CR MARGARET EVANS OAM

- Berri Improvement Committee
- Cemetery Advisory Committee
- Road and Place Naming Committee
- Strategy, Assets and Major Projects Committee
- Barmerara Meru Committee
- CEO Selection and Performance Review Committee
- Community Grants and Award Selection Committee



CR TREVOR SCOTT

- Berri Improvement Committee (Chair)
- Lake Bonney Caring for Country Management Plan Committee
- Friends of Bonney Theatre Working Group
- Road and Place Naming Working Group
- Audit Committee (proxy)
- Leases and Licences Committee
- Community Grants and Award Selection Committee



CR ANDREW KASSEBAUM

- Strategy, Assets and Major Projects
 - Audit Committee
 - Leases and Licences Committee
 - Environment and Sustainability Committee (Chair)
- Other
- Murray Darling Association (Region 5)
 - Berri Barmera Health Advisory Council representative



CR ADRIAN LITTLE

- Lake Bonney Caring for Country Management Plan Committee (proxy)
- Cemetery Advisory Committee
- Barmera Improvement Committee
- Environment and Sustainability Committee
- Strategy, Assets and Major Projects Committee
- Other
- Berri Barmera Landcare



CR META SINDOS

- Barmera Improvement Committee
- Lake Bonney Caring for Country Management Plan Committee (Chair)
- Friends of Bonney Theatre Working Group
- Strategy, Assets and Major Projects Committee
- Barmerara Meru Committee
- Audit Committee



MEETING ATTENDANCE SCHEDULE 2022-2023

Post-Election

Elected Members	Council Meetings	Special Meetings of Council
Mayor Ella Winnall	8	3
Cr Rhonda Centofanti	8	3
Cr Adrian Little	6	4
Cr Andrew Kassebaum	8	4
Cr Trevor Scott	8	3
Cr Bruce Richardson	8	4
Cr Ian Schlein	6	4
Cr David Waterman	7	4
Cr Collis Marrett	7	4
Total Meetings Held	8	4

COUNCILLOR COMMITTEE MEMBERSHIP

MAYOR ELLA WINNALL

- Planning and Strategy Committee (Chair)
- CEO Review Panel (Chair)
- Audit and Risk Management Committee (ex-officio)
- Infrastructure and Operations Committee (ex-officio)
- Leases and Licences (ex-officio)



Other committees:

- Murraylands and Riverland Local Government Association (Deputy Chair)
- Riverland Local Government Forum

CR TREVOR SCOTT

- Planning and Strategy Committee
- Infrastructure, Assets and Works Committee (Chair)
- CEO Review Panel

**CR DAVID WATERMAN**

- Infrastructure, Assets and Works Committee
- CEO Review Panel

**CR ANDREW KASSEBAUM**

- Audit and Risk Management Committee

Other:

- Murray Darling Association – Region 5 Committee
- Riverland Fruit Fly Response Group
- Membership of Berri Barmera Hospital Advisory Group

**CR IAN SCHLEIN**

- Audit and Risk Management Committee

Other

- Riverland Community Suicide Prevention Network
- Reconciliation Action Plan Working Group
- Barmerara Meru Committee

**CR ADRIAN LITTLE**

- Planning and Strategy Committee
- CEO Review Panel

**CR RHONDA CENTOFANTI**

- Planning and Strategy Committee
- Infrastructure, Assets and Works Committee
- Reconciliation Action Plan Working Group
- Riverland Community Suicide Prevention Network
- CEO Review Panel
- Barmerara Meru Committee

**CR COLLIS MARRETT**

- Planning and Strategy Committee
- Infrastructure, Assets and Works Committee

Other

- Murray Darling Association – Region 5 Committee (proxy)

**CR BRUCE RICHARDSON**

- Audit and Risk Management Committee
- Lease and Licence Committee
- Infrastructure, Assets and Works Committee



TRAINING, SEMINARS AND CONFERENCES (elected members)

Berri Barmera Council Elected Member Training

			Magor Vinnall		Cr Scott		Cr Little		Cr Kassebaum		Cr Marrett		Cr Waterman		Cr Richardson		Cr Schlein		Cr Centofanti	
			Scheduled	Completed	Scheduled	Completed	Scheduled	Completed	Scheduled	Completed	Scheduled	Completed	Scheduled	Completed	Scheduled	Completed	Scheduled	Completed	Scheduled	Completed
Leadership Competency Framework	General	Induction program provided	1/12/2022	1/12/2022	1/12/2022	1/12/2022	1/12/2022	1/12/2022	1/12/2022	1/12/2022	1/12/2022	1/12/2022	1/12/2022	1/12/2022	1/12/2022	1/12/2022	1/12/2022	1/12/2022	1/12/2022	1/12/2022
	Behaviour	Values, ethics & behaviour (Technical)	3/12/2022	3/12/2022	23/04/2023	23/04/2023	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022
		Values, Ethics & Behaviour (Behavioural)	3/12/2022	3/12/2022	23/04/2023	23/04/2023	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022
		Communication skills	23/04/2023	23/04/2023	23/04/2023	23/04/2023	23/04/2023	23/04/2023	6/07/2023	6/07/2023	6/07/2023	6/07/2023	23/04/2023	23/04/2023	23/04/2023	23/04/2023	6/07/2023	6/07/2023	23/04/2023	23/04/2023
		Leadership skills - Strategic thinking & change management	23/04/2023	23/04/2023	23/04/2023	23/04/2023	23/04/2023	23/04/2023	6/07/2023	6/07/2023	6/07/2023	6/07/2023	23/04/2023	23/04/2023	23/04/2023	23/04/2023	6/07/2023	6/07/2023	23/04/2023	23/04/2023
		Leadership skills - Resilience	23/04/2023	23/04/2023	23/04/2023	23/04/2023	23/04/2023	23/04/2023	6/07/2023	6/07/2023	6/07/2023	6/07/2023	23/04/2023	23/04/2023	23/04/2023	23/04/2023	6/07/2023	6/07/2023	23/04/2023	23/04/2023
	Civic	Introduction to Local Government	3/12/2022	3/12/2022	23/01/2023	23/01/2023	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022
		Effective council meetings	3/12/2022	3/12/2022	23/01/2023	23/01/2023	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022
		Council meeting procedures	3/12/2022	3/12/2022	23/01/2023	23/01/2023	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022
		Representing council decisions	3/12/2022	3/12/2022	23/01/2023	23/01/2023	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022
	Legal	Role of a council member	3/12/2022	3/12/2022	23/01/2023	23/01/2023	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022
		Registers, returns and resources	3/12/2022	3/12/2022	23/01/2023	23/01/2023	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022
		Legal protections and oversight	3/12/2022	3/12/2022	23/01/2023	23/01/2023	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022	3/12/2022
	Strategy & Finance	Integrated strategic management planning and performance	12/04/2023	12/04/2023	23/04/2023	23/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023
		Strategic risk management & oversight	12/04/2023	12/04/2023	23/04/2023	23/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023
		Financial management - Managing public funds, rating and other revenue sources and funding plan	12/04/2023	12/04/2023	23/04/2023	23/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023
		Financial management - Financial terminology and understanding financial statements and reports	12/04/2023	12/04/2023	23/04/2023	23/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023	12/04/2023

Berri Barmera Council Elected Member Training

Member Training			Mayor Winnall		Cr Scott	
			Scheduled	Completed	Scheduled	Completed
	Behaviour & Civic (Mayor)	Behaviour: Effective leadership	17-18/2/2023	17-18/2/2023	12/05/2023	12/05/2023
		Civic: Public speaking & media (Skills)	17-18/2/2023	17-18/2/2023	12/05/2023	12/05/2023
		Civic: Meeting procedures (Technical knowledge)	17-18/2/2023	17-18/2/2023	12/05/2023	12/05/2023
		Civic: Effective meetings (Chairing skills)	17-18/2/2023	17-18/2/2023	12/05/2023	12/05/2023
	Mid-term Refresher	Council workshop (Effective working relationships)				
		Legal responsibilities				
		Financial responsibilities				
		Effective council meetings and procedures				
		Effective council meetings and procedures				
Local Government Association Ordinary General Meeting		14.4.2023				
Media Training		8.5.2023		8.5.2023		
Commission for Children and Young People, Parliament and Departmtnr of Education, Unpacking Local Government		24.5.2023				
NGA Conference, Canberra		13-16.6.2023		13-16.6.2023		

In addition to the above table, elected members attended the following conference and training sessions throughout the year:

Cr Kassebaum – Murray Darling Association Conference September 2022

Mayor Peter Hunt – LGA AGM Registration October 2022

Mayor Winnall – LGA OGM Registration April 2023

CORPORATE SERVICES



STRATEGIC OBJECTIVES

Berri Barmera Council Strategic Plan adopted in November 2019, established the following vision for the Council.

To enhance the livability and enterprise of our community.

Themes:

1. Lifestyle – Vibrant and Welcoming Lifestyle
2. Business – Valuing and Protecting the Natural Environment
3. Smart Infrastructure – Open for Business

The outcomes reflect the aspirations of the community, Council focusing on partnerships, advocacy, activities and programs and projects through the delivery of key actions.

Under each of the community outcomes are a series of statements that articulate the aspirations for our Council. These aspirations are achieved through the delivery of key actions and monitored through measures of success.

The **Lifestyle** theme positions Council to contribute to creating strong and sustainable community networks, initiate and support activities which encourage participation and pride, facilitate healthy lifestyles through structured and unstructured recreational pursuits. This theme also encompasses ways in which to support cultural diversity, aged and disability services and youth development.

The Lifestyle theme is underpinned with a desire to continue to create highly enjoyable spaces, experiences and attractive tourist sites, supported with country hospitality and pride.

	Strategies	Performance Measures (Outcomes)
L1	Embed place-making and safety principles in community infrastructure and regulate planning and development in public spaces	<ul style="list-style-type: none"> As part of our Disability Access and Inclusion Plan staff undertook training to incorporate inclusive practices in planning
L2	Foster local Aboriginal heritage and ongoing connections to the land	<ul style="list-style-type: none"> Supported NAIDOC week activities to celebrate Aboriginal culture in our district including projection at Bonney Theatre of the Waatji Pulyeri – Blue Wren Story Inclusion of First Nations artists work in the Berri Visitor Information Centre Exhibition of works by Yvonne Koolmatrie and Geoffrey Lindsay and Uncle Barney Lindsay telling of the Naught Naught story. Worked with Uncle Barney Lindsay to present Berri riverfront talks during school holidays Continuation of Lake Bonney Caring for Country Plan in consultation with River Murray and Mallee Aboriginal Corporation (RRMAC)
L3	Engage with, and support, young people to actively participate in the community and contribute actively to their futures	<ul style="list-style-type: none"> Provided funding to community organisations to undertake projects Provided programs around plastic free July and composting workshops for a more sustainable future
L4	Encourage and support volunteering in the community.	<ul style="list-style-type: none"> Provided funding to over 30 community organisations to undertake projects Berri Library History volunteer assisted with projects throughout the year
L5	Provide opportunities for the	<ul style="list-style-type: none"> Public survey consultations

	community to participate in local civic issues and decision-making	<p>undertaken to help develop Council plans and strategies</p> <ul style="list-style-type: none"> • Growth Strategy • Lake Bonney Jetty Replacement • Lease consultations undertaken • Monash Bowling Club • Riverland Gem and Mineral Club • Emergency Services Lease • Committees of Council to support specific community goals including Barmera and Berri Improvement Committees • Community membership on Council Section 41 committees allowing community participation • Centenary project for Barmera, Glossop and Monash • Berri Barmera Landscape Xeriscaping workshop where residents were able to learn how to manage water and use mulch to be more sustainable • Composting workshops at Barmera Library • Fruit Fly sessions at both libraries • Australian Citizen of the Year nominations
L6	Ensure Council infrastructure supports accessibility for families, the ageing population and people with disabilities through Council's planning and design principles	<ul style="list-style-type: none"> • Disability Action and Inclusion Plan (DAIP) to improve access to facilities • Providing additional seating in townships • As part of our Disability Access and Inclusion Plan staff undertook training to incorporate inclusive practices during planning • Lake Bonney Jetty Redevelopment project
L7	Continue to renew the council; region through the development of restaurant/café facilities, camping, playgrounds and other civic spaces	<ul style="list-style-type: none"> • Implementation of booking system for camp sites • Installation of a digital interpretive experience at Loveday Internment Camp's General Headquarters
L8	Partner with others to support and maintain a vibrant and arts, cultural, heritage and events sector.	<ul style="list-style-type: none"> • Further development of Arts and Culture Strategy • Digital Projection – including ANZAC Day, Remembrance Day, Easter, Waatji Pulyerie -Blue Wren Story, Donald Campbell, Portal Fantasy Festival • Berri Visitor Information Centre hosted various exhibitions and utilizing artists for school holiday programs • Site partnerships between Berri and Barmera Libraries to offer school holiday programs

		<ul style="list-style-type: none"> • Worked with Friends of Bonney Theatre Working Group to activate facility • Provided SALA registration subsidy program • Portal - Fantasy Festival • Working with Landscape SA on Turtle Awareness • Celebrated the 25th anniversary of the Berri Bridge including the indigenous artwork under the bridge • In March staff from Berri Library helped organise a German WWII Internees from Persia and their Fate in Australia Symposium which was attended from people around Australia • History month events across our region
L9	Enhance utilisation of Council-owned recreation facilities for a more diverse range of activities aligned to community and cultural needs	<ul style="list-style-type: none"> • Installation of new changeroom facilities at Barmera Oval • Weekly walk in tech help sessions at our libraries • A number of community groups holding information sessions including foster care, women's legal services, stamp club, RAISE and Komplete Care • Barmera Circle Connect a group engaged in creative activities to bring community together • Arm Chair Yoga catering to the abilities of participants
L10	Partner with others to foster continuous local improvement in health service provision, facilities and infrastructure	<ul style="list-style-type: none"> • Advocate for CORE • Membership of Riverland Suicide Prevention Network • Membership of Berri Barmera Hospital Advisory Committee
L11	Encourage and support housing that supports affordability, connection in the community and active aging.	<ul style="list-style-type: none"> • Advocate work with the Regions' Rally for the Riverland Project • Implementation of Council's Growth Strategy
L12	Advocate for increase to community transport and access to services and facilities both within and across townships	
L13	Work with the Federal and State Government to create a sense of welcome and provision of essential services across our community	
L14	Continue to invest in urban infrastructure that promotes connection, relaxation, safety, and hospitality	<ul style="list-style-type: none"> • Federal Government's Drought Communities funded projects • Federal Government's Local Roads and Community Infrastructure Program projects

NATURAL ENVIRONMENT

The *Natural Environment* theme focuses on reducing the overall environmental impact of Council's activities and enhancing our natural attributes. This theme focuses on providing and maintaining quality assets, infrastructure and services to meet the current and future needs of the community, while valuing and protecting the natural environment into perpetuity. This theme also emphasizes the requirement to commit to policies and strategies to manage the interrelationship between business and the natural environment and to invest in 'green infrastructure'. The *Natural Environment* is about enabling outcomes that are both environmentally sustainable and economically sound while seeking innovation in this.

	Strategies	Performance Measures (Outcomes)
N1	Support tourism development that sustains the natural environment and systems	<ul style="list-style-type: none"> Continue working with RMMAC undertaking major project Lake Bonney Caring for Country Worked with Landscape to deliver school holiday workshops
N2	Design and invest in high quality camping sites, and walking and cycling trails that are sensitive to the natural landscapes that they traverse	<ul style="list-style-type: none"> Development of campsites along Lake Bonney Foreshore (which were unfortunately decimated during the flood)
N3	Design future developments and facilities to support active lifestyles and community health and wellbeing	<ul style="list-style-type: none"> The installation of new changerooms and lighting at Barmera Oval
N4	Focus on climate adaption through a strategic approach to trees, pavement surfaces and green energy	<ul style="list-style-type: none"> Upgrades to irrigation to improve water use and efficiencies Plant selection to improve water use and efficiencies
N5	Invest in business opportunities that create circular economy outcomes across water, waste and energy	<ul style="list-style-type: none"> Membership of the Murray Darling Association – Region 5 committee
N6	Expand / secure local water supply capacity to support economic development across the region	
N7	Employ education and policy development to support water savings throughout the community	<ul style="list-style-type: none"> Berri Barmera Landscape Xeriscaping workshop where residents were able to learn how to manage water and use mulch to be more sustainable Composting workshops at Barmera Library
N8	Apply best practice in Cat management	<ul style="list-style-type: none"> Work with residents to register cats

N9	Maintain clearly defined townships and management development to sustain the natural environment	
N10	Work with emergency services to prepare for disaster management and recovery	<ul style="list-style-type: none"> • Implementation of Council's Emergency Management Plan • Council worked closely with emergency services throughout the 2022/2023 flood

The Business theme focuses on building strong and influential relationships with others to strengthen and diversify our economy and underpins Council's economic planning and development activities. With a focus on growing the number of local jobs and the number of jobs not dependent on the river, Council is keen to grow the local economy to include a diverse industry base. This theme is also about ensuring infrastructure, planning and investment is in place to support business, attract people to the region, retain quality staff and Elected Members and to capitalise on opportunities. It recognises the benefits to be accrued from both a strong brand and market presence and sharing resources to leverage outcomes..

	Strategies	Performance Measures (Outcomes)
B1	Work with State and Local Government and the Regional Development Australia to foster and encourage all sizes of business and innovation in business	<ul style="list-style-type: none"> Participate and contribute towards region discussions, providing support and advocating for RDA Strategic plan
B2	Work with partners to attract business not reliant on the river	<ul style="list-style-type: none"> Advocate through the region's Rally for Riverland Project
B3	Support education and training programs that respond to workforce gaps and innovation	<ul style="list-style-type: none"> Berri Library Relocation – to enable the library to be a stand-alone location creating more space for the Berri Regional Secondary College.
B4	Enhance resource sharing and regional opportunities with other councils	<ul style="list-style-type: none"> Regional partnership with Rally for the Riverland project Regional Waste Management Strategy G3 participation around Information Communication Technology (ICT) strategy Participation in the Riverland Regional Building Fire Safety Committee
B5	Advocate for fast, reliable NBN infrastructure while enhancing Information Communication Technologies (ICT) across the region	
B6	Support economic growth through events	<ul style="list-style-type: none"> Over 35 events supported with planning logistics, financial and in-kind support including Career Health Expo, Brave 4 Dave Walk, Mighty River Run, Christmas activities

B7	Facilitate development through appropriate zoning and amend when required	<ul style="list-style-type: none"> • Implementation of Council's Growth Strategy
B8	Support existing business and industry to thrive and grow	<ul style="list-style-type: none"> • Education campaigns around fruit fly and the impact this has on our horticulture and viticulture
B9	Initiate improvements to infrastructure within townships to enhance amenity for residents and visitors	<ul style="list-style-type: none"> • Updating of kerbing and footpaths • Stormwater upgrades • Hard waste collection
B10	Strengthen our brand and market presence	<ul style="list-style-type: none"> • Council branding used by sponsored external organisations • Administration policy development to strengthen consistency in internal documentation
B11	Employ best practice financial, governance and service methods across Council's work	<ul style="list-style-type: none"> • Audit and Risk Management Committee • Review and plan for all outside works undertaken by Council • Transport Permits – National Heavy Vehicle Regulator
B12	Invest in workforce planning and upskilling of staff and provide avenues for employee advancement and professional development	<ul style="list-style-type: none"> • Staff have undertaken training relevant to their roles
B13	Invest in upskilling / skill maintenance of Elected Members	<ul style="list-style-type: none"> • Elected members undertook mandatory training to ensure they have sufficient skill and knowledge to undertake their roles • Participating in National General Assembly of Local Government conference
B14	Explore options to automate processes and introduce virtual support / Artificial Intelligence (AI)	
B15	Ensure ongoing compliance with Local Government Act requirements and processes	<ul style="list-style-type: none"> • Successful compliance and financial audits carried out. • Continue to carry out requirements of Council Strategic Plans including Infrastructure Management Plans • Elected member training • Policy Reviews undertaken • Implementation of Annual

		Business Plan and Long Term Financial Plan <ul style="list-style-type: none"> • Audit and Risk Management Committee meetings
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COUNCIL FINANCIAL PERFORMANCE

OPERATING SURPLUS

The operating result shows the financial performance of Council by looking at total income less expenses

YEAR	RESULT SURPLUS
2022-2023 Adopted Budget	\$-87,374
2022-2023 Long Term Financial Management Plan Target	\$46,000
2022-2023 Financial Result	\$27,417
2022-2023 Adjusted Financial Result	\$114,791

OPERATING SURPLUS RATIO

The Operating Surplus Ratio is the operating surplus/(deficit) expressed as a percentage of general and other rates, net of rate rebates and revenues from the Regional Landscape levy

YEAR	RESULT SURPLUS
2022-2023 Adopted Budget	0%
2022-2023 Long Term Financial Management Plan Target	0%
2022-2023 Financial Result	0.1%
2022-2023 Adjusted Financial Result	-4.4%

NET FINANCIAL LIABILITIES

YEAR	RESULT SURPLUS
2022-2023 Adopted Budget	83%
2022-2023 Long Term Financial Management Plan Target	83%
2022-2023 Financial Result	20%

ASSET SUSTAINABILITY RATIO (ASSET MANAGEMENT PERFORMANCE)

Net asset renewal expenditure is defined as net capital expenditures on the renewal and replacement of existing assets and excludes new capital expenditure on the acquisition of additional assets. This ratio indicates whether the Council is renewing or replacing existing assets at the rate of consumption.

YEAR	RESULT SURPLUS
2022-2023 Adopted Budget	104%
2022-2023 Long Term Financial Management Plan Target	104%
2022-2023 Financial Result	47%

RATING AND VALUATION SUMMARY

Rates are a tax levied on properties according to their capital value which are determined by the Valuer General. In 2022/2023 Berri Barmera Council generated \$9,377,979.30 million of 'General Rate Revenue'.

This rate revenue equated to 61% of Berri Barmera Councils operating income.

Council uses capital value as the basis for valuing land within the Council area. The Council considers that this method of valuing land provides the fairest methods of distributing the rate burden across all ratepayers on the following basis.

- The equity principle of taxation requires that taxpayers of greater wealth pay more tax than those of lesser wealth
- Property value is a good indicator of wealth and capital value, which closely approximates the market value of a property and provides the best indicator of overall property value

The following table shows the proportion of general rates raised per category of land use

Land Use	Capital Value	% of total CV	No. of properties	% of total properties
Non Rateable	\$83,920,254	4.97%	481	7.11%
Residential	\$1,083,191,900	64.11%	4536	67.06%
Primary Production	\$260,035,364	15.39%	929	13.73%
Commercial (all categories)	\$155,325,908	9.19%	391	5.78%
Industrial (all categories)	\$55,166,779	3.27%	88	1.30%
Vacant	\$25,648,408	1.52%	252	3.73%
Other	\$26,243,427	1.55%	87	1.29%
	\$1,689,532,040	100%	6764	100%

HUMAN RESOURCE MANAGEMENT

Berri Barmera Council is committed to a policy of equal opportunity in employment. The Council accepts that it has a responsibility to create an environment free from discrimination, and to ensure that the principle of merit operates unhindered by regard to irrelevant criteria.

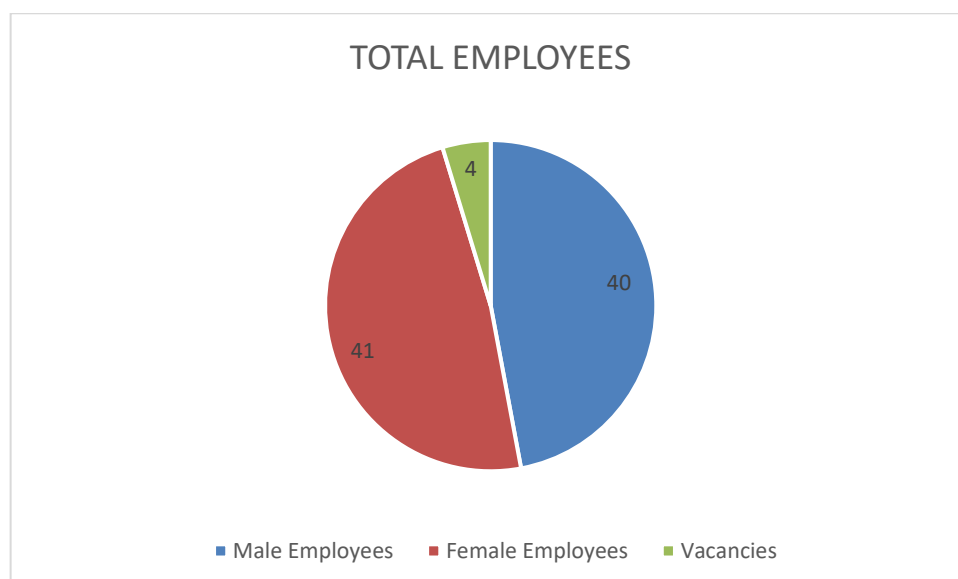
Council actively promotes Equal Employment Opportunities through its rigorous recruitment and selection process and through the ongoing delivery and management of its expectations and procedural obligations. Performance management systems ensure that these expectations are regularly communicated and understood, and that there is accountability by both Council and staff for the delivery of professional service standards in the discharging of duties. These contribute to the ongoing support of staff development and equitable access to opportunities.

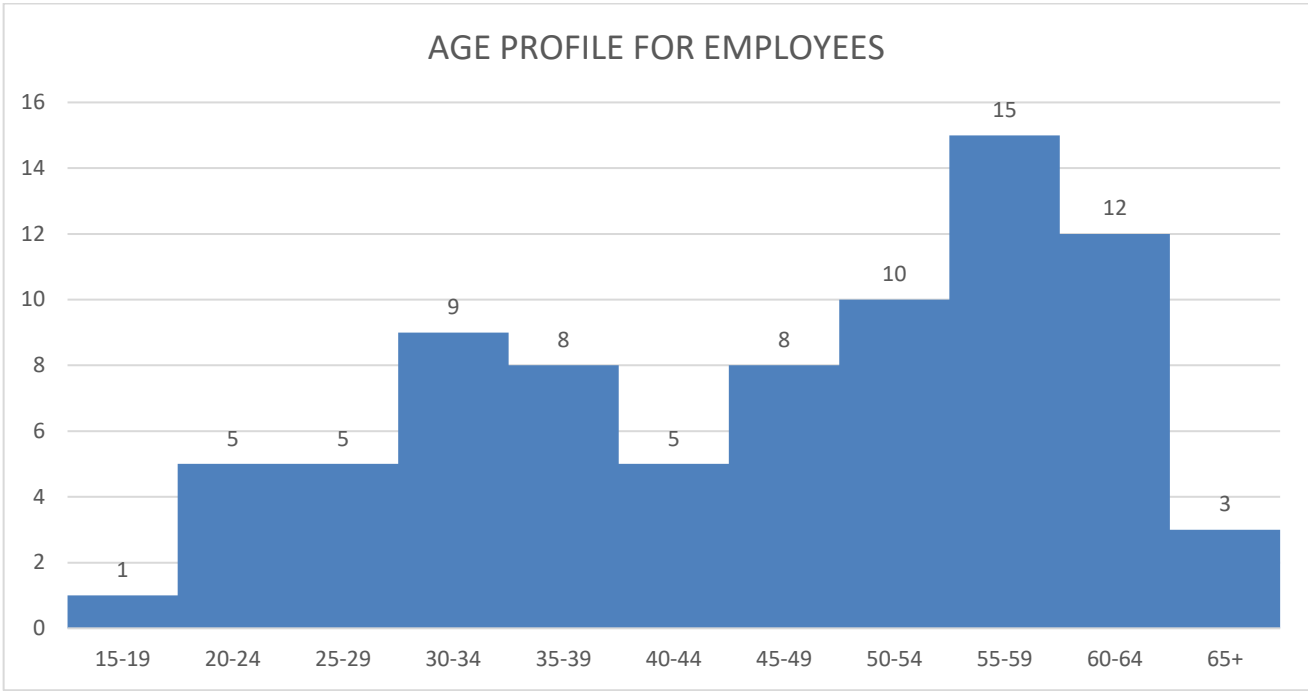
AWARD AND ENTERPRISE AGREEMENTS

The Australian Workers Union Enterprise Bargaining Agreement No.14 commenced from 1 July 2022 for a period of 3 years ending 30 June 2025. The Australian Services Union Enterprise Bargaining Agreement No. 12 commenced from 1 July 2022 for a period of 3 years ending on 30 June 2025. These agreements vary the wage and conditions of the Local Government Employees Award and the South Australian Municipal Salaried Officers Award to be organisation specific

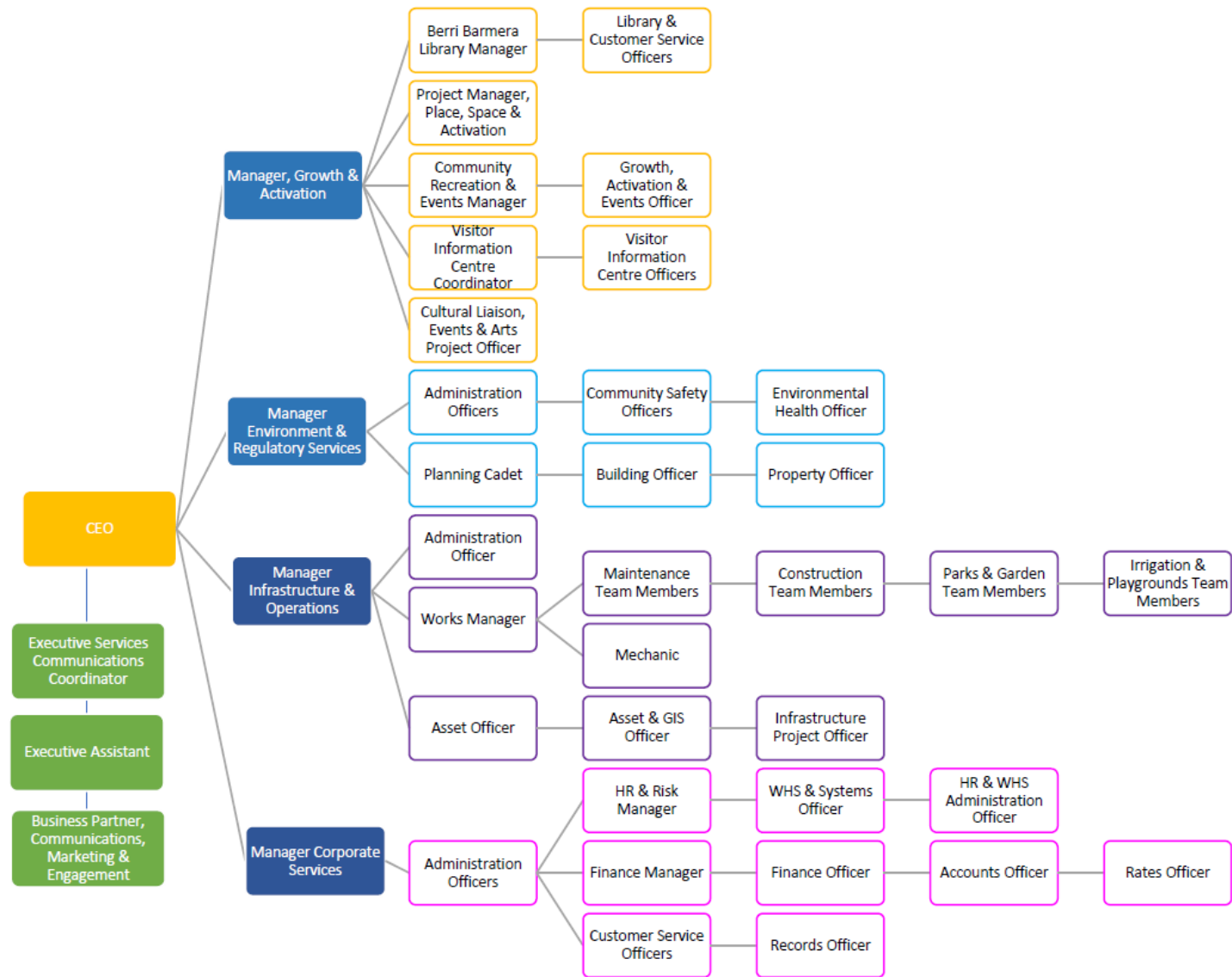
EMPLOYEE MATTERS

As at June 2023, Council employed 81 staff equaling 68.4 full time equivalent positions (FTE).





STAFF ORGANISATIONAL CHART



WORK HEALTH AND SAFETY

Council strives and works towards assuring a safe and healthy work environment for all staff. Council continues to develop and implement programs, policies and procedures for the identification of hazards and to ensure compliance with applicable state and federal health, safety, and environmental regulations.

As part of this commitment, Council continues to provide screening and preventative programs for its staff. Information sessions are also made available to employees on a continuing basis and have covered the following:

- Ageing workforce program – including stretching in workplace
- Skin cancer screening
- Flu vaccinations
- Healthy lifestyle program – health assessments.

There has been further progress in the activities and resources to maximise worker safety and wellbeing and to maintain legal compliance by:

- Work Health and Safety Implementation Plan
- Continual improvement of contractor management processes
- Documentation improvement in hazard management and use of hazardous chemicals
- Further development of various document

registers.

Council continues to increase workplace efficiency by:

- Maintaining low incident rates
- Improving compliance with Work Health and Safety (WHS) by improving Council's systems
- Assessing and maintaining high level of safety for employees, contractors and volunteers
- Conducting workplace inspections on a regular basis
- Maintaining updated document registers.

Work Health and Safety Risk Committee

Council's Work Health Safety and Risk Committee comprises equal representation of management and employees. The Committee meets quarterly to address work health and safety issues. The committee has an ongoing commitment to work health and safety to achieve the best policies, procedures and practices for the safety of all employees, contractors and volunteers.

Risk Management

Council's exposure to liability has been limited through established frameworks that support a vigorous risk management culture. The continual assessment, measurement and monitoring of Council's risk profile ensure risks involved in Council's functions

and services are managed and opportunities are maximised. Risk management is integrated as part of good management practice into all functions of Council. Effective identification, assessment and evaluation of defined risks are critical to council achieving its strategic objectives and meeting the expectation of the community. Proactive management and maintenance of Council's assets, infrastructure and facilities; policy and procedures; plans and programs are areas that are continually reviewed for appropriateness.

Work Health and Safety and Return to Work

Continuous improvement underpins Council's approach to all its activities. The Work Safety and Injury Assessment Plan ensures Council can identify key deficiency areas and measure the success of systematic targets designed to improve performance. Key areas of focus for 2022/2023 were:

- Improving the WHS Management system
- WHS KPI Action Plan
- Return to work

Training and Development

Council is committed to providing a program of training and development which supports a culture of learning, growth and embracing new opportunities. Progressing staff's skills and knowledge benefits the Council and the individual. Compliance training in legislation and industry standards forms a large part of Council's training needs.

This year approximately 98 training, development and health monitoring sessions were attended by staff, delivered by a mix of in-house and external facilitators and both in individual and group training.

Emergency Management

Helping to protect and assist the community to respond to and recover from disasters is a shared responsibility. Council, along with other key agencies provide support through various activities in planning, preparedness, response and recovery within emergency management. Council continues to actively work with agencies and supporting departments in the development of strategies with representation on the Murray Mallee zone and local emergency committees to ensure that plans are reflective of local government's capacity and within scope of responsibilities.

Council has been part of the representation for the Local Government sector for the development and review of state, local and federal strategies and initiatives. Key Council representation during 2022/2023 has been part of the South Australian River Murray flood warning system; River Murray Constraints Measures Project; Bio-Security SA fruit fly; Tri state Emergency Services Border Liaison; and, Local Government Functional Support Group State Border Liaison.

During emergencies Council responds to and actively

monitors Council infrastructure and services and provides support to the emergency services and supporting agencies. The response to and management of events by the emergency services personnel and agencies are recognised along with the staff of Council all of whom work collectively to minimise the impact of events on the community.

Operational activities and support has been provided in the Riverland district area during 2022/2023 in the response to flood; extreme weather heat and storm; plant disease; and human pandemic.

Council remains committed to actively establishing and supporting a resilient community through mitigation activities. Part of this has been a resilience focus on the identification of opportunities for strengthening the capacity of the community for, and of, the effects from disaster events within the district areas.

Council along with the surrounding councils regularly collaborate with the community functional services of SAPOL to discuss crime prevention and community safety within the region. This provides for a collective approach to issues that are or have the potential for impact on the safety of the community.

INFRASTRUCTURE STATEMENT



OVERVIEW

The Infrastructure and Operations division is dedicated to enhancing the Council's infrastructure and assets, guaranteeing the provision of first rate, secure, and well-maintained environments for community members and tourists. This fiscal year has seen a diverse range of tasks undertaken, including:

Maintenance and Construction: This encompasses activities such as:

- maintaining and replacing roads and footpaths, grading,
- addressing stormwater and effluent concerns (including restroom facilities),
- conducting minor maintenance on Council buildings,
- performing weed spraying,
- slashing overgrown areas,
- removing deceased animals,
- managing road signage and white posts,
- tackling vandalism,
- overseeing waste bins and concrete kerbing,
- carrying out cemetery-related work,
- road sealing, and
- attending to boat ramps, pontoons, and landings.

Parks and Gardens: Our team takes care of essential tasks like mowing, irrigation, weeding, trimming and planting trees and shrubs, as well as maintaining playgrounds and cleaning BBQ facilities.

Other Responsibilities: In addition to the above, our division handles asset management, geographical information systems, providing

technical advice, and engaging with customers to address their needs and concerns.

The last financial year has seen a very small skeleton crew continue to perform the above roles to maintain the status quo, while majority of our staff fully engaged on flood preparedness commencing in late September 2022. This saw 90% of our work force reassigned to assist in building new and re-establishing old earthen levees within our Council area. This continued through to the peak of the flood event which was reached on 28 of December 2022. The event saw many staff giving up their plans for Christmas break which was commended. Leading into 2023 saw the high-water flooding event subside leaving in its wake the huge clean up task. This clean-up continues into the new financial year 2023/24 and will continue for months to come.

ROAD CONSTRUCTION AND MAINTENANCE

Annually, during the financial year, a selection of roads are identified through visual assessments for inclusion in Asset Management Plan's re-sheeting program.

This involves replenishing the crushed rock that has gradually eroded over years of vehicular activity, ripping and blending with the existing road base,

new product and relaying it, reforming the road.

Even with the clean-up process taking place Council still managed to perform this function on several unsealed roads within the Council area.



PARKS AND GARDENS/IRRIGATION

2022/2023 has been a very busy time for these two entities within infrastructure. While many were utilised in the building of levees, a small group remained focused on delivering to the community the many expectations that

come from the rate payer such as parks, gardens, mowing and general maintenance. Again once the water had subsided these two groups were busy reinstalling pumps, BBQs and toilet facilities for the approaching Easter

period. Also very busy in the removal of the T2 defence cells which had been placed directly on lawned area along Riverview Drive. Once removed this area required considerable reworking and top dressing.

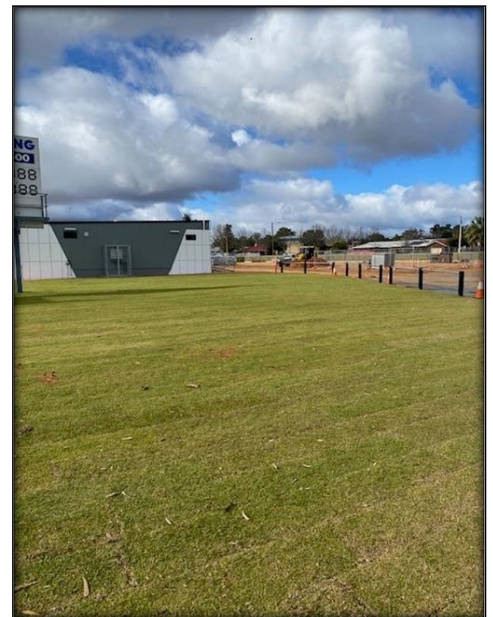
PROJECTS DELIVERED

Although there were few projects delivered, Council was able during a very hectic year to complete the Barmera Multisport, Barmera Fountain and undertake kerbside collection program.

BARMERA MULTISPORT CHANGEROOMS

Contractors and Council staff were able to deliver to the public a magnificent complex in the Multisport Changeroom facility. This project was a high-end project hampered by many obstacles including the flooding event.

The completion and finish of this facility is a true testament to the determination of all involved throughout this build, leaving a wonderful legacy to be used and enjoyed by all its users.



PROJECTS

BARMERA FOUNTAIN

The Barmera main street fountain has been quite topical for many years after many had tried their improvements for the towns centre piece without success. Council staff prior the flooding event had completed some preliminary works for the betterment of this iconic

structure, shelving the project when all staff were required to focus on the flood. Once the flood had subsided Council resumed works on this project, completing it with success shortly after. And again, a great commitment to a fun project.



WASTE

HARD WASTE PROVISION

April 2023 Barmera saw their turn in the three-year contract for kerbside collection. This was successful as was the introduction of the voucher system which also recorded a high user rate. In conclusion the year 2022/23 was a year of hard, calculating decision making for our Infrastructure team in many regards, but with some very positive and great outcomes as a result. The team worked well together and with other stakeholders in preparation for

the flood. Once the water had subsided the clean-up process commenced and is continuing.

Although Council has had a testing twelve months, the level of commitment undertaken by the staff was second to none. All staff were focused on the task at hand both pre and post flood, while still being able to maintain a service level, is a great achievement.

WASTE MANAGEMENT

The table below indicates the total tonnage of waste transported to the Riverland Resource Recovery Facility in Monash from 1 September 2022 through to 30 June 2023.

Waste Type	Loads	Bins Lifted	Tonnes	Kilos Per Bin
Garbage	378	196,426	1878.99	9.6
Organics	154	36,679	689.49	18.8
Recycling	162	86,374	629.76	7.3

This year in waste started off with some challenges with the introduction to a new waste contractor in Solo under a new contract which commenced on the 1 of September. The first sector of this year was spent in ensuring a service was delivered to the community under the new contractor that was comparable to the previous service delivery. Some changes were made early addressing expectations by the new Contractor, the Recovery Facility at Monash and Council.

For comparison 57% of the total tonnage was sent to landfill slightly down from 64% in the previous year. Council is still facing issues with the organic's component to our waste with many contaminates still being found, even with some suspension of services for those that continue to contaminate the green waste. However an Adelaide based company has taken in an opportunistic approach to this waste, converting it to a reusable fertiliser and potting compost.

ENVIRONMENT, ECONOMIC AND REGULATORY SERVICES



Environment, Economic and Regulatory Services

Our Environment and Regulatory Services Department provides the following services to our communities:

Planning Assessment	Building Assessment
Development Approvals	Wastewater Assessment
Food Safety	Mosquito Control
Parking Control	Animal Management
General Inspections and Compliance	Bushfire Prevention
By-Laws, Property and Building Management	Cemeteries Administration
Council's Wastewater Management System	

Development Assessment

The Planning, Development and Infrastructure Act 2016, the Planning and Design Code and the Planning Portal are now in place for all development assessment across South Australia.

Riverland Regional Assessment Panel

The Riverland Regional Assessment Panel (RRAP) is charged with assessment of development application that are subject to public notification.

During the 2022-2023 year the RRAP met on six occasions considering nine development application reports on behalf of the Councils. Of the nine development application reports, seven applications were approved and two were refused.

Council	Reports	Approved	Refused	Deferred	Hearings of Representations
Berri Barmera	2	1	1		1
Loxton Waikerie	4	4			2
Renmark Paringa	3	2	1		2
Total:	9	7	2		5

The RRAP membership for 2022-2023 comprised as follows;

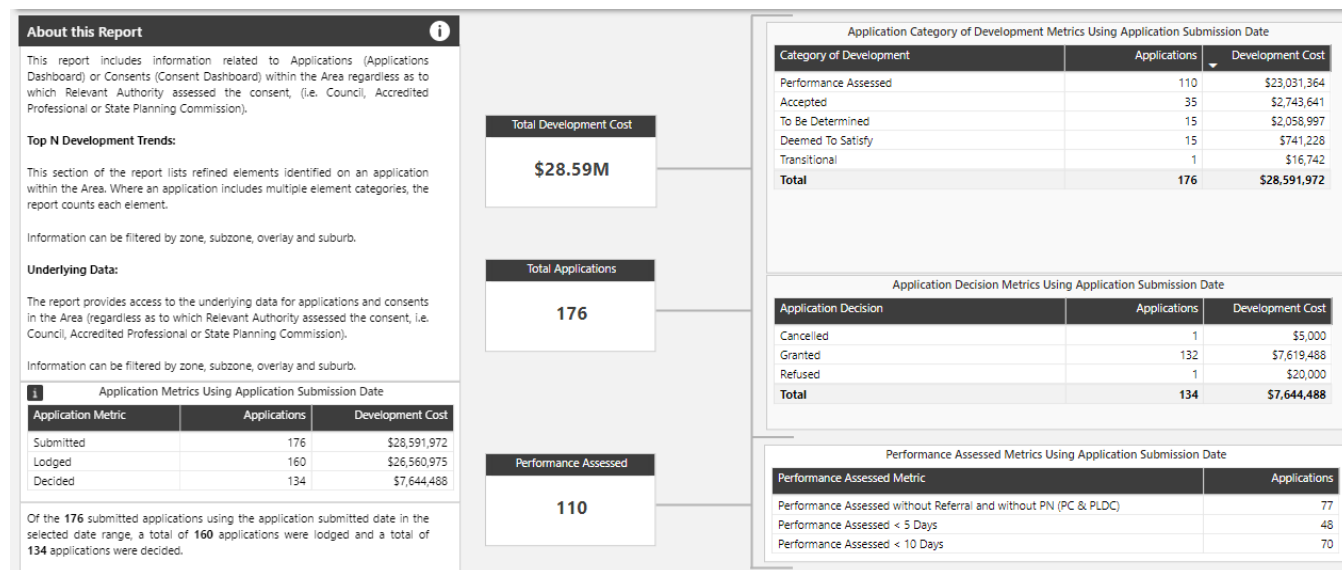
Independent members: Geoff Parsons (Presiding Member), Michael Doherty, Julie Lewis, and Stephen Smith.

Elected Member representatives: Cr Trevor Norton (July to December 2022), Cr James John (appointed for the period January to December 2023).

The Council representative role is shared between the three Councils on a rotational basis.

Development applications

2022/23 Development applications statistics:



Compliance / Illegal development

Council inspects properties at various stages of development as part of a development application process. It also inspects incidences of illegal development where development approval has not been sought or approved for changes in land use and building work.

Building Rules Assessment

Building rules assessment is the second stage of the development approval process and involves the assessment of building plans for compliance with the Building Code of Australia, various Australian Standards, the South Australian Housing Code and other relevant Council and state requirements.

Building rules assessments involve the surveying of plans for compliance with the following matters:

- Structural adequacy
- Fire safety
- Health and amenity
- Energy efficiency
- Access for people with disabilities

Riverland Regional Building Fire Safety Committee

Local councils play an important role in protecting the safety of building occupiers and users, including residents, workers or clients and visitors.

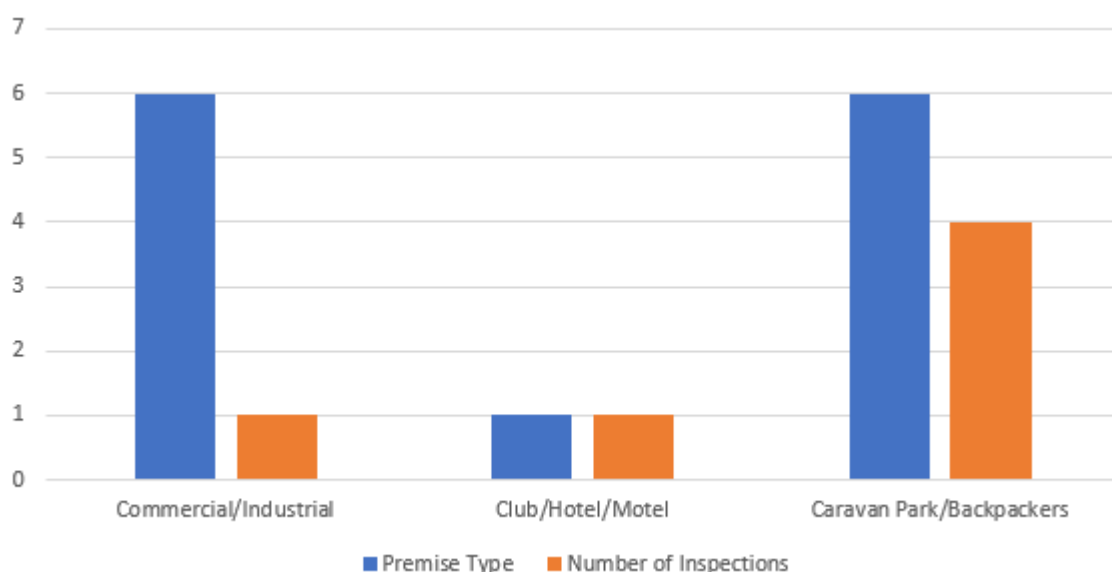
The role of the Building Fire Safety Committee (the committee) includes;

- Examining the adequacy of fire safety provisions in buildings
- Issuing fire safety defect notices for building owners to upgrade to a reasonable level of safety for occupants
- Negotiating with building owners for cost effective solutions to reduce fire safety risks to an acceptable level
- Issuing notices of building work that must be carried out in order to raise the building fire safety to a reasonable level
- Ensuring a building owner complies with a notice of building works required by initiating enforcement or other action
- Revoking or varying fire safety notices

<https://www.sa.gov.au/topics/planning-and-property/owning-a-property/council-monitoring-of-fire-safety-for-buildings>

During the past twelve months the Committee have inspected several premises where the public either work or assemble for recreation. During these inspections, deficiencies were noted, and action taken.

During the 2022/2023 reporting period the following inspections were undertaken within the Berri Barmera Council area;



In addition to the Committee's role Council's Building Surveyor conducted follow up inspections to determine compliance with fire safety issues linked to development applications.

ENVIRONMENTAL HEALTH

The Environmental Health section of Council continued to provide a broad range of public and environmental health services that may affect the health and wellbeing of the community.

Public and environmental health plays a daily and often unseen role to protect, maintain and promote community wellbeing.

Council continued to provide a broad range of public and environmental health services in 2022/2023 to address aspects of the natural and built environment that may affect the health and wellbeing of the community.

The Environmental Health functions undertaken by the Environmental Health Officer. These functions are in accordance with the South Australian Public Health Act 2011, the Food Act 2001, and associated regulations.

These functions include;

- Wastewater system assessment and management
- Food Safety
- Mosquito Surveillance and Control
- Public swimming pool safety
- Legionella control
- Hairdresser and beauty salon inspections
- Unsightly condition, hoarding and squalor

MOSQUITO CONTROL

Mosquito management is important to reduce the risk of mosquito-borne diseases (arbovirus), such as Ross River virus, Barmah Forest virus, Japanese Encephalitis virus and Murray Valley Encephalitis virus. Council monitors the presence and types of mosquitoes and treats mosquito breeding sites within the Council area from September to April each year.

During the 2022/2023 season overnight traps were set monthly then fortnightly to collect adult mosquitoes within the Berri Barmera Council district. The trapped mosquitoes were sent for species identification and viral screening.

FOOD SAFETY

There are over 250 permanent, temporary, and mobile food businesses registered in the Berri Barmera Council area.

Free on-line food safety training is made available on Council's website and is aimed at educating food handlers within food businesses and community/charity groups. Environmental Health Australia's I'm Alert training continues to be made available.

PUBLIC SWIMMING POOL OPERATION AND MANAGEMENT

Public swimming pools, spa pools and water play parks within the Council are monitored for compliance with the South Australian Public Health (General) Regulations 2013. There are 12 swimming pools within the Berri Barmera Council area that are monitored by Council staff for public compliance.

Inspections Undertaken	
Routine and follow up food inspections	58
Food related complaints	4
Routine swimming pool inspections	7
Wastewater applications	40
High risk manufacturing water system registered and inspected	20
Legionella investigations	0
Unsanitary, hoarding and squalor investigations	2
General health complaints	0

COMPLIANCE

Community Safety Officers investigated more than 457 customer requests in 2022/2023 which were handled either through education or enforcement.

Council's Community Safety Officers actively engage with our community, providing consultation, information and education in an effort to create a safe environment for residents and visitors.

Community Safety Officers provide a range of reactive and programmed services such as:

- Road safety and parking
- Dog and cat management
- Corella control
- Investigate abandoned vehicles
- Monitor and enforce Council By-Laws
- Fire prevention
- Attend to Litter and Local Nuisance complaints

DOG AND CAT MANAGEMENT

Over the 2022/2023 period there were 2440 dogs and 325 cats registered within the Berri Barmera Council area and recorded on the Dogs and Cats Online database.

Council has responsibility for dog and cat management in accordance with the Dog and Cat Management Act 1995. The objectives of the Act are to encourage responsible dog and cat ownership, to reduce

public and environmental nuisance caused by dogs and cats, and to promote the effective management of dogs and cats.

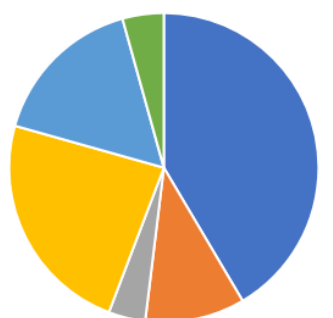
Throughout the 2022/2023 period, Community Safety Officers attended to the following dog related complaints.

Community Safety Officers issued a total of 102 expiation notices for dog related

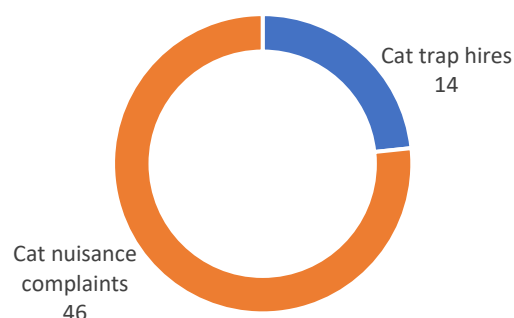
offences.

Community Safety Officers have been educating cat owners regarding their responsibilities and have found that this has so far been successful.

Throughout the 2022/2023 period, Community Safety Officers attended to the following cat related complaints;



■ Dogs wandering at large ■ Barking Dogs ■ Dog Harass
■ Dogs Impounded ■ Dogs returned to owners ■ Dog Attacks



Cat nuisance
complaints
46

Cat trap hires
14

PARKING CONTROL

In 2022/2023, 32 parking expiation notices were issued as a result of breaches to the Australian Road Rules.	Council's Community Safety Officers focus on maintaining a safe environment for motorists, pedestrians and cyclists by monitoring and enforcing the Australian Road Rules.	The Community Safety Officers approach is to provide education to motorists where possible as well as issuing warnings and expiations.
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FIRE PREVENTION CONTROL

<p>Council has the responsibility to ensure that land under its care and control is maintained to fire prevention standards. Our Infrastructure Department work tirelessly to keep Council assets prepared during the fire danger season.</p> <p>Councils Fire Prevention Officer commenced fire prevention duties in September 2022 sending 69 education-based letters to those owners who previously received notices, reminding them that it is time to prepare for the fire danger season.</p> <p>Inspections of every property within the Council</p>	<p>area were conducted throughout October 2022. As a result, 120 properties were identified as requiring work and issued Section 105F fire hazard reduction notices to reduce the risk of fire on their land within a timeframe. Subsequent inspections on the 120 properties were carried out in November 2022. Out of the 120 Section 105F notices issued, 23 landowners were identified as non-compliant, and expiations were issued.</p> <p>Community Safety Officers will continue to monitor all land within the Council area and</p>	<p>issue clean up notices where required throughout the fire danger season.</p> <p>Tougher restrictions on the issuing of Schedule 9 and 10 permits, issued during the fire danger season were introduced several years ago.</p> <p>In total, Council issued six permits under the Fire and Emergency Services Act to light and maintain fires during fire danger season, mainly to those operating business for the purpose of sulphur box burning and charcoal production and emergency hot works</p>
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Section 105F Statistics	2022/2023
Section 105F notices issued	120
Council action required	0
Expiations issued	23

COUNCIL PROJECTS

Environmental Management and Sustainability Strategy activities

- Guided nature Walk – Berri Barmera Landcare undertook guided nature walk around Martin Bend to educate the community, the walks were attended by approximately 100 people.
- Xeriscaping Workshops - Xeriscaping is the process of landscaping or gardening that reduced or eliminates the need for irrigation. Workshops were held in Barmera and Berri with 46 community members attending.
- Healing Place – was developed on an unloved small triangular patch of ground in Barmera, located on the corners of Hawdon Street, Eyre Street and Eyre Lane. The Healing Place is now a place of peace and tranquility for the community to sit and relax in this now inviting community space.
- Riverland Field Day Partnership – Berri Barmera Council partnered with Berri Barmera Landcare to promote recycling “what goes in what bin”, native tree giveaway, composting and general information.
- Plastic Free July Activities – Plastic Free activities included the community and school recycling challenge and recycling market.
- Be Bushfire Ready – Council partnered with both the Monash and Barmera CFS at the October Markets to inform and promote the concept, first-hand advice and distribute information kits and give aways to the community.
- Dog Desexing Subsidy – Council partnered with the Riverland Veterinary Clinic (Berri) to offer a subsidised dog desexing and microchipping program for Berri Barmera Council residents. This program aids with the costs and the compliance of mandatory desexing and microchipping laws in South Australia. 85 applications for dog desexing were received with 54 applications pursuing the desexing procedure.



Healing Place

COMMUNITY DEVELOPMENT/GROWTH AND ACTIVATION



GROWTH AND ACTIVATION

The Growth and Activation Portfolio is a new team established to develop and deliver projects, events and services that engage the community in improving the liveability and economy of Berri Barmera Council area. The team works to deliver strategic outcomes and enhance a positive image of our region as a tourism destination and enhance the lifestyle for visitors and residents.

The portfolio includes libraries, visitor information services, events, sport and recreation, community development and economic development. Council's recently endorsed Growth Strategy leads the strategic investment decision making and the team work to support investment opportunities in housing, commercial and retail development to

grow the region's economy.

Programs including community grants, civic events and school holiday programs, remain an important role for the Growth and Activation Team. Over the 2022/23 financial year the key achievements of the portfolio include:

Barmera Jetty Redevelopment

- Completing phase one and two community engagement and consultation.
- Three concept designs were developed, and a preferred option selected by the community.
- Detailed Design budget endorsed for 2023/24 financial year, including business case and cost benefit analysis.



YOUR BERRI BARMERA

- Establishing Your Berri Barmera engagement platform
- Actively communicate, involve and collaborate with the community on Council's strategic direction for current and future projects, budgets, events and programs

LIBRARY SERVICES AND COMMUNITY SPACE

- In principle endorsement of the Berri Library relocation to 29 Riverview Drive, Berri.
- Developed a charter for new Library Services and Community Space Advisory Group.
- The Library Services and Community Space Advisory Group to examine and guide the requirements for community library services and future planning of a community and civic hub.
- Berri Library staff supported the Berri Regional Secondary College by clearing up borrower and collection records prior to these being successfully transferred from the 'One Card' system to the schools standalone library management system 'Accessit' in January. Library staff have used 'Accessit' to borrow items to school staff and students and, as a consequence, there has been a drop in circulation statistics for the Berri Library in the last 6 months.
- Library staff at Berri finalised considerable collection and shelving changes to create a new study space for Berri Regional Secondary College library at the request of the school in January. This change created a dedicated fiction area for the school in the previous study area to support the Reading for Engagement program run in Years 7-9.



SPORTING, RECREATION AND PLAYSPACES BLUEPRINT

- Engaged lead consultant, One Eighty SLS to prepare an overarching strategic blueprint to identify the optimal use, layout, and priorities for the consolidated planning of sporting and play infrastructure. The Blueprint will provide direction and clarity of the priorities, enabling Council to be proactive and responsive to the needs of the community.
- Commencing stage one engagement with sporting and recreation clubs and the wider community to understand use of sports precincts, public open space and playspaces.

RIVER MURRAY COMMUNITY RECOVERY COMMITTEE

Attendance at the River Murray Community Recovery Group meetings, led by Alex Zimmermann and the Department of Premier and Cabinet. The committee brings government, community agencies and industry representatives together to coordinate recovery response and address issues impacting

response efforts. Council staff were kept informed of recovery activities including waste recovery, public access to local roads and campsites, recovery and support funding programs, reconnection of utility services, public health matters and mental health support services.

DESTINATION RIVERLAND OPERATIONS GROUP

Council supports a regional approach to destination development through working with Destination Riverland to support regional marketing, industry development and to engage matters impacting visitor services and opportunities such as regional events. A focus for 2022-23 was flood response and recovery through working with

the South Australian Tourism Commission (SATC) and tourism businesses to assess and provide advice on the ongoing impact of the flood. The 'Rise up for the River' campaign funded by SATC remains a critical support activity to the recovery of the tourism Industry in the Riverland, Murraylands and Lower Lakes.

BERRI COMMUNITY PAVILION

Council conducted a request for names for the Pavilion also known as Al fresco's. Over 80 submissions received with Council short listing 'Berri

Community Pavilion' as the name communicated the location, the use and the type of community building.

ADVOCACY TO STRENGTHEN COMMUNITY INFRASTRUCTURE AND LOCAL GOVERNMENT SERVICES

- Berri Regional Secondary College – Student Volunteer Program support conservation and land management.
- SWOOP Holdings Limited's bid to the Regional Connectivity Program (Australian Government) to assist with the construction of fixed wireless towers in the Riverland to improve the wireless communications network.
- Support for local government collaborative research grant application aimed at

- developing guidelines for councils to plan the safe, effective, and sustainable use and management of synthetic playing surfaces.
- Support for UNISA in an application to the Local Government Research & Development Scheme to undertake research on staff retention in local government through recognition and rewarding service.

COMMUNITY GRANTS

Council supports a variety of programs, services and facilities to improve the health and wellbeing of our citizens and to increase the vitality within our community.

With much of this support is in-kind, Council also provides financial support through the Community Grants Program. The allocation of funds for the Program is determined through annual budget approval process and two round of applications per year, with an approval process through the Community Grants and Awards Committee. In 2022/2023, Council provided over \$56,000 to community groups to support local initiatives during the year that included:

Barmera Central	Christmas Pageant	\$1,500 cash and up to \$2,000 in-kind
Barmera Central	Santa's Cave	\$1,500 and up to \$8,960 of in-kind
	Riverland Auto Street Party	\$1,500 and up to \$2,000 of in-kind
Cobdogla Tennis Club	Canteen Upgrade	\$4,000
Barmera Theatre Art and Craft Gallery	Purchase of Point of Sale System	\$1,000 plus in-kind of \$500
Barmera Community Men's Shed	Laser engraving and cutting machine	\$1,660
Berri Community Men's Shed	Workshop equipment	\$3,000
Berri Water Ski Club	Rebuild after flood	\$4,000
Berri Regional Child Care Centre	Front entry transformation	\$4,000
Living Well	Lift Project	\$1,500
Riverland Christmas Appeal	Riverland Christmas Appeal	\$500
Riverland Brass	Annual Operations	\$1,500
Berri Probus Club	40 th Anniversary Celebrations	\$500

Part of Things	Portal Fantasy Workshops	\$1,500 plus \$200 in-kind
River Rock Dance Club	2023 Rocktober Dance Weekend	\$1,500
Riverland Rose Festival	Riverland Rose and Garden Festival	\$3,000 plus \$2,000 in-kind support
Riverside Rodders	Auto Street Party 2024	\$1,500 and in-kind support of \$2,000
SA Australian Working Sheep Dog	2024 Barmera Sheep Dog Trials	\$1,500 plus \$1000 of in kind support
A Kelly	U13 Australia Girls Hockey Championships	\$100
2022 Riverland and Mallee Vocational Awards	Sponsorship	\$250
T Verrall	SA Indigenous Football Event	\$100
	2022 Youth Sport Cultural Sponsorship	\$100
Berri Santa's Cave	Berri Santa's Cave	\$1,500
Berri Tennis Club	Tennis SA tournament	\$2,500
Barmera Lions Club	Senior Citizen Christmas	\$500
Riverland Youth Theatre	School Holiday Program	\$2,000
Riverland Youth Theatre	Annual Program	\$5,000
Bowls SA	Senior Supa Series	\$1,500
Loveday 4x4	Loveday 4x4 event	\$5,000
Barmera Sheep Dog Trial	2023 Sheep Dog Trials	\$1,500
NAIDOC Event	NAIDOC Event	\$500
Berri Christmas Market	Berri Christmas Market	\$450

AWARDS AND RECOGNITION

Recognition of new citizens

During 2022/2023, 14 people became Australian Citizens in the Berri Barmera Council area. Citizenship ceremonies for these community members were officiated by Mayor Peter Hunt at both Australia Day and at Council offices throughout the year. Becoming an Australian Citizen is a significant step for people and Council is privileged to be part of the ceremonies.

Australia Day

The 2023 celebrations were modified this year due to COVID-19 restrictions. An official ceremony took place on the Berri riverfront with our award winners being presented with their certificates.



Citizen of the Year

Glenys Matthews

Outstanding contribution to the education of young people, community events and environmental advocate.



Young Citizen of the Year

Kale Karpany

Inspiring and advocating for local Aboriginal youth through sport, community events and education.



Community Event of the Year

Riverland Auto Street Party

Community event to celebrate 100 years of the automobile in Barmera as part of the towns Centenary Celebrations.



Building a Better Community Award - Berri Men's Shed

Securing \$150,000 to provide a haven for the men in our community to spend days working on projects, repair items, but most importantly, having the opportunity to meet and socialise.

VISITOR INFORMATION SERVICES



BERRI VISITOR CENTRE

The Berri Visitor Information Centre remains accredited under the Australian Tourism Accreditation and continues to play an important part in the community, retaining the number one spot on Trip advisor in things to do in Berri. This financial year we saw 10,983 travelers come through the door seeking face to face interaction. The impact of the flood in our region resulted in 61% of tourists visiting to ask questions regarding navigating through road closures and where to camp as a result of shutdowns of our natural parks and camping sites.

With the cost of living increasing and the rise of interest rates many travellers have been more frugal with their money which saw 58% of visitors still coming from South Australia. Due to this reason, there has been an increase in interstate travel with tourist being more comfortable exploring our region as opposed to overseas travel due to budget. Noticeably

there has been an increase of travellers seeking free activities and sights to see over paid experiences, with 10% of visitors coming to our region after obtaining rise the river Vouchers. Overseas travel still remains at 1%.

The Centre continues to play a major part in promoting local business and their products and is the only visitor centre within the Riverland to stock only Riverland products and displays local artists pieces. This strengthens the relationship with the community and highlights the local talent the Riverland has to offer.

School holiday activities/ viewed displays and workshops catering for a variety of ages and interests, ran out of the centre, contributed to an increase in the number of locals and tourists visiting the centre and our district. One of our main displays for the year held in the

centre was the Martin Bend wetland display.

Sue John was proudly announced the South Australian Visitor Centre Ambassador of the year. The award was presented to her at the VIC conference in May by Minister for *Tourism & Multicultural Affairs* Zoe Bettison.



For the 2023 history month in May, the Berri Visitor Information Centre partnered with the Riverland community for an exhibition on ‘A scroll through the history of Martin Bend’. With the South Australian Museum loaning us a Rakali (native river rat) and the Murray Pioneer writing an article surrounding the Rakali and its local habitat, the centre saw a 28% increase in visitors to view the preserved water rat which is on the verge of extinction. In conjunction with the exhibition, the Berri Barmera Landcare’s local environmentalist Andrew Walladge, and Landcare manager Sharon Schrapel, provided a free two hour

guided nature walk showcasing Martins Bend’s biodiversity and the environmental benefits of floods.

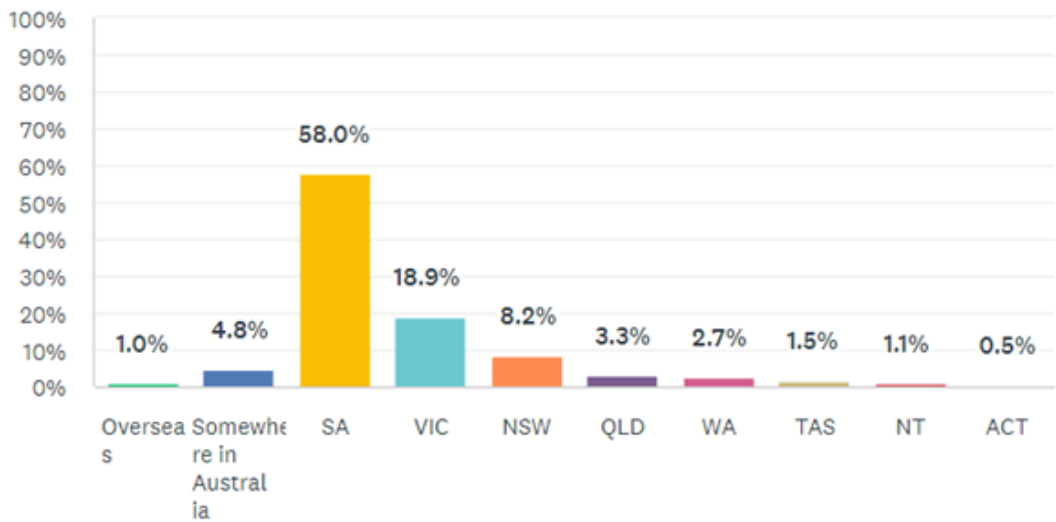
The Centre’s short neck turtle ‘Bonney’ continues to be a hit with visitors, whereby she helps educate people on the importance of protecting the environment and how to help conserve native turtles. A turtle mania display was held in conjunction with Landcare in November 2022.

The creation of the ‘Berri Town History and Art Walk Guide’

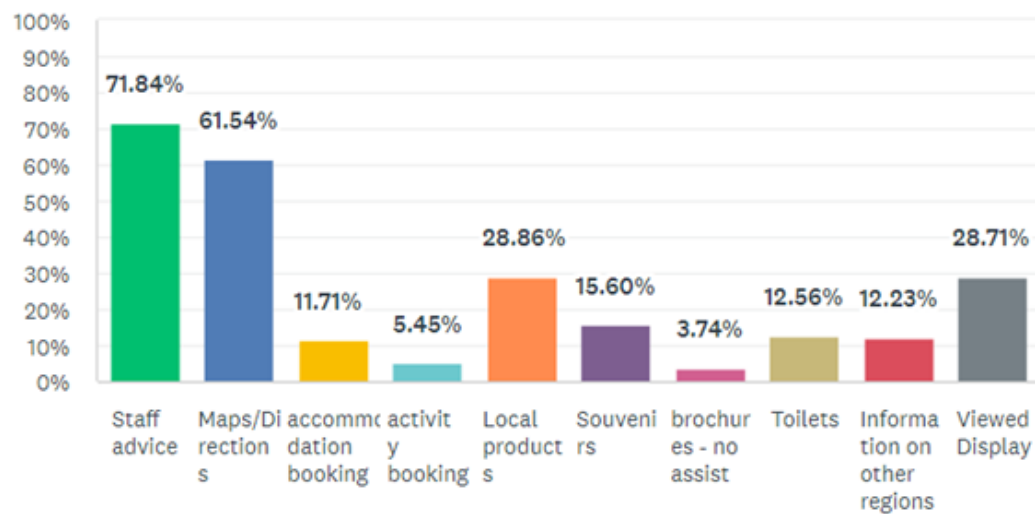
has been a new project to help promote Berri to visitors.

The ‘Why leave Town’ gift card is in another new project that is scheduled for release in November 2023 with the upgrade the card for use with EFTPOS and Square for complete transaction integration. The upgrade will support more local businesses within our district to participate in local spending campaigns bringing economic benefits.

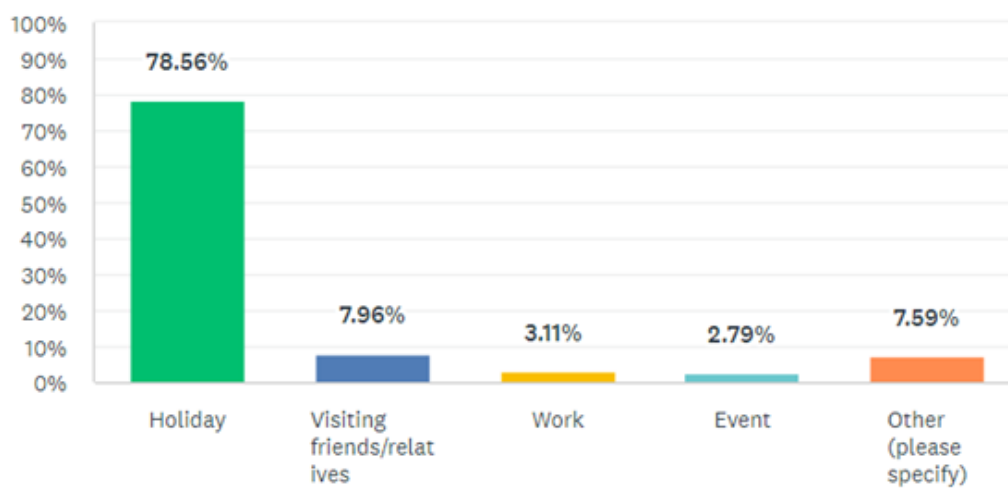
Origin of Visitors



Services used at the Berri Visitor Information Centre



Reasons for Visit





A wallaby, on loan from the SA Museum, at the Bert Visitor Information Centre this month as a part of a display for South Australia's History Festival.
PHOTOS: supplied

LIBRARY SERVICES



LIBRARY SERVICES

The Berri Barmera Library Service has had a busy year with their involvement in a variety of events, both large and small. Berri Library planned and held three significant events including the Berri Bridge silver anniversary, the Loveday Internment Camp symposium and the Berri Sporting Clubs display. Barmera Library continued to support and

connect its community to regular and innovative programs and events over the year suitable for a variety of ages and interests. The following report highlights these events and programs plus the myriad of important projects and community connections the libraries have continued to maintain and create this year.

CHILDREN'S SCHOOL HOLIDAY ACTIVITIES

During the year school holiday programs were distributed to all families with kindergarten and primary school age children in our region. An exciting range of events were delivered during the school holidays periods:

- Riverland Dog Obedience & Kennel Club.
- Marianna the Mermaid and Peta the Pirate.
- Colouring in competition run by PIRSA.
- Lego, bubble wands, popsicle flowerpots and painting plaster



Coden & Brayden had fun decorating recycled tins and planting succulents for the Barmera Library school holiday activities in July 2022

creation.

- Craft activities including, foam fish, key chains and kaleidoscopes, candle molding, scrapbooking and tile painting.
- Lanyards challenge, attending six events across the Berri Barmera Libraries, Barmera Central and the Berri Visitor and Information Centre.
- *Take it Apart Club* (dismantling and reassembling computers) run by the Riverland Youth Theatre at the Berri Library in January.



Marianna the Mermaid visited the Berri Library during the school holidays to read a mermaid themed story and help with craft session

CHILDREN'S BOOK WEEK 2022

Both libraries held a special baby rhyme time activity around the Book Week theme Dreaming with Eyes Open. In Berri Library, as this also coincided with Speech Pathology week, a team of speech pathologists from the Berri Education office

visited, read stories which promoted speech development and answered a range of questions from parents. The Barmera Library hosted four schools enabling 200 children to participate in activities related to the book week theme.

BERRI LIBRARY VOLUNTEER

The Libraries Local History volunteer assisted with a number of projects on a weekly basis throughout the year. These included digitising information of historic value and working on the

QR project which when completed will provide information via QR codes on locations across Berri and Barmera.

SALUTING THEIR SERVICE COMMEMORATIVE GRANT

The Loveday Internment Camp committee and Berri Barmera Council were successful in obtaining a Saluting Their Service Commemorative Grant from the Department of Veteran Affairs of \$7046. This amount was matched on a dollar for dollar basis by Council. The funding has been allocated towards the development of a digital interpretive experience at the Loveday Internment Camp's General Headquarters' site at 53 Thiele Road. The plan includes establishing a car park in a designated vacant area of the site and clearing the existing pathway, to cater for accessibility to visitors.

Four interpretive signs will be installed near specific ruins at the site in consultation with Heritage SA. The plan is also for a sign to be installed including history about the General Headquarters Site/building and signs to also be placed near the hospital foundations, map of Australia made by the internees, and near the cells. These signs will include QR codes linked to Berri Barmera Council's Loveday Internment Camp website and an app which is in development for locals and tourists to access to learn about this heritage-listed attraction.

BERRI BRIDGE EVENT

Berri Library staff instigated and coordinated the Berri Bridge silver anniversary event, which took place on July 27, 2022, exactly 25 years after the bridge first opened to the public. A ceremony took place on the Berri side of the bridge, which was followed by morning tea in the Len Mahoney room. The event was successful thanks to the many people that helped with the preliminary planning and at the event on the actual day.



MC Trevor Scott with Uncle Barney who is shown here conducting the smoking ceremony at the Berri bridge 25 year anniversary event on 27th July



Attendees at the Berri bridge 25 year anniversary event

INTERNMENT CAMP SYMPOSIUM

Staff from the Berri Library helped organize the *German WWII Internees from Persia and their Fate in Australia* symposium and exhibition that took place in the Barmera Soldiers Memorial Hall from Saturday 4 March to Monday 6 March 2023. On Saturday, 70 people attended the symposium and exhibition and on Sunday, approximately 30 visited the exhibition. On Monday, more than 70 students from Cobdogla Primary School and St Joseph's School in Barmera attended an education workshop with the symposium presenters.



Students attending the exhibition with presenters on Saturday



Attendees at the Symposium

CELEBRATING SOUTH AUSTRALIA'S HISTORY MONTH IN MAY

Barmera Library held an exhibition entitled "History of Communication." An array of telephones used over many years, including the original wooden phone that was pivotal to the communication between locations to fire up the Cobdogla pump, were displayed. As it was an early form of communication, *Drumming Riverland* held a session for 24 young and older members of the community, which was enjoyed by all.

The Berri Sporting Clubs display in the Berri Town Hall from 19-21 May took place in History month. Berri Library staff with assistance from Berri Our Town and various Berri sporting clubs organized the event. On Friday 19 May, over 140 Berri Regional Secondary College students visited the display and completed a task around the histories of different sports in Berri. Life Members of various sporting clubs were acknowledged as part of the event, 5RM held a live broadcast where clubs showcased their regalia. Over the three days, approximately 400 people attended



Riverland Drumming running a session at the Barmera Library for History Month



Photos of community visitors to the successful History Month Sporting Display held in the Berri Town Hall

OTHER EVENTS AND ACTIVITIES

- Children's activities during term time: Rhyme Time, STEM Club, Lego Club, National Science Week and the Living Arts Festival are some of the examples run by both libraries.
- Being Digital Program: walk in tech support sessions including digital literacy, smart phone operations scam awareness and maps.
- Plastic Free July: workshops for children to make a project using a variety of recycled materials to create recycled masterpieces. These entries were then used for a public display in the Berri Community Pavilion.
- Barmera Netball Club 75 Years Display.
- Barmera Theatre Art Gallery Workshops.
- Student Session with Craig Smith, Children's Illustrator.
- Writers' workshops with Kirste Vandergiesen.
- Our Town Berri artwork and design brochure competition.
- Flashback Friday on Facebook – Council History.
- Foster Care Information Sessions.
- Barmera Circle Connect – Social connection and events.
- Armchair Yoga.



Barmera Netball club 75 years display in the Barmera Library



BRSC students watch on as seasoned book illustrator, Craig Smith creates a child Frankenstein for Children's Book Week

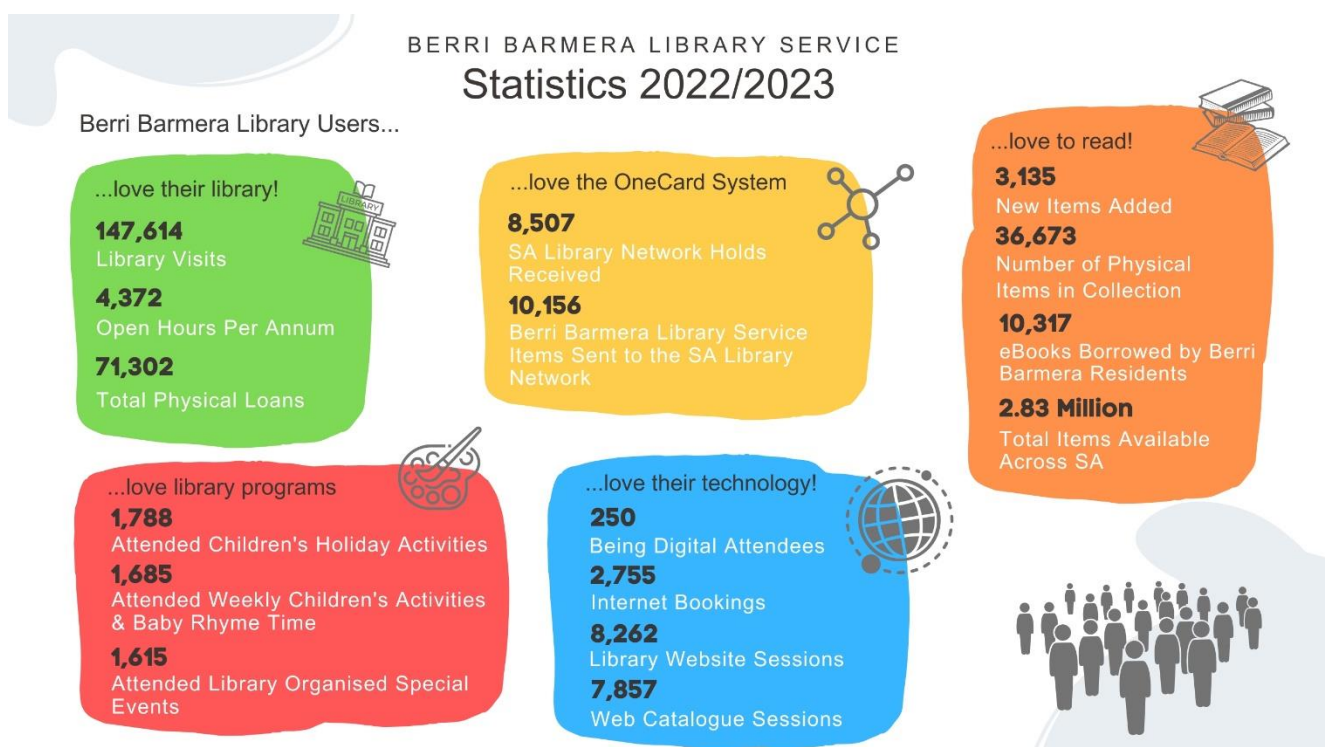
COMMUNITY PARTICIPATION OPPORTUNITIES

The Centenary Project Officer and Library staff helped with the Barmera, Glossop, and Monash Centenary Finale event held on Friday 16 September 2022 at the Barmera Soldiers Memorial Hall. Leading up to the event, staff helped set-up displays and organised the hall for the event as well as assisting as required. There were more than 200 people at this very successful event with many positive comments received from attendees.

In April the Berri Barmera Landcare Xeriscaping workshop was very popular with residents at the Barmera Library who learnt how to manage water and use mulch in

their gardens for the Riverland climate.

Barmera Circle Connect, a new initiative at Barmera Library in September was created to connect people with their community. The group involves chatting over a coffee, engaging in creative activities, joining in with community projects and enjoying each other's company. It meets regularly, has worked on a variety of projects including Christmas projects in conjunction with the "Barmera Shop Window display group", and has made paper flowers used as shop front window displays.



GOVERNANCE STATEMENT



DECISION MAKING STRUCTURE

Local Government Act 1999 - Section 41

Council believes strongly in open and accountable local government and is actively working towards structures that facilitate positive community engagement, not just in the form of consultation, but also assisting in the formation of plans and decision making.

Reports and minutes containing recommendations from Committees

are included in the Council monthly meeting Agenda for consideration and adoption by Elected Members.

These, along with Committee Agendas and Minutes are available on the Council website bbc@bbc.sa.gov.au

In addition, Council Officers have delegated authority to make certain decisions under

the direction of Council whilst other decisions will be referred to Council. Delegations under various acts of legislation and policies of Council are noted within Council's delegations register

FORMER SECTION 41 COMMITTEES

COMMITTEE	PURPOSE OF COMMITTEES
Barmera Improvement Committee	The function of this committee is to capture, communicate and develop ideas and initiatives that enable community members, groups and Council to progress, beautify and advance Barmera.
Berri Improvement Committee	The function of this committee is to capture, communicate and develop ideas and initiatives that enable community members, groups and Council to progress, beautify and advance Berri.
Cemetery Advisory Subcommittee	The function of this committee is to plan and oversee the management of cemeteries within the Berri Barmera district.
Friends of Bonney Theatre Working Group	The function of this committee is to support Council in the strategic planning and ongoing asset management of Bonney Theatre complex including Soldiers Memorial Hall and Hawdon Chambers.
Environment and Sustainability Committee	The function of this committee is to support the development and implementation of a long term (ten year) Environment and Sustainability Management Plan.
Community Grants and Award Selection Committee	The function of this committee is to oversee, monitor and review Council's community Grant and Citizen of the Year programs and Policy.
Strategy, Assets and Major Projects	The function of this committee is to develop, implement and review a Strategic Plan for the Berri Barmera Council district including undertaking extensive public consultation.

CURRENT COMMITTEES

COMMITTEE	PURPOSE OF COMMITTEES
Planning and Strategy Committee	Overseeing the development and review of key Council documents and projects including (but not limited to) Strategic Documents (statutory and non-statutory), Strategies and Policies for the future growth, development and activation of Berri Barmera.
Infrastructure, Assets and Works Committee	<p>The consultation and ongoing review of overall long-term asset management strategies and related policies in accordance with legislation and good management practices.</p> <p>The consultation and ongoing review of all Council's Asset Management Plans (including Road Asset Management Program, Buildings Asset Management Plan, CMWS Asset Management Plan and Plant & Equipment Asset Management Plan), and any other Plan considered relevant.</p> <p>The consultation and ongoing review of Council's acquisitions made relevant to this Infrastructure & Assets Committee, and in accordance with Council's Procurement Policy.</p>
CEO Review Panel	The function of the committee is to undertake the selection process for the position of CEO of the Berri Barmera Council in accordance with the requirements of the Local Government Act 1999 and at the direction of Council.

Other Council Committees, Panels or Working Groups

COMMITTEE	PURPOSE OF COMMITTEES
Riverland Building Fire Safety (Regional)	Responsible, under the Planning Development & Infrastructure Act 2016, for building fire safety matters.
Riverland Regional Assessment Panel	Pursuant to Section 84(1)(a) and Schedule 8, Clause 13(1)(a) of the Planning, Development and Infrastructure Act 2016, as a relevant authority.

CURRENT SECTION 41 COMMITTEES

COMMITTEE	PURPOSE OF COMMITTEES
Lake Bonney Caring For Country Advisory Group	The function of the committee is to support the implementation of the Lake Bonney Caring for Country Management Plan.
Leases and Licences Advisory Group	This group is responsible for the provision of appropriate advice and recommendations on lease and licence matters.
Audit and Risk Management	<p>Pursuant to Section 126 (1) of the Local Government Act 1999: A council must have an audit committee.</p> <p>The function of an audit and risk committee include, but are not limited to – the review of annual financial statement, strategic management plans or annual business plan, liaising with Council's auditor and reviewing internal controls.</p>

ALLOWANCES PAID

Senior Executive Officers – Register of Salaries

TITLE OF POSITION	CLASSIFICATION	OTHER BENEFITS
Chief Executive Officer	Contract Agreement	Annual Salary Motor Vehicle Mobile Phone iPad Laptop
Manager Corporate Services	Contract Agreement	Annual Salary Motor Vehicle Mobile Phone iPad Laptop
Manager Infrastructure and Operations	Contract Agreement	Annual Salary Motor Vehicle Mobile Phone Reimbursement iPad Laptop
Manager Environment and Regulatory Services	Contract Agreement	Annual Salary Motor Vehicle Mobile Phone Reimbursement iPad Laptop
Manager Growth and Activation	Contract Agreement	Annual Salary Motor Vehicle Mobile Phone iPad Laptop
Library Manager	LG Award includes EB agreement	Annual Salary Motor vehicle
Community, Recreation and Events Manager	LG Award includes EB agreement	Annual Salary Motor Vehicle Mobile Phone Allowance Civic Allowance iPad Laptop
Human Resources and Risk Manager	LG Award includes EB agreement	Annual Salary Motor Vehicle Mobile Phone iPad Laptop

ALLOWANCES PAID

To Elected Members and Council Committee Members

Elected Members receive an allowance as provided for under the Local Government Act 1999 for discharging their formal duties, which is set by the Remuneration Tribunal and adjusted annually by formula prescribed by the regulations.

ELECTED MEMBERS ALLOWANCES AND BENEFITS	
Mayoral allowance	\$61,524
Deputy Mayoral allowance	\$19,226
Chairman of standing committees allowance	\$19,106
Elected Member allowance	\$15,381

ADDITIONAL ALLOWANCES PAYABLE	
For those members (excluding the principal member) whose usual place of residence is at least 30km but less than 50 kms from the principal office.	\$454 per annum
For those members (excluding the principal member) whose usual place of residence is located at least 50km but less than 75kms from that Council's principal office.	\$775 per annum
For those members (excluding the principal member) whose usual place of residence is located at least 75km but less than 100kms from that Council's principal office.	\$1,162 per annum

ALLOWANCES PAID

To Elected Members and Council Committee Members

ADDITIONAL ALLOWANCES	
Independent Chair of the Audit Committee	\$1,250 per meeting
Riverland Regional Assessment Panel Note: Shared across the three Councils	Independent presiding member sitting fee: \$750 Independent member (three) sitting fee: \$400 Council appointment representative (one), appointed on a rotational basis across the Councils: \$350

Elector Representation Review

Under the requirements of the Local Government Act 1999, Councils representation must comply with a specified quota tolerance. Berri Barmera Council is represented by a Mayor and 8 Councillors. The Local Government (Elections) Act 1999 requires that as a 1 January of every election year, the Council Voters Roll is to be purged of all landlords, business lessees and residents non-citizens in readiness for the period election. The total number of electors in the district of Berri Barmera Council is as follows:

House of Assembly as provided by the State Electoral Commission	7545
Council's Supplementary Role	3
Total	7548

(As at February 2023)



Council's representation quota is therefore 833 electors per elected member. Council completed an elector representation review of its size, composition and ward structure, as required by the provisions of Section 12 of the Act over the 2016/2017 year. The review, which was conducted in accordance with the specified process, public consultation requirements and addressed the matters detailed under Sections 26 and 33 of the Act, culminated in Council resolving that:

- the principal member of Council continue to be a Mayor elected by the community at council wide elections;
- the Council area not be divided into wards (i.e. the existing "no wards" structure be retained);
- Council continue to comprise of eight (8) area councillors and the Mayor; and
- The current name of the Council be retained

The next review will be conducted as per legislative requirements, in April 2024 to April 2025.

The table below outlines a comparison for representation quotas 2022/2023, as per Schedule 4 of the Local Government Act 1999.

Data derived from information provided by the Electoral Commission of SA. Current as at last collection of elector figure statistics for House of Assembly (30 June 2023) and council supplementary roll (28 February 2023)

Council	Elected Members Inc Mayor	Electors	Ratio
Alexandrina	10	22332	2233
Barossa	12	18810	1567
Berri Barmera	9	7500	833
Copper Coast	9	899	99
Light Regional	10	11201	1120
Loxton Waikerie	11	8231	748
Murray Bridge	10	15424	1542
Port Pirie	10	13015	1301
Victor Harbor	10	13402	1340
Wattle Range	12	8786	732
Yorke Peninsula	12	9095	757

INTERSTATE TRAVEL EXPENSES

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

Mayor Ella Winnall	12-16 June 2023	National General Assembly of LGA in Canberra	Flights \$571 Accommodation \$845 Conference\$1,120
CEO	12-16 June 2023	National General Assembly of LGA in Canberra	Flights \$1,143 Accommodation \$845 Conference\$1,120
Cr Ian Schlein	12-16 June 2023	National General Assembly of LGA in Canberra	Flights \$1,143 Accommodation \$845 Conference\$1,120
Cr Trevor Scott	12-16 June 2023	National General Assembly of LGA in Canberra	Flights \$1,143 Accommodation \$845 Conference\$1,120

DELEGATION REGISTER

Local Government Act 1999

Delegations of Power to assist in the decision-making process of Council, the Council has delegated responsibilities and powers to the Chief Executive Officer and/or specific committees of Council. These delegations are reviewed in accordance with Section 44(6a) of the Act and are available for public inspection free of charge at the Principal Council office in Berri.

Councils have a range of powers and functions to perform which are conferred under a number of different Acts of Parliament.

Section 44 of the Local Government Act 1999 allows a Council to delegate many of its decision-making powers and functions under these Acts.

The primary purpose of delegating powers and functions is to facilitate an efficient and effective organisation by allowing decisions to be made by the staff who carry out day to day operations by allowing decisions to be made by the staff who carry out day to day operations.

POLICIES

Policies, codes of practice and codes of conduct are fundamental components of Council's good governance framework. Council uses them to:

- set direction
- guide decision making by the elected Council and administration; and
- inform the public about how Council will normally act

Policies and codes are reviewed, as required either by legislation or the direction of Council, firstly by the Executive Leadership Team of Council and then referred to Council for consideration.

Giving effect to policy direction is

then the responsibility of the Chief Executive Officer and administration, this involves setting clear and detailed procedures to be followed by staff.

In addition to mandatory registered and codes, Council has a number of policies which can be viewed on its website.

All policies of Council are available for inspection at the Council offices during business hours.

Copies of the policies are also available from Councils website or postal copies may be obtained from Council offices free of charge.

COUNCIL ELECTIONS

The Local Government (Elections) Act 1999 provides for periodic Local Government elections to be held in November every four years.

The next local government elections will be held in November 2026.

FREEDOM OF INFORMATION

Freedom of Information Statement

During 2022/2023 one Freedom of Information (FOI) Application was received.

Council's Role

The Council's role is to govern and manage its area at the local level. Section 6 of the Local Government Act 199, defines the role of Council as follows:

- To act as a representative, informed and responsible decision-maker in the interests of its community; and
- To provide and co-ordinate various public services and facilities and to develop its community and resources in a socially just and ecologically sustainable manner; and
- To encourage and develop initiatives within its community for improving the quality of life of the community; and
- To represent the interests of its community to the wider community; and
- To exercise, perform and discharge the powers, functions and duties of local government under the Local Government Act and other Acts in relation to the area for which it is constituted.

REGISTERS, CODES AND POLICIES

Pursuant to Section 131 (2) of the Local Government Act 1999 the following information is provided:

LIST OF REGISTERS

- Section 68 Members Register of Interests
- Section 79 Members Register of Allowances and Benefits
- Section 105 Officers Register of Salaries
- Section 116 Officer Register of Interests
- Section 188 Fees and Charges
- Section 207 Community Land
- Section 231 Public Roads
- Section 252 By Laws

CODES

- Section 63 Members Code of Conduct
- Section 92 Code of Practice for Access to Meetings and Documents
- Section 110 Employees Code of Conduct
- Reg 6 Code of Practice for Meeting Procedures

STATUTORY REQUIREMENTS

- Access to Meetings - Code of Practice
- CCTV Policy
- CEO Leave Policy
- Children and Vulnerable Persons' Safety Policy
- Council Member Access to Information
- Delegations
- Elections - Caretaker Policy
- Review of Council Decisions (Including Handling Complaints)
- Procedure for Managing Elected Members Code of Conduct (Breach of Code) Complaints
- Elected Member Support
- Road and Street Naming Policy
- Informal Gatherings Policy
- Order Making Policy
- Procurement (Contracting and Tendering) Policy and Procedure
- Public Consultation and Community Engagement
- Training - Elected Members
- Code of Conduct - Elected Members and Committee Members
- Code of Conduct - Council Employees

FINANCIAL MANAGEMENT

- Annual Budget Policy
- Asset Accounting
- Asset Management
- Business and Residential Development Support Policy
- Community Grants and Assistance
- Community Group Loan
- Credit Card Purchasing Policy
- Credit Card Cardholders Register
- Debt Recovery
- Fees and Charges Policy and Schedule
- Fraud and Corruption Prevention Policy
- Financial Hardship (CWMS) Policy
- Fines – Rates Recovery
- General Ledger Policy
- Treasury Management
- Valuation of Land Under Roads Policy
- Public Interest Disclosure Policy and Procedure
- Privacy Policy Rates
- Fines/Rates Recovery Policy
- Rate Capping Rebate Policy
- Rate Rebate Policy • Rate Remission Policy
- Rating Policy
- Internal Financial Controls Policy

ADDITIONAL DOCUMENTS

- Mobile Temporary Vending Policy
- Delegations Register
- Gift and Benefits Register
- Lease Register
- Training Register – Elected Members and Employees

ADDITIONAL CODES of conduct have been adopted by Council and include:

- Code of Conduct Child Safe Environments

GUIDELINES

- Community Grant Guidelines
- Conflict of Interest Guidelines
- Confidentiality Guidelines
- Guidelines and General Approval for the Placement or Affixation of Election Signs

The following procedure has been adopted to support the Code of Conduct for Council Members:

- Complaints Handling Procedure under the Code of Conduct for Council Members



COMPLIANCE STATEMENT



CONTRACTED SERVICES 2022/2023

Competitive Tendering / Cost Effective Delivery of Service

Contractors are awarded on a tender/quotation basis as Council's commitment towards providing cost effective services to its community as well as competitive tendering. Resulting from this approach by Council, significant amounts of Councils operations are contracted out to minimize Council's requirements to provide expensive plant and equipment and also to maintain a relatively small workforce as we continue to reduce overheads. The table below outlines the contract work awarded through tendering/quotation processes for specific projects and functions of the Council in accordance with Council's Procurement Policies and Procedures.

CONTRACTORS 2022-2023	
Audit Contract (External) Bentleys SA	\$36,995.00
Barmera Recreation Centre Management	\$24,160.00
Effluent Drainage Maintenance	\$245,850.00
CWMS Infrastructure Renewal	\$120,643.00
Garbage Collection	\$138,8140.00
Hard waste Collection	\$29,743.00
Public Convenience Management	\$172,772.00
Reseals Roads Town – District	\$103,144.00
Road Maintenance Sealing and Realignment	\$443,195.00
Kerbing Asset Renewal – Replacement	\$61,580.00
Dump Rehabilitation- Monash	\$3,640.00
Footpath Renewal Construction and Sealing	\$13,814.00
Swimming Pool Management	\$123,163.00
Community Wastewater Management	\$2,381,151.00
Community Wastewater Management Pump Station Upgrade	\$43,286.00
Stormwater Renewals and Maintenance	\$157,507.00
Pram Ramps	\$11,160.00
Storm Damage	\$45,462.00
Rock Crushing – Quarries	\$128,642.00
Kerbing Replacement	\$11,780.00
Sundries	
Irrigation Repairs and Maintenance	\$20,235.00
Cemetery Improvements	\$17,225.00
Playground Maintenance	\$32,250.00
Dog and Cat Park and Pound Improvements	\$24,860.00
Central Business Revitalisation	\$34,111.00

Major Building and Structures Renewals	\$34,159.00
Lake Bonney Jetty Upgrade	\$61,324.00
Berri Stadium Air Conditioning Upgrade	\$308,418.00
Irrigation Repairs and Maintenance	\$20,235.00
Colin Jennings (Apex Park) Upgrade	\$21,507.00
Berri Library Maintenance	\$6,995.00
Lake Bonney – Barmera Track and Road Development	\$146,086.00
Mosquito Monitoring	\$15,970.00
Streetscape Design	\$25,492.00
Barmera Multi Sport Change Rooms	\$1,239,834.00
Barmera Rec Centre Resurfacing	\$20,277.00
Glassey Park Master Plan	\$12,660.00
Barmera Lake Front	\$22,140.00
Barmera Library Maintenance	\$10,498.00
Council Office Building	\$60,736.00
Debt Collection Costs	\$15,722.00
Halls Building Maintenance	\$62,069.00
Street Tree Maintenance Riverland High Works	\$25,606.00
TOTAL	\$7,784,236.00

CONFIDENTIALITY PROVISIONS

Meetings and Documents

In accordance with Section 90 (1) of the Local Government Act 1999 (the Act) all Council and Committee meetings were conducted in a place open to the public. Open and transparent decision making has been supported by the introduction of the Informal Gatherings Policy.

Council and Committee meetings/matters considered in Confidence (Section 90 (2) and 91 (7)).

There were a number of occasions during the financial year that Council considered matters in confidence pursuant to Section 90 of the Local Government Act 1999. In 2022/2023, there were twelve Ordinary, eight Special Meetings of Council and 28 Committee/Sub-Committee Meetings.

At the time Council resolves to consider a matter in confidence, Council complies with its Access to Meetings – Code of Practice. Also, Council specifies a time for the item to remain confidential with delegated power provided to the Chief Executive Officer to remove the confidentiality provision, provided the item has satisfactorily been completed or the need for the item to remain confidential has been reviewed.

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

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

Council used the provisions of Section 90(2) of the Local Government Act 1999, on 39 separate occasions during the course of Council and Committee meetings, Council and the Committees met in confidence to discuss issues in relation to:

Section 90 (3)(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);

Meeting	Date	Subject
Ordinary Meeting of Council	26 July 2022	CEO Selection and Performance Review Committee Draft Minutes from meeting held 18 July 2022
CEO Selection and Performance Review Panel	16 August 2022	Chief Executive Officer – Probationary Review
Ordinary Meeting of Council	23 August 2022	CEO Selection and Performance Review Committee Draft minutes from meeting of 16 August
Ordinary Meeting of Council	13 December 2022	Aboriginal Ancestral Repatriation and Resting Place
Special Meeting of Council	21 December 2022	Citizen and Community Awards
Ordinary Meeting of Council	27 June 2023	CEO Review Panel Committee Meeting 1 June 2023

Section 90 (3) (b) information the disclosure of which (i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and (ii) would, on balance, be contrary to the public interest;

Meeting	Date	Subject
Ordinary Meeting of Council	26 July 2022	Confidential Minute Book – Release of Confidential Minutes – “Growth Strategy and Glassey Park Master Planning”
Ordinary Meeting of Council	26 July 2022	Confidential Minute Book – Release of Confidential Minutes – “Proposal Lot 21 and Piece Lots 22 and 23 Old Sturt Highway, Berri”
Ordinary Meeting of Council	29 November 2022	CWMS and Stormwater Inspections
Ordinary Meeting of Council	29 November 2022	Principal Office – Accommodation
Ordinary Meeting of Council	13 December 2022	Future Planning – Library Services
Special Meeting of Council	21 December 2022	Principal Office – Accommodation
CEO Review Panel Committee	20 April 2023	CEO Annual Performance Review
Ordinary Meeting of Council	24 April 2023	Confidential Minutes Book – Release of Confidential Minutes – 202 Elliot Drive, Barmera
Ordinary Meeting of Council	24 April 2023	Confidential Minute Book – Release of Confidential Minutes – Riverland Waste Tender Briefing
Ordinary Meeting of Council	23 May 2023	Confidential Minute Book – Release of Confidential Minutes – Regional Waste Tender
Ordinary Meeting of Council	23 May 2023	Confidential Minute Book – Release of Confidential

		Minutes- Community Wastewater Management System
Ordinary Meeting of Council	23 May 2023	Confidential Minute Book – Release of Confidential Minutes – Riverland Waste Tender Briefing
CEO Review Panel	1 June 2023	CEO Annual Performance Review

Section 90 (3) (d) commercial information of a confidential nature (not being a trade secret) the disclosure of which— (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and (ii) (ii) would, on balance, be contrary to the public interest;

Meeting	Date	Subject
Ordinary Meeting of Council	23 August 2022	Berri Riverside Caravan Park
Ordinary Meeting of Council	13 December 2022	Confidential Minute Book – Release of Confidential Minutes – “Lot 212 and Piece Lots 22 and 23 Old Sturt Highway, Berri”
Ordinary Meeting of Council	28 March 2023	Lot 21 and Piece Lots 22 and 23 Old Sturt Highway, Berri
Ordinary Meeting of Council	24 April 2023	Sale of Council Land – Lot 21 (Part 22,23) Old Sturt Highway, Berri
Ordinary Meeting of Council	24 April 2023	Confidential Minute Book – Release of Confidential Minutes – Lot 21 and Piece 22 and 23 Old Sturt Highway, Berri
Ordinary Meeting of Council	27 June 2023	Confidential Minute Book – Release of Confidential Minutes - Proposal Lot 21 and Piece Lots 22 and 23 Old Sturt Highway, Berri
Ordinary Meeting of Council	27 June 2023	Confidential Minute Book – Release of Confidential Minutes – Sale of Council Land – Lot 202 Elliott Drive, Barmera
Ordinary Meeting of Council	27 June 2023	Sale of Council Land - Lot 21 (part 22 and 23) Old Sturt Highway, Berri

Section 90 (3) (e) matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person

Meeting	Date	Subject
Ordinary Meeting of Council	28 February 2023	Information Technology Disaster Recovery Plan
Ordinary Meeting of Council	28 February 2023	Confidential Minute Book – Release of Confidential Minutes – Cyber Security Audit Report

Section 90 (3) (g) matters that must be considered in confidence in order to ensure that the council does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty.

Meeting	Date	Subject
Ordinary Meeting of Council	23 May 2023	Community Wastewater Management System Audit

Section (90) 3 (h) legal advice:

Meeting	Date	Subject
Ordinary Meeting of Council	29 November 2022	Confidential Minutes Book – Release of Confidential Minutes – Future Planning – Library Services
Ordinary Meeting of Council	24 April 2023	Confidential Minute Book – Release of Confidential Minutes – Berri Hotel
Ordinary Meeting of Council	23 May 2023	Confidential Minute Book – Release of Confidential Minutes – Trans Tasman Energy Group
Ordinary Meeting of Council	23 May 2023	Confidential Minute Book – Release of Confidential Minutes- Community Wastewater Management System
Ordinary Meeting of Council	23 May 2023	Confidential Minute Book – Release of Confidential Minutes – Regional Waste Tender
Ordinary Meeting of Council	23 May 2023	Confidential Minute Book – Release of Confidential Minutes – Riverland Waste Tender Briefing

Section (90(i) information relating to actual litigation, or litigation that the council or council committee believes on reasonable grounds will take place, involving the Annual Report 2021/2022 79 council or any employee of the council.

Meeting	Date	Subject
Ordinary Meeting of Council	23 May 2023	Confidential Minute Book – Release of Confidential Minutes – Trans Tasman Energy Group

Section (90) (k) tenders for the supply of goods, the provision of services or the carrying out of works;

Meeting	Date	Subject
Ordinary Meeting of Council	23 May 2023	Confidential Minute Book – Release of Confidential Minutes – Regional Waste Tender
Ordinary Meeting of Council	23 May 2023	Confidential Minute Book – Release of Confidential Minutes – Riverland Waste Tender Briefing

Review of items discussed in confidence is undertaken on a regular basis, quarterly and as required. This process has seen 8 items released from confidentially provisions over the course of the year. At the end of the 2022/2023 year, 21 items remained in confidence.

The following table contains details of the Council/Committee meetings.

Particulars	No of meetings	Total Resolutions Passed	Confidential Resolutions	Reason for Confidentiality
Council meetings (including special meetings)	18	290	90	90(3)(a) 90(3)(b) 90(3)(d) 90(3)(e)s 90(3)(g) 90(3)(h) 90(3)(l) 90(3)(k)
Berri Improvement Committee	2	6	Nil	Nil
Barmera Improvement Committee	2	4	Nil	Nil
Audit and Risk Management Committee	3	16	Nil	Nil
Cemetery Advisory Committee	1	5	Nil	Nil
Friends of Bonney Theatre Working Group	2	4	Nil	Nil
CEO Review Panel	4	15	12	90(3)(a) 90(3)(b) 90(3)(d)
Community Grants and Award Selection Committee	1	11	Nil	Nil

Leases and Licences Advisory Group	3	17	Nil	Nil
Planning and Strategy Committee	2	12	Nil	Nil
Infrastructure, Assets and Works Committee	2	9	Nil	Nil
Environment and Sustainability Committee	2	9	Nil	Nil
Strategy, Asset and Major Projects Committee	2	6	Nil	Nil

THE ROLE OF THE PRINCIPAL MEMBER AND MEMBERS OF COUNCIL

The role of the principal member (Mayor) and members of Council is defined in Sections 58 and 59 of the Local Government Act 1999.

The role of the principal member is:

- a. to preside at meetings of the Council;
- b. if requested, to provide advice to the Chief Executive Officer between Council meetings on the implementation of a decision of the Council;
- c. to act as the principal spokesperson of the Council;
- d. to exercise other functions of the Council as the Council determines;
- e. to carry out the civic and ceremonial duties of the office of principal member;
 - 1. The role of members of Council is:
 - a. as a member of the governing body of the Council
 - i. to participate in the deliberations and civic activities of the Council;
 - ii. to keep the Council's objectives and policies under review to ensure that they are appropriate and effective.
 - iii. to keep Council's resource allocation, expenditure and activities, and the efficiency and effectiveness of its service delivery under review; ‘
 - iv. to ensure, as far as is practicable, that the principles set out in Section 8 are observed.
 - b. as a person elected to the Council - to represent the interests of residents and ratepayers, to provide community leadership and guidance, and to facilitate communication between the community and the Council

Public Participation

Members of the public have a number of opportunities to put forward their views on particular issues before Council.

These include:

Deputations

With the permission of the Mayor, a member of the public can address the Council or a Committee, personally, or on behalf of a group of residents.

Presentations to Council

With prior notification and arrangement with the Mayor, a member of the public can address the Council for a period of time determined by the Mayor on any issue relevant to Council.

Petitions

Written petitions can be addressed to the Council on any issue within the Council's jurisdiction.

Written Requests

Members of the public can write to the Council on any Council Policy, activity or service.

Elected Members

Members of the public can contact their Elected Members to discuss any issue relevant to Council.

Community Consultation

The Council has adopted a Public Consultation Policy in accordance with Section 50 of the Local Government Act 1999. Though the Act specifies that

Councils must have public consultation policies in place for mandatory consultation with the public on specific issues, the policy is also used for general consultation with the public on other issues at the Councils discretion.

This year, there were 11 opportunities for community members to be involved in consultations.

In addition, there are opportunities for the public to attend public meetings or information forums on certain issues or to complete a survey on specific issues.

Access to Council Documents

A list of documents available for inspection or to copy are listed overleaf. A comprehensive listing of Council's fees and charges is available on the Council website.

Documents are available for public inspection at the Principal Office of Council between 9.00am - 5.00pm Monday to Friday (excluding Public Holidays). Members of the public may also purchase copies of these documents by request or view online via Council's website.

Agendas for all Council and Committee meetings are placed on public display not less than three days prior to meetings, with minutes being made available for perusal within five days of a meeting. Agendas and Minutes for Council and Riverland Regional Assessment Panel meetings (RRAP) are also available on Council's website. The timeframes for the availability of Council agendas and minutes are in accordance with the Local Government Act 1999 and regulations.

Fees and Charges extract for 2022/2023	
Sale of Minutes/Agendas	\$5.00
Annual Financial Statements	\$10.00
Annual Report	\$10.00
Budget Report	\$20.00
Search Fees - Standard (8 days)	As per Act \$61.25
Search Fees - Rates Only	As per Act \$35.75
Extract from Assessment Book	As per Act 20c per entry

Amendment of Council Records

A member of the public may request a correction to any information relating to them that is incomplete, incorrect, misleading and/or out of date. To gain access to Council records a member of the public must indicate in writing the documents required to be inspected, and, complete a Freedom of Information Request form.

Other information requests Council readily provides information requested by the public. Requests for any other information will be considered in accordance with the Freedom of Information provisions of the Local Government Act 1999. Under this legislation an application fee and a search fee must be forwarded with a completed request for access form as provided by Council that satisfies the requirements of Section 13 of the Freedom of Information Act 1991, unless the applicant is granted an exemption. Should the applicant require copies of any documents inspected pursuant to a Freedom of Information request, legislative charges will apply

Freedom of Information Request Forms and other requests regarding the access to Council documents must be addressed to:

Freedom of Information Officer
Berri Barmera Council
19 Wilson Street (or PO Box 229)
BERRI SA 5343

Response to applications will be within the statutory thirty (30) days from the date of receipt of the properly completed Freedom of Information Request Form, together with the application and appropriate fees.

National Competition Policy
Pursuant to the Government
Business Enterprises
(Competition) Act 1996 and the
revised Clause 7 Statement
published in September 2002, the
following information is provided:
1. Significant Business Activities
Category One - Nil
Category Two – Nil

EXTERNAL AUDITORS

Council is required under the Act to appoint a suitably qualified person as its external auditor. The external auditor reports to Council on the General Purpose and Special Purpose Financial Report prepared annually. The external auditor is also required to report to Council on matters arising from the audit and must specifically identify in the report any irregularity in Council's accounting practices or the management of its financial affairs.

During 2022/2023 the Riverland G3 Alliance identified that calling for tenders collectively will result in financial and logistical benefits for the Councils as well as for the successful auditing firm. As a result of this competitive tendering process Council appointed Bentleys in 2020 as its external auditor for a five-year term.

Pursuant to the Local Government Act 1999 s128, Council must disclose the remuneration paid to its external auditor. In 2022/2023, \$35,125 (ex GST) was paid for annual audit of statutory financial records and related specific purpose statements to Bentleys.

REGIONAL INVOLVEMENT

Murraylands and Riverland Local Government Association (MRLGA)

Council is a member of the Murraylands and Riverland Local Government Association, which is a regional subsidiary established pursuant to Section 43 of the Local Government Act 1999. The membership of the Association includes the following Councils:

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

Pursuant to Schedule 2 (Section 28) of the Local Government Act 1999, the Annual Report of the MRLGA is included within this Report under the heading "Regional Subsidiary Reports" (refer contents).

Riverland Local Government Forum (RLGF)
Berri Barmera Council, District Council of Loxton Waikerie and Renmark Paringa Council form the Riverland Local Government Forum. Though the Forum is not constituted under the Local Government Act, the Forum provides an opportunity for the

Riverland Councils to meet and discuss issues affecting the region.

In addition to the Forum, Renmark Paringa Council, Berri Barmera Council and District Council of Loxton Waikerie formed an alliance in July 2013, to be known as the Riverland G3 Alliance (the Alliance). The purpose of the Alliance is to increase benefit from economies of scale, increase the range and quality of services, and, improve lifestyle to local residents. Wherever possible, the aim is to reduce the cost of services to ratepayers through a consultative and collaborative approach.

The Alliance meets bi-monthly and reports on the progress of the projects to the RLGF. The Group monitors progress of the projects against the agreed aims and objectives.

The RLGF and Council carry out an annual formal review of the Alliance, to ensure the aims and benefits to ratepayers and residents of the member councils are being achieved.

More detail on the business of the Alliance can be found in its Annual Report, which is published each year.



ANNUAL FINANCIAL STATEMENTS





ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 June 2023

Berri Barmera Council
General Purpose Financial Reports
for the year ended 30 June 2023

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Berri Barmera Council
Annual Financial Statements
for the year ended 30 June 2023

CERTIFICATION OF FINANCIAL STATEMENTS


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

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



Tim Pfeiffer
CHIEF EXECUTIVE OFFICER

Date: 01/03/2024



Ella Winnall
MAYOR/COUNCILLOR

Berri Barmera Council
Statement of Comprehensive Income
for the year ended 30 June 2023

		2023	2022
	Notes	\$	\$
INCOME			
Rates	2	14,156,197	13,486,677
Statutory charges	2	209,253	215,012
User charges	2	234,474	219,679
Grants, subsidies and contributions - Capital	2	610,107	-
Grants, subsidies and contributions - Operating	2	4,265,680	3,797,325
Investment income	2	110,139	103,179
Reimbursements	2	3,963,035	470,027
Other income	2	386,056	364,143
Total Income		23,934,941	18,656,042
EXPENSES			
Employee costs	3	5,439,309	5,633,829
Materials, contracts & other expenses	3	14,156,737	8,866,784
Depreciation, amortisation & impairment	3	4,025,511	3,836,650
Finance costs	3	285,967	250,046
Total Expenses		23,907,524	18,587,308
OPERATING SURPLUS / (DEFICIT)		27,417	68,733
Asset disposal & fair value adjustments	4	(129,339)	65,785
Amounts received specifically for new or upgraded assets	2	399,417	554,140
NET SURPLUS / (DEFICIT)		297,495	688,659
transferred to Equity Statement			
Other Comprehensive Income			
<i>Amounts which will not be reclassified subsequently to operating result</i>			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	-	64,705
Total Other Comprehensive Income		-	64,705
TOTAL COMPREHENSIVE INCOME		297,495	753,364

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

Berri Barmera Council
Statement of Financial Position
as at 30 June 2023

		2023	2022
	Notes	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	5	1,778,436	1,546,565
Trade & other receivables	5	2,426,039	2,620,761
Inventories	5	188,633	40,692
Total Current Assets		4,393,108	4,208,018
Non-current Assets			
Financial assets	6	1,365,444	1,351,099
Infrastructure, property, plant & equipment	7	136,241,628	136,143,935
Other non-current assets	6	3,543,779	3,745,186
Total Non-current Assets		141,150,851	141,240,220
Total Assets		145,543,959	145,448,238
LIABILITIES			
Current Liabilities			
Trade & other payables	8	2,508,960	2,512,272
Borrowings	8	920,716	694,728
Provisions	8	1,067,108	1,209,473
Total Current Liabilities		4,496,784	4,416,473
Non-current Liabilities			
Borrowings	8	5,605,903	5,944,308
Provisions	8	357,830	301,509
Total Non-current Liabilities		5,963,733	6,245,817
Total Liabilities		10,460,517	10,662,290
NET ASSETS		135,083,442	134,785,948
EQUITY			
Accumulated surplus		32,340,374	32,064,837
Asset revaluation reserves	9	100,549,717	100,549,717
Other reserves	9	2,193,352	2,171,393
TOTAL EQUITY		135,083,442	134,785,948

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

Berri Barmera Council
Statement of Changes in Equity
for the year ended 30 June 2023

	Notes	Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2023					
Balance at end of previous reporting period		\$ 32,064,837	\$ 100,549,717	\$ 2,171,393	\$ 134,785,947
Restated opening balance		32,064,837	100,549,717	2,171,393	134,785,947
Net Surplus / (Deficit) for Year		297,495	-	-	297,495
Other Comprehensive Income		(21,959)	-	21,959	-
Transfers between reserves	9	32,340,374	100,549,717	2,193,352	135,083,442
Balance at end of period					

	Notes	Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2022					
Balance at end of previous reporting period		\$ 31,545,399	\$ 100,485,012	\$ 2,002,173	\$ 134,032,584
Net Surplus / (Deficit) for Year		688,659	-	-	688,659
Other Comprehensive Income					
Changes in revaluation surplus – infrastructure, property, plant & equipment		-	64,705	-	64,705
Transfers between reserves		(169,220)	-	169,220	-
Balance at end of period	9	32,064,837	100,549,717	2,171,393	134,785,947

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

Berri Barmera Council
Statement of Cash Flows
for the year ended 30 June 2023

		2023	2022
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts:</i>			
Rates - general & other		14,165,125	13,593,589
Fees & other charges		235,378	215,212
User charges		231,496	607,592
Investment receipts		110,139	103,179
Grants utilised for operating purposes		4,189,584	3,392,777
Reimbursements		4,100,886	500,234
Other revenues		1,586,202	1,751,022
<i>Payments:</i>			
Employee costs		(5,519,409)	(5,744,605)
Materials, contracts & other expenses		(15,678,427)	(9,588,262)
Finance payments		(260,213)	(313,678)
Net Cash provided by (or used in) Operating Activities		3,160,761	4,517,061
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Receipts:</i>			
Amounts specifically for new or upgraded assets		399,417	554,140
Grants utilised for capital purposes		610,107	-
Sale of replaced assets		89,191	613,644
Repayments of loans by community groups		225,139	40,205
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(1,564,134)	(4,018,057)
Expenditure on new/upgraded assets		(1,893,447)	(2,643,175)
Net Cash provided by (or used in) Investing Activities		(2,133,727)	(5,453,242)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Payments:</i>			
Repayments of borrowings		(694,729)	(630,354)
Repayment of principal portion of lease liabilities		(100,434)	-
Net Cash provided by (or used in) Financing Activities		(795,162)	(630,354)
Net Increase (Decrease) in cash held		231,871	(1,566,536)
Cash & cash equivalents at beginning of period	10	1,546,565	3,113,101
Cash & cash equivalents at end of period	10	1,778,436	1,546,565

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

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

Note 1 - Significant Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the Local Government (Financial Management) Regulations 2011 dated 15 March 2024.

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar (\$).

2 The Local Government Reporting Entity

Berri Barmera Council is incorporated under the SA Local Government Act 1999 and has its principal place of business at 5 Riverview Drive, Berri SA 5343. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

3 Income recognition

3.1 Revenue

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

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

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

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:

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

Note 1 - Significant Accounting Policies

	Cash Payment Received	Annual Allocation	Difference	
2020-21	\$2,545,663	\$2,684,160	-	\$138,497
2021-22	\$2,414,561	\$3,219,888	-	\$805,327
2022-23	\$3,926,159	\$3,060,033	+	\$866,126

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

The Operating Surplus Ratio disclosed in Note 14 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

3.2 Construction Contract Revenue

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

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

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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

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

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

5 Inventories

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

5.1 Real Estate Assets Developments

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

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

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

Note 1 - Significant Accounting Policies

5.2 Other Real Estate held for resale

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

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

6.2 Materiality

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

6.3 Subsequent Recognition

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

6.4 Depreciation of Non-Current Assets

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

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

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

6.5 Impairment

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

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

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

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

Note 1 - Significant Accounting Policies

6.6 Borrowing Costs

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

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

8 Borrowings

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

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

9 Provisions

9.1 Employee Benefits

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

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

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

Superannuation:

The Council makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 17.

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

Note 1 - Significant Accounting Policies

9.2 Provisions for reinstatement, restoration, rehabilitation

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

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

10 Leases

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

Council as a lessee

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

i) Right-of-use assets

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

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 10 years
- Computers 2 to 4 years

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section 6.5 - Impairment of non-financial assets above.

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.

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

Note 1 - Significant Accounting Policies

11 Joint Ventures and Associated Entities

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council's interests in cooperative arrangements are accounted for in accordance with AASB 128 Investments in Associates and are set out in detail in Note 19.

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 and amended standards and interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2022. 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.

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

Note 2 - INCOME

	2023	2022
Notes	\$	\$
RATES REVENUES		
<u>General Rates</u>	9,632,587	9,053,676
Less: Mandatory rebates	(291,938)	(268,241)
Less: Discretionary rebates, remissions & write offs	(67,317)	(41,478)
	9,273,332	8,743,957
<u>Other Rates</u> (including service charges)		
Landscape levy	334,102	331,900
Waste collection	1,266,504	1,228,949
Community wastewater management systems	3,188,083	3,090,983
	4,788,689	4,651,832
<u>Other Charges</u>		
Penalties for late payment	94,176	90,888
	14,156,197	13,486,677
STATUTORY CHARGES		
Development Act fees	81,288	71,701
Town planning fees	984	860
Health & Septic Tank Inspection fees	4,253	4,092
Animal registration fees & fines	111,812	126,200
Parking fines / expiation fees	2,193	3,458
Other licences, fees, & fines	8,723	8,701
	209,253	215,012
USER CHARGES		
Cemetery/crematoria fees	61,113	83,450
Commercial revenue	121,842	98,561
Hall & equipment hire	23,428	21,255
Parking fees	1,419	1,787
Sales - general	-	3,793
Subsidies received on behalf of users	24,444	8,281
Sundry	2,228	2,552
	234,474	219,679

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

Note 2 - INCOME (con't)

		2023	2022
INVESTMENT INCOME	Notes	\$	\$
Interest on investments:			
Local Government Finance Authority		44,085	26,462
Banks & other		565	1,002
Loans to community groups		65,489	75,715
		<u>110,139</u>	<u>103,179</u>
REIMBURSEMENTS			
Levee Reimbursements		1,141,819	-
Flood Recovery Funds		2,322,685	-
Private works		255,917	268,806
Joint undertakings		238,401	196,751
Other		4,213	4,470
		<u>3,963,035</u>	<u>470,027</u>
OTHER INCOME			
Insurance & other recoupments - infrastructure, property, plant & equipment		52,472	44,978
Rebates received		98,190	92,724
Sundry		235,394	226,441
		<u>386,056</u>	<u>364,143</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
<i>Amounts received specifically for new or upgraded assets</i>		399,417	554,140
<i>Other grants, subsidies and contributions - Capital</i>			
LGIPP - (Barmera Umpires Change Rooms and Oval Lighting)		36,129	-
Local Roads & Community Infrastructure Program (LRCIP)		399,774	-
Special Local Roads Program		130,675	-
Library Capital		43,529	-
		<u>610,107</u>	<u>-</u>
<i>Other grants, subsidies and contributions - Operating</i>			
FAG		3,926,159	3,219,888
Disaster Recovery Funding - Operating Component		-	217,660
Roads to Recovery Operating		213,660	-
Library Operating		30,351	-
Economic Development		10,000	73,368
Department of Education		47,953	-
Regional Transport Relief Fund (Green Ind)		37,557	286,409
		<u>4,265,680</u>	<u>3,797,325</u>
		<u>5,275,204</u>	<u>4,351,465</u>

The functions to which these grants relate are shown in Note 11.

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

Note 2 - INCOME (con't)

		2023	2022
Sources of grants	Notes	\$	\$
<i>Commonwealth government</i>		1,058,980	405,695
<i>State government</i>		4,216,224	3,720,770
<i>Other</i>		-	225,000
		<u>5,275,204</u>	<u>4,351,465</u>
 Individually Significant Item			
Additional FAGs grant payment - June 2022		-	2,095,719
Additional FAGs grant payment - June 2023		3,127,986	-

Berri Barmera Council
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		4,609,971	4,899,864
Employee leave expense		354,553	419,244
Superannuation - defined contribution plan contributions	17	438,105	378,068
Superannuation - defined benefit plan contributions	17	57,662	94,410
Workers' Compensation Insurance		122,211	121,435
Less: Capitalised and distributed costs		(143,193)	(279,192)
Total Operating Employee Costs		5,439,309	5,633,829
Total Number of Employees		74	65
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES*			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		39,595	32,615
Elected members' expenses		238,393	191,186
Election expenses		66,391	-
Lease Expenses - low value assets/short term leases	16	4,473	13,557
Subtotal - Prescribed Expenses		348,852	237,358
<u>Other Materials, Contracts & Expenses</u>			
Contractual Services		1,916,694	4,024,510
Depot Expenditure		336,289	-
Effluent Drainage Maintenance		385,870	-
Flood Prev Maintenance		3,258,910	-
Information Technology		580,441	-
Insurances Other Support Services		265,461	-
Lease 5 Riverview Drive		9,893	-
Materials		320,254	-
Levies paid to government - Landscape levy		321,107	319,845
Other Expenses		755,703	632,935
Plant & Machinery Expenses		301,125	-
Road Maintenance - Other		1,026,812	-
Town Planning		267,778	-
Trility - Wastewater Re-Use Scheme Availability And Volumetric		2,543,804	2,475,545
Waste Management Street Collection		1,439,126	-
Capital Expenditure Non Salary		3,599,427	6,382,039
Legal Expenses		78,619	45,669
Parts, accessories & consumables		-	1,130,921
Less: Capitalised and Distributed Costs		(3,599,427)	(6,382,039)
Subtotal - Other Materials, Contracts & Expenses		13,807,886	8,629,425
		14,156,737	8,866,783

* Improved classification breakdown in 2022-23. Accounting system unable to reliably recalculate 2021-22 comparatives in the same format.

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

Note 3 - EXPENSE con't

		2023	2022
	Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Buildings		559,816	541,604
Structures		658,010	619,468
Infrastructure:			
- Roads Sealed & Unsealed		899,215	846,816
- Footpaths		447,782	444,341
- Kerbs and watertable		261,579	258,232
Stormwater Drainage		168,464	167,711
CWMS		283,850	284,368
Plant and Machinery		411,026	439,007
Minor Plant		114,450	123,769
Office Equipment		107,527	111,334
Right of use assets	16	113,791	-
		<u>4,025,511</u>	<u>3,836,650</u>
FINANCE COSTS			
Interest on Loans		267,374	250,046
Interest on Leases		18,593	-
		<u>285,967</u>	<u>250,046</u>

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

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	2023	2022
Notes	\$	\$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	89,191	613,644
Less: Carrying amount of assets sold	<u>218,530</u>	<u>547,859</u>
Gain (Loss) on disposal	<u>(129,339)</u>	<u>65,785</u>
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	<u>(129,339)</u>	<u>65,785</u>

Note 5 - CURRENT ASSETS

	2023	2022
Notes	\$	\$
CASH & EQUIVALENT ASSETS		
Cash on Hand and at Bank	596,699	33,554
Deposits at Call	<u>1,181,737</u>	<u>1,513,011</u>
	<u>1,778,436</u>	<u>1,546,565</u>
TRADE & OTHER RECEIVABLES		
Rates - General & Other	1,410,686	1,412,215
Rates postponed for State Seniors	-	7,399
Debtors - general	553,733	499,928
Other levels of Government	2,236	-
GST Recoupment	219,553	241,329
Prepayments	35,539	16,114
Loans to community organisations	<u>218,343</u>	<u>457,827</u>
Total	<u>2,440,090</u>	<u>2,634,812</u>
Less: Provision for expected credit losses	<u>(14,051)</u>	<u>(14,051)</u>
	<u>2,426,039</u>	<u>2,620,761</u>
INVENTORIES		
Stores & Materials	<u>188,633</u>	<u>40,692</u>
	<u>188,633</u>	<u>40,692</u>

Note 6 - NON-CURRENT ASSETS

	2023	2022
Notes	\$	\$
FINANCIAL ASSETS		
Receivables		
Loans to community organisations	<u>1,365,444</u>	<u>1,351,099</u>
TOTAL FINANCIAL ASSETS	<u>1,365,444</u>	<u>1,351,099</u>
OTHER NON-CURRENT ASSETS		
Inventories		
Capital Works-in-Progress	<u>3,543,779</u>	<u>3,745,186</u>
	<u>3,543,779</u>	<u>3,745,186</u>

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

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

	Fair Value Level	2022				2023			
		\$				\$			
		Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Land	3	20,588,447	-	-	20,588,447	20,588,447	-	-	20,588,447
Buildings	2	40,111,457	914,515	(24,707,650)	16,318,322	40,111,458	1,126,213	(25,267,466)	15,970,204
Structures	3	19,855,786	3,812,033	(9,386,646)	14,281,174	19,855,786	6,226,039	(10,044,660)	16,037,169
Infrastructure:									
- Roads Sealed & Unsealed	3	56,877,569	2,616,723	(19,694,173)	39,800,119	56,744,920	3,080,649	(20,512,417)	39,313,156
- Footpaths	3	13,433,395	864,721	(5,908,396)	8,389,720	13,433,395	870,449	(6,356,178)	7,947,666
- Kerbs and watertable	3	18,221,004	30,296	(6,138,355)	12,112,945	18,090,283	178,810	(6,345,802)	11,923,294
Stormwater Drainage	3	14,936,327	242,472	(6,416,100)	8,762,699	14,936,327	242,472	(6,584,564)	8,594,236
CWMS	3	22,653,689	675,878	(11,696,967)	11,632,600	22,653,687	675,878	(11,980,817)	11,348,750
Plant and Machinery		-	5,820,172	(2,531,545)	3,288,627	-	5,832,293	(2,803,926)	3,028,363
Minor Plant		-	1,736,225	(1,163,473)	572,752	-	1,803,961	(1,273,786)	530,176
Office Equipment		-	2,014,851	(1,618,321)	396,530	-	2,105,945	(1,714,733)	391,213
Right of use assets		-	-	-	-	-	682,746	(113,791)	568,955
Total IPP&E		206,677,675	18,727,886	(89,261,626)	136,143,935	206,414,304	22,825,454	(92,998,141)	136,241,628
Comparatives		202,610,876	18,105,252	(87,058,124)	133,658,004	206,677,675	18,727,886	(89,261,626)	136,143,935

This Note continues on the following pages.

Berri Barmera Council
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023
Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2022	Carrying Amounts Movement During the Year								2023
	\$	\$								\$
	Carrying Amount	Additions		Disposals	Dep'n	Impair't	Transfers		Net Reval'n	Carrying Amount
		New / Upgrade	Renewals				In	Out		
Land	20,588,447	-	-	-	-	-	-	-	-	20,588,447
Buildings	16,318,322	3,990	207,708	-	(559,816)	-	-	-	-	15,970,204
Structures	14,281,172	2,165,547	248,458	-	(658,010)	-	-	-	-	16,037,169
Infrastructure:										
- Roads Sealed & Unsealed	39,800,118	-	463,926	(51,673)	(899,215)	-	-	-	-	39,313,156
- Footpaths	8,389,720	-	5,728	-	(447,782)	-	-	-	-	7,947,666
- Kerbs and watertable	12,112,946	-	148,514	(76,587)	(261,579)	-	-	-	-	11,923,294
Stormwater Drainage	8,762,700	-	-	-	(168,464)	-	-	-	-	8,594,236
CWMS	11,632,600	-	-	-	(283,850)	-	-	-	-	11,348,750
Plant and Machinery	3,288,626	47,259	186,040	(82,537)	(411,026)	-	-	-	-	3,028,363
Minor Plant	572,753	-	74,356	(2,483)	(114,450)	-	-	-	-	530,176
Office Equipment	396,530	72,145	35,317	(5,251)	(107,527)	-	-	-	-	391,213
Right of use assets	-	682,746	-	-	(113,791)	-	-	-	-	568,955
Total IPP&E	136,143,934	2,971,687	1,370,047	(218,530)	(4,025,511)	-	-	-	-	136,241,628
Comparatives	133,658,004	2,643,175	4,162,564	(547,859)	(3,836,650)	-	-	-	64,705	136,143,935

This note continues on the following pages.

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

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

Valuation of Assets

General Valuation Principles

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

Office Furniture & Equipment	\$1,000
Other Plant & Equipment	\$1,000
Buildings - new construction/extensions	\$10,000
Park & Playground Furniture & Equipment	\$2,000
Road construction & reconstruction	\$10,000
Paving & footpaths, Kerb & Gutter	\$2,000
Drains & Culverts	\$5,000
Reticulation extensions	\$5,000
Sidelines & household connections	\$5,000
Artworks	\$5,000

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

Plant, Furniture & Equipment	
Electronic Office Equipment	4 years
Office Furniture	10 years
Vehicles and Road-making Equip	10 years
Other Plant & Equipment	3 to 5 years
Software	10 years
Building & Other Structures	
Buildings – masonry	50 to 100 years
Buildings – other construction	20 to 40 years
Park Structures – masonry	50 to 100 years
Park Structures – other construction	20 to 40 years
Playground equipment	5 to 20 years
Benches, seats, etc	5 to 25 years
Infrastructure	
Road Surfaces - Sealed and Unsealed	15 to 30 years
Road Pavements - Pavements under sealed surfaces	60 to 90 years
Unsealed Roads	10 to 20 years
Bridges – Concrete	80 to 90 years
Kerbing	60 to 70 years
Footpaths	15 to 50 years
Drains	80 to 100 years
Culverts	50 to 75 years
Flood Control Structures	80 to 100 years
Reticulation Pipes - PVC	70 to 80 years
Reticulation Pipes – other	25 to 75 years
Pumps & Telemetry	15 to 25 years

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

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

Land & Land Improvements

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

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

Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised on the cost basis, originally deriving from a valuation at 30 June 2018 by Jones Lang LaSalle at fair value. Additions are recognised at cost.

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

Buildings & Other Structures

Buildings and other structures were revalued as at 30 June 2018 by Jones Lang LaSalle at written down replacement cost. Additions are recognised at cost.

It is recognised that there are a number of buildings and structures situated on land belonging to Crown that is in the care and control of council and are assets neither maintained nor operated by Council but rather, by other community groups and/or sporting bodies. Arrangements are in place via operating lease agreements for the community groups to be entirely responsible for the renewal of these assets.

In addition, there are several buildings and structures situated on land belonging to Crown that are not in the care and control of Council, yet are assets considered to be non-replaceable assets and are not maintained by Council. Such assets are not included within the Council's accounts based on the following legal advice:

Where the lease provides that the improvements vest in the lessee, it is for the lessee to depreciate those assets. However, if the improvements remain after the expiration or termination of the lease; in the case of Crown land, they become the property of the Crown and from that point depreciation is the Crown's responsibility; in the case of land owned by Council, they become Council property and depreciation is the Council's responsibility.

If the lease is silent regarding ownership of lessee improvements constructed during the term of the lease, any improvements that constitute a fixture (such as a building) become part of the land. In the case of Crown land, the improvements will be taken to be owned by the Crown and the Crown will be responsible for depreciating them.

Infrastructure

Roads, footpaths and kerbing infrastructure are recognised at depreciated current replacement cost, deriving from a valuation at 1 July 2020. Additions are recognised at cost. The revaluation was undertaken by Tonkin Consulting.

Stormwater drainage infrastructure is recognised at depreciated current replacement cost deriving from a valuation at 1 July 2016. Additions are recognised at cost. The revaluation was undertaken by Tonkin Consulting.

Community wastewater management system infrastructure is recognised at depreciated current replacement cost from a valuation at 1 July 2016. Additions are recognised at cost. The revaluation was undertaken by Tonkin Consulting.

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

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

Plant, Furniture & Equipment

These assets are recognised on the cost basis.

All other assets

These assets are recognised on the cost basis. Library books and other lending materials are capitalised in bulk, and written out when fully depreciated.

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

Note 8 - LIABILITIES

		2023		2022	
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		1,784,334	-	1,627,355	-
Payments received in advance		542,834	-	744,787	-
Accrued expenses - employee entitlements		85,587	-	79,643	-
Accrued expenses - other		86,241	-	60,487	-
GST Payable		6,481	-	-	-
Other		3,483	-	-	-
		<u>2,508,960</u>	<u>-</u>	<u>2,512,272</u>	<u>-</u>
BORROWINGS					
Loans		705,497	5,238,809	694,728	5,944,307
Leases Liabilities	16	215,219	367,094	-	-
		<u>920,716</u>	<u>5,605,903</u>	<u>694,728</u>	<u>5,944,307</u>

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

PROVISIONS

LSL Employee entitlements (including oncosts)	534,722	82,830	725,834	26,509
AL Employee entitlements (including oncosts)	532,386	-	483,639	-
Landfill Reinstatement Provision	-	150,000	-	150,000
Provision For Biosolids Disposal (EPA)	-	125,000	-	125,000
	<u>1,067,108</u>	<u>357,830</u>	<u>1,209,473</u>	<u>301,509</u>

Movements in Provisions - 2023 year only

(current & non-current)

<i>Opening Balance</i>	<i>Future Reinstatement</i>	<i>Leave & Other Provision</i>
	275,000	1,235,982
<i>Add: Additional amounts recognised</i>	-	268,509
<i>(Less) Payments</i>	-	354,553
<i>Closing Balance</i>	<u>275,000</u>	<u>1,149,938</u>

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

Note 9 - RESERVES

ASSET REVALUATION RESERVE	1/7/2022	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2023
Notes	\$	\$	\$	\$
Land	10,366,818	-	-	10,366,818
Structures	3,199,686	-	-	3,199,686
Infrastructure:				
- Roads	32,532,498	-	-	32,532,498
- Footpaths	8,852,198	-	-	8,852,198
- Stormwater Drainage	10,166,686	-	-	10,166,686
- Effluent	13,234,029	-	-	13,234,029
- Kerbing	22,197,802	-	-	22,197,802
TOTAL	100,549,717	-	-	100,549,717
Comparatives	100,485,012	64,705	-	100,549,717

OTHER RESERVES	1/7/2022	Transfers to Reserve	Transfers from Reserve	30/6/2023
Open Space	1,800	-	-	1,800
District CWMS	49,331	22,132	-	71,463
Work in Progress	59,703	-	(775)	58,928
Land Development Reserves	2,040,056	7	-	2,040,063
Upper Murray GOM	20,503	593	-	21,096
TOTAL OTHER RESERVES	2,171,393	22,733	(775)	2,193,352
Comparatives	2,002,173	3,291,399	(3,122,179)	2,171,393

PURPOSES OF RESERVES

Land Development Reserve

Reserve created for the specific use of funding certain economic development projects throughout the district.

District CWMS Reserve

Reserve set up for the express purpose of managing the income and expenditure of the Council's Community Wastewater management Scheme which includes the maintenance of the scheme and upgrades as required.

Work in Progress Reserve

Reserve used to carry funds over from one year to the next for operating projects that are unfinished at year end and to be completed the following year.

Open Space Reserve

Reserve used to set aside developer contributions and to be used in the development of open space areas for use of the community.

Upper Murray Garden of Memory Cemetery Reserve

Reserve set aside by the Upper Murray Garden of Memory Cemetery Committee for future investment at the cemetery.

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

Note 10 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2023 \$	2022 \$
Total cash & equivalent assets	5	<u>1,778,436</u>	<u>1,546,565</u>
Balances per Cash Flow Statement		<u>1,778,436</u>	<u>1,546,565</u>

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

Net Surplus (Deficit)	297,495	688,659
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	4,025,511	3,836,650
Net increase (decrease) in unpaid employee benefits	(80,100)	(110,776)
Grants for capital acquisitions treated as Investing Activity	(1,009,524)	(554,140)
Net (Gain) Loss on Disposals	<u>129,339</u>	<u>(65,785)</u>
	3,362,721	3,794,608
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(38,282)	108,066
Net (increase) decrease in inventories	(147,941)	159,982
Net increase (decrease) in trade & other payables	<u>(15,737)</u>	<u>454,405</u>
Net Cash provided by (or used in) operations	<u>3,160,761</u>	<u>4,517,061</u>

(c) Financing Arrangements

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

Bank Overdrafts	140,000	140,000
Corporate Credit Cards	135,000	135,000
LGFA Cash Advance Debenture facility	7,540,000	7,540,000

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

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

Note 11 - FUNCTIONS

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

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL 2023	ACTUAL 2022	ACTUAL 2023	ACTUAL 2022	ACTUAL 2023	ACTUAL 2022	2023	2022	2023	2022
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration	14,804,251	11,619,985	414,361	311,941	14,389,890	11,308,044	1,279,660	2,063,136	31,408,152	30,939,864
Public Order & Safety	200,709	154,665	416,175	323,743	(215,465)	(169,078)	-	-	291,950	292,903
Health	68,951	53,133	255,595	198,828	(186,644)	(145,694)	-	-	28,086	28,178
Housing & Community Services	6,482,421	4,995,317	8,327,316	6,477,831	(1,844,895)	(1,482,515)	855,580	490,008	13,693,021	13,737,718
Sport Recreation & Culture	776,795	598,593	5,347,476	4,159,810	(4,570,682)	(3,561,216)	634,180	363,208	26,310,751	26,396,636
Mining & Manufacture	6,016	4,636	163,133	126,901	(157,117)	(122,266)	-	-	-	-
Transport & Communication	642,819	495,353	5,965,183	4,640,325	(5,322,364)	(4,144,972)	1,066,497	610,804	68,814,081	69,038,707
Economic Affairs	75,989	58,557	806,101	627,068	(730,113)	(568,511)	-	-	1,008,846	1,012,140
Other Purposes	865,037	666,593	2,180,419	1,696,151	(1,315,382)	(1,029,558)	1,317,116	754,339	3,989,071	4,002,092
Protection of the Environment	11,952	9,210	31,765	24,710	(19,813)	(15,500)	122,170	69,970	-	-
TOTALS	23,934,941	18,656,042	23,907,524	18,587,308	27,417	68,734	5,275,204	4,351,465	145,543,959	145,448,238

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

Note 11 (con't) - COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

Council Administration

Governance, Elected Members, Office Administration, Council Chambers, Organisation, Support Services, Accounting/Finance, Payroll, Human Resources, Information Technology, Communication, Rates Administration, Records, Occupancy, Contract Management, Customer Service, Other Support Services, Revenues, LGGC – General Purpose.

Public Order and Safety

CFS Fire Protection, Dog Control, General Inspection, Other Public Order and Safety Services.

Health

Health Inspections, Immunisations, Septic Tank Inspections, Noxious Insect Control, Other Health Services.

Housing and Community Amenities

Council Housing, Town Planning, Land Development, Cemeteries, Sanitation and Garbage, Community Wastewater Management Systems, Public Conveniences, Urban Stormwater Drainage, Pollution Control, Protection Works, Street Cleaning, Public Lighting, Other Community Development and Amenity Services.

Sport and Recreation

Libraries, Community Information, Community Centres, Halls, Ovals, Parks and Gardens, Reserves, Sporting Facilities, Contribution to Regional Sporting Bodies, Swimming Centre, Recreation Centre, Other Sport and Recreation, Cultural Services, Museums.

Mining, Manufacturing and Construction

Building Act, Development Control, Quarries, Other Mining Manufacturing and Construction.

Transport and Communication

Road Construction and Maintenance, Bridges, Footpaths, Parking, Other Transport, Kerbing and Watertable, Stormwater Drainage, Passenger Transport and Cancer Patient Bus, Traffic Control.

Economic Affairs

Offstreet Parking, Land Development, Employment, Tourism, Community Festivals, Youth Camp, Regional Development Corporation.

Other Purposes

Public Debt Transactions, Debenture Loans, Interest, Plant and Equipment, Council Depot and Overheads, Vandalism, Other Property and Services.

Protection of the Environment

Foreshore Protection, Jetty Maintenance, Flood Prevention, Natural Resource Management.

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

Note 12 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

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

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

Terms & conditions: Deposits are returning fixed interest rates between 2.5% and 4.5% (2022: 1% and 2.5%).

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

Receivables - Rates & Associated

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

Terms & conditions: Secured over the subject land, arrears attract interest of 2% (2022: 2%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

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

**Receivables - Fees & other
charges**

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

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

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

**Receivables - other levels of
government**

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

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

Carrying amount: approximates fair value.

Berri Barmera Council

Notes to and forming part of the Financial Statements

Note 12 - FINANCIAL INSTRUMENTS (con't)

Receivables - Retirement Home

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

Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective 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 & conditions: Liabilities are normally settled on 30 day terms.

Carrying amount: approximates fair value.

Liabilities - Retirement Home Contributions

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

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

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

Liabilities - Interest Bearing Borrowings

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

Terms & conditions: secured over future revenues, borrowings are repayable on a 6 monthly instalment basis; interest is charged at fixed and variable rates between 7.5% and 4.5% (2022: 3% and 7.5%)

Carrying amount: approximates fair value.

Liabilities - Finance Leases

Accounting Policy: accounted for in accordance with AASB 16 as stated in Note 15

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

Note 12 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2023	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	1,778,436	-	-	1,778,436	1,778,436
Receivables	2,461,314	1,431,264	63,040	3,955,618	3,755,944
Total	4,239,750	1,431,264	63,040	5,734,054	5,534,380
Financial Liabilities					
Payables	2,327,168	-	-	2,327,168	2,337,132
Current Borrowings	899,132	-	-	899,132	705,497
Lease Liabilities	243,441	384,342	-	627,783	582,313
Non-Current Borrowings	-	3,937,770	1,977,762	5,915,532	5,238,809
Total	3,469,741	4,322,112	1,977,762	9,769,615	8,863,751

2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	1,546,565	-	-	1,546,565	1,546,565
Receivables	2,363,318	1,592,428	-	3,955,746	3,955,746
Total	3,909,883	1,592,428	-	5,502,311	5,502,311
Financial Liabilities					
Payables	2,372,142	-	-	2,372,142	2,372,142
Current Borrowings	694,728	-	-	694,728	694,728
Non-Current Borrowings	-	2,635,277	4,021,764	6,657,041	5,944,307
Total	3,066,870	2,635,277	4,021,764	9,723,911	9,011,177

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

	30 June 2023		30 June 2022	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Other Variable Rates	variable	250,000	variable	250,000
Fixed Interest Rates	2.70	5,694,307	2.4	6,389,036
		5,944,307		6,639,036

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

Note 12 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

Risk Exposures:

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

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

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

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. 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.

Note 13 - COMMITMENTS FOR EXPENDITURE

	2023 \$'000	2022 \$'000
Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Land	1,507,577	-
Buildings	1,569,192	-
Roads & Footpaths	461,459	-
Plant & Equipment	5,551	-
	<u>3,543,779</u>	<u>-</u>
These expenditures are payable:		
Not later than one year	3,543,779	-
Later than one year and not later than 5 years	-	-
Later than 5 years	-	-
	<u>3,543,779</u>	<u>-</u>

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

Note 14 - FINANCIAL INDICATORS

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

	2023	2022	2021
Operating Surplus Ratio			
<u>Operating Surplus</u>	0.1%	0.4%	3.8%
Total Operating Income			

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

Net Financial Liabilities Ratio			
<u>Net Financial Liabilities</u>	20%	28%	20%
Total Operating Income			

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

Adjustments to Ratios

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

Adjusted Operating Surplus Ratio	-4.4%	-3.9%	4.0%
Adjusted Net Financial Liabilities Ratio	35%	40%	28%

Asset Renewal Funding Ratio

<u>Outlays on Existing Assets</u>			
Asset Renewals - IAMP	47%	97%	89%

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

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

Note 15 - UNIFORM PRESENTATION OF FINANCES

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

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

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

	2023	2022
	\$	\$
Income		
<i>Rates</i>	14,156,197	13,486,677
<i>Statutory charges</i>	209,253	215,012
<i>User charges</i>	234,474	219,679
<i>Grants, subsidies and contributions - Capital</i>	610,107	-
<i>Grants, subsidies and contributions - Operating</i>	4,265,680	3,797,325
<i>Investment income</i>	110,139	103,179
<i>Reimbursements</i>	3,963,035	470,027
<i>Other income</i>	386,056	364,143
	<u>23,934,941</u>	<u>18,656,042</u>
Expenses		
<i>Employee costs</i>	(5,439,309)	(5,633,829)
<i>Materials, contracts and other expenses</i>	(14,156,737)	(8,866,784)
<i>Depreciation, amortisation and impairment</i>	(4,025,511)	(3,836,650)
<i>Finance costs</i>	(285,967)	(250,046)
	<u>(23,907,524)</u>	<u>(18,587,308)</u>
Operating Surplus / (Deficit)	27,417	68,734
<i>Timing adjustment for grant revenue</i>	(1,032,267)	(761,622)
Adjusted Operating Surplus / (Deficit)	(1,004,850)	(692,888)
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(1,564,134)	(4,018,057)
Add back Depreciation, Amortisation and Impairment	4,025,511	3,836,650
Proceeds from Sale of Replaced Assets	89,191	613,644
	<u>2,550,568</u>	<u>432,237</u>
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(1,893,447)	(2,643,175)
Amounts received specifically for New and Upgraded Assets	399,417	554,140
	<u>(1,494,030)</u>	<u>(2,089,035)</u>
Annual Net Impact to Financing Activities	<u>51,688</u>	<u>(2,349,686)</u>

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

Note 16 - LEASES

COUNCIL AS A LESSEE

Right of Use Assets

Set out below are the carrying amounts (written down value) of right of use assets recognised within Infrastructure Property, Plant & Equipment and the movements during the period:

Right of Use Assets (Carrying Value)	Building & Other Structures
At 1 July 2022	-
Additions	682,746
Depreciation Charge	(113,791)
At 30 June 2023	568,955

Set out below are the carrying amounts of lease liabilities (including under interest bearing loans and borrowings) and the movements during the period:

	2023
Opening Balance 1 July 2022	-
Additions	682,746
Accretion of Interest	18,593
Payments	(119,026)
Closing Balance 30 June 2023	582,313

The maturity analysis of lease liabilities is included in Note 13.

Council and its associated entities (the group) had total cash outflows for leases of \$123,499

The following are amounts recognised on profit or loss:

Depreciation expense right of use assets	113,791
Interest expense on lease liabilities	18,593
Expenses relating to leases of low value assets	4,473
Total amount recognised in profit and loss	136,857

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

Note 16 - LEASES con't

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 rent and hire of non-investment property in Note 2.

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.

These leases have terms of between five and 20 years. All leases include a clause to enable upward revision of the rental charge on an annual basis according to prevailing market conditions. The lessee is also required to provide a residual value guarantee on the properties. Rental income recognised by the Group during the year is \$36,225.

Future minimum rentals receivable under non-cancellable operating leases as at 30 June 2023 are as follows:

	2023	2022
	\$	\$
Within one year	37,591	37,208
After one year but not more than five years	127,779	28,587
More than five years	123,479	5,494
	<u>288,849</u>	<u>71,289</u>

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

Note 17 – SUPERANNUATION

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

Accumulation only Members

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

Salarylink (Defined Benefit Fund) Members

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

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

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

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

Contributions to Other Superannuation Schemes

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

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

Note 18 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

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

1. LAND UNDER ROADS

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

At reporting date, Council controlled 470.73 km of road reserves of average width 25 metres.

2. POTENTIAL INSURANCE LOSSES

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

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

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

3. BANK GUARANTEES

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to \$1,584,414 (2022: \$1,808,925) at reporting date, 30 June 2023.

Council does not expect to incur any loss arising from these guarantees.

4. LEGAL EXPENSES

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of 0 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.

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

Note 19 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 13 persons were paid the following total compensation:

	2023	2022
	\$	\$
Salaries, allowances & other short term benefits	1,381,251	1,430,923
TOTAL	1,381,251	1,430,923

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

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

	2023	2022
	\$	\$
Contributions for fringe benefits tax purposes	57,579	43,847
TOTAL	57,579	43,847

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

The mayor receive the use of a Council vehicle, which used \$1,360.72 of fuel during 2022/2023.

One Elected member is the President of the Berri Rotary Club and the Rotary Club received \$250 from Council, which is not directly received by the member.

Some key management personnel or their close family members are affiliated with various service clubs, emergency service organisation or benevolent organisations of the region. From time to time Council will assist such organisations by way of community grant, rate rebate in accordance with the Local Government Act 1999 or in kind assistance. During 2022/2023 financial assistance of this manner did not exceed \$1,500

Other key management personnel or close family members are affiliated with various sporting clubs of the district. These sporting clubs regularly hire council facilities and pay Council hire fees in accordance with Fees and Charges adopted by Council.

Key management personnel or close family members (including related parties) lodged no planning and building applications during the year. In accordance with the Local Government Act 1999 if any person applied for a development application the person needs to declare conflict of interest and took no part in the assessment or approval processes for this application. No fees were received during 2022-23 since there were no applications (all of which are payable on lodgement).

Berri Barmera Council
Annual Financial Statements
for the year ended 30 June 2023
CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Berri Barmera 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* under that Act.

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



.....
Tim Pfeiffer
CHIEF EXECUTIVE OFFICER



.....
Tim Muhlhausler
PRESIDING MEMBER AUDIT COMMITTEE

Date: 1 March 2024

Bentleys SA Audit Partnership

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BERRI BARMERA COUNCIL

Opinion

We have audited the accompanying financial report of Berri Barmera 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 Berri Barmera Council as of 30 June 2023, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 20th day of March 2024

Bentleys SA Audit Partnership

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INDEPENDENT ASSURANCE REPORT ON INTERNAL CONTROLS OF BERRI BARMERA COUNCIL

Opinion

We have audited the compliance of Berri Barmera 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, with the exception of the matters described in the Basis of Opinion section, 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.

Basis of opinion

We have been unable to obtain sufficient and appropriate audit evidence to support the existence of controls relating to infrastructure, property, plant, and equipment. In addition to this, there were multiple occurrences of ineffective controls throughout the financial year. This indicates a material weakness in the controls relating to infrastructure, property, plant, and equipment.

There was an absence of sufficient controls in the areas of user access, review of manual journals and account reconciliation for the Councils general ledger. This indicates a material weakness in the controls relating to financial records throughout the financial year.

There were recurring failures in the procurement process throughout the financial year, in relation to the quotation and evaluation of suppliers. This indicates a material weakness in the controls relating to procurement of goods and services.

Limitation on Use

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

Limitations of Controls

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

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

Independence

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

The Council's Responsibility for the Internal Controls

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

Our Responsibility

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

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

BENTLEYS SA AUDIT PARTNERSHIP



DAVID PAPA
PARTNER

Dated at Adelaide this 20th day of March 2024



Bentleys SA Audit Partnership

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Certification of Auditor Independence

I confirm that, for the audit of the financial statements of Berri Barmera 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 Papa
Partner

Dated at Adelaide this 1st day of March 2024



REGIONAL SUBSIDIARY REPORT



2022/23

ANNUAL REPORT

MURRAYLANDS & RIVERLAND LOCAL GOVERNMENT ASSOCIATION



Murraylands and Riverland Local Government Association



Constituent Councils



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MRLGA OVERVIEW

Mission

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

Our Charter

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

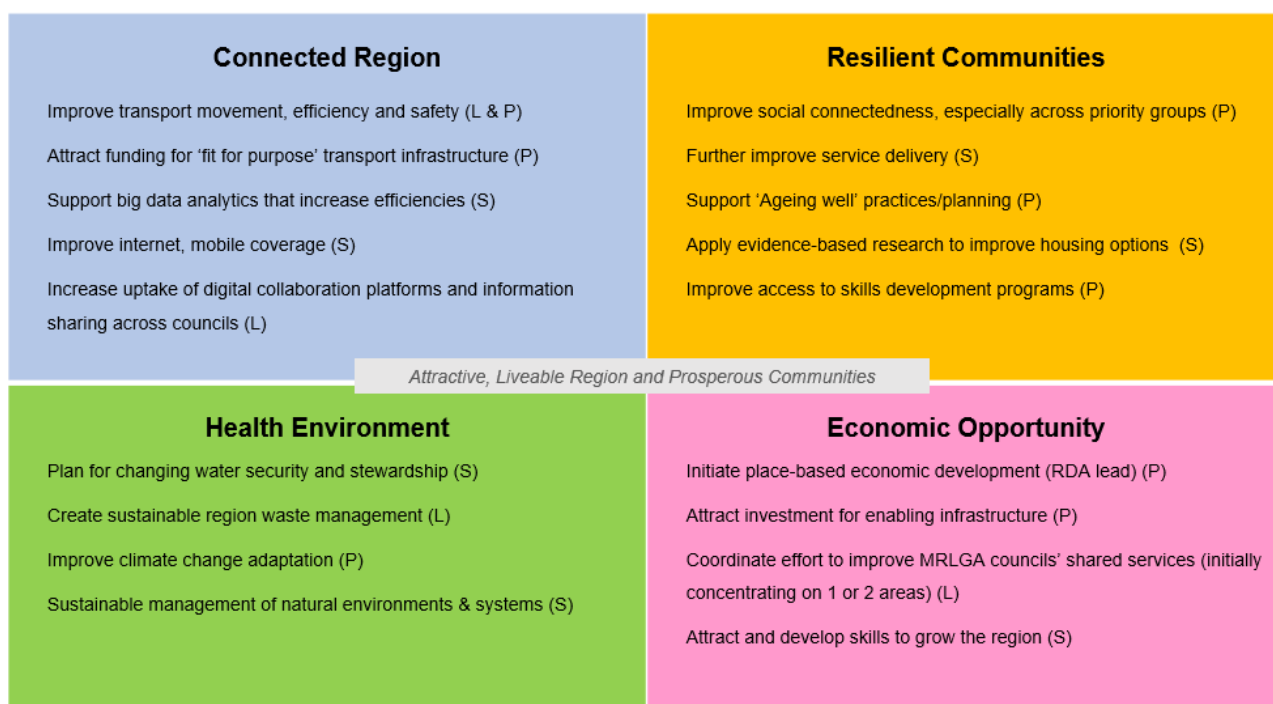
Values and Behaviours

Integrity, Leadership, Collaboration, Credibility, Unity

Role

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

Strategic Framework

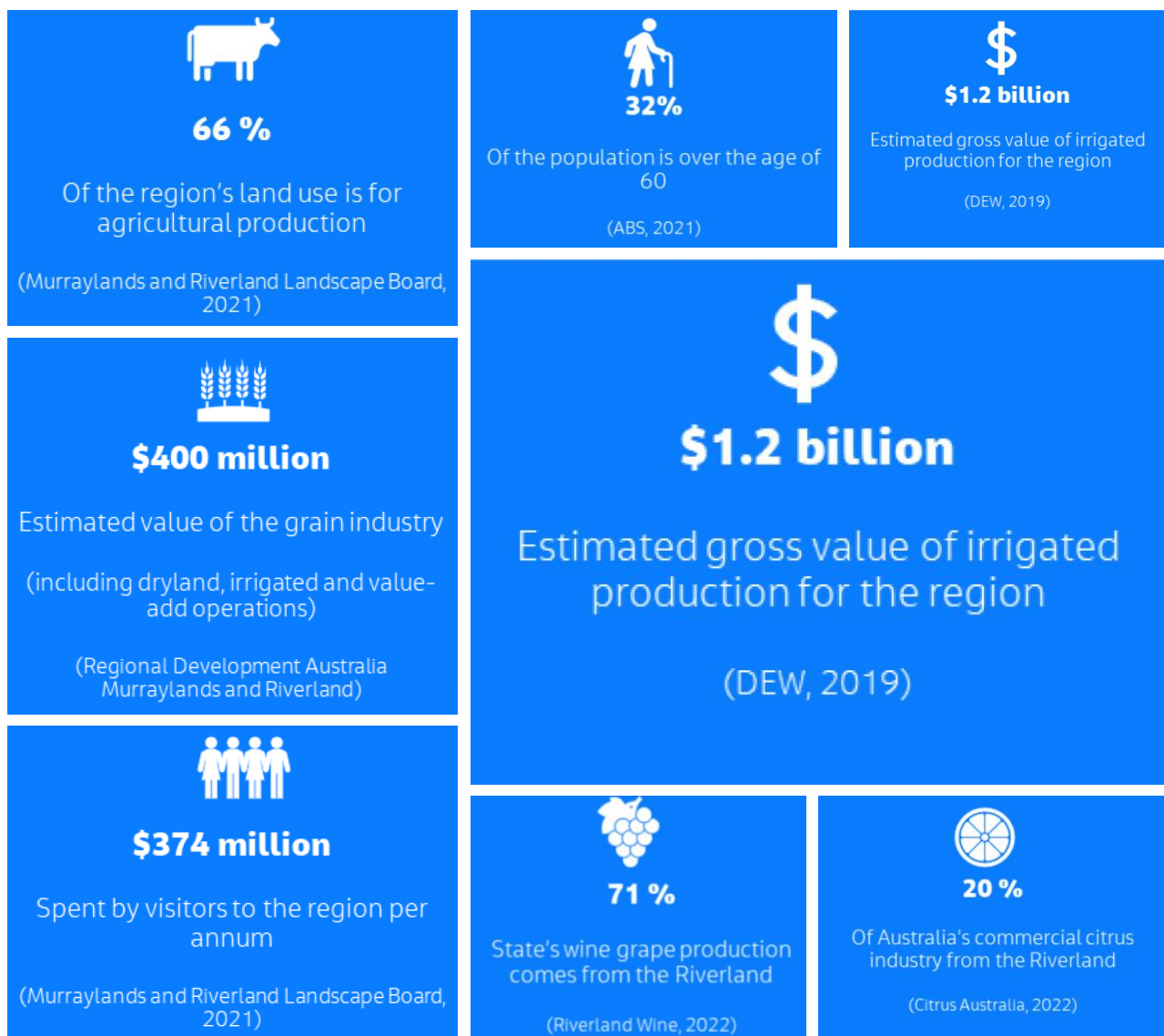


REGIONAL STATISTICS

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

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

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



PRESIDENT'S REPORT



*MRLGA President
Mayor Caroline Phillips*

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

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

The year began with a continuing Board from 21/22. Many of whom

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Mayor Caroline Phillips
MRLGA President

MRLGA Board

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

Board Members (July '22 to November '22)

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

Board Members (Nov '22 to June '23)

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

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

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

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

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

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

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

CEO Network

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

MRLGA CEO Network and Committees

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

Regional Transport and Asset Committee

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

Regional Public Health and Wellbeing Committee

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

Water Paper Working Group

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

Local Government Regional Planning Committee Representatives

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

Zone Emergency Management (Chaired by SES)

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

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

		Representative
	Sheryl Giles	Murraylands and Riverland Aboriginal Representative

MRLGA Board:

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

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

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

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

SA Regional Organisation of Councils

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

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

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

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

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

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

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

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

CEO Network

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

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

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

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

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

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

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

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

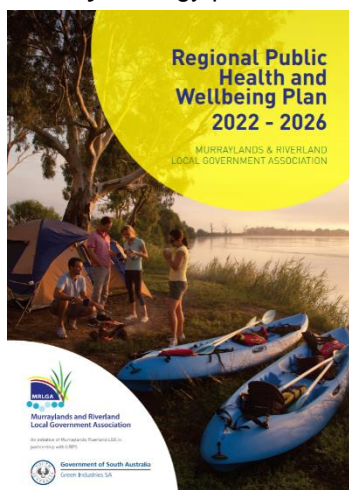
- Tony Siviour, Renmark Paringa Council
- David Beaton, District Council of Loxton Waikerie
- Dylan Strong, Berri Barmera Council
- Ben Scales, Mid Murray Council,
- Michael Sedgeman and Heather Barclay, Rural City of Murray Bridge
- Bridget Mather, Coorong District Council

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

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

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

Statutory strategy pursuant to the Public Health and Wellbeing Act

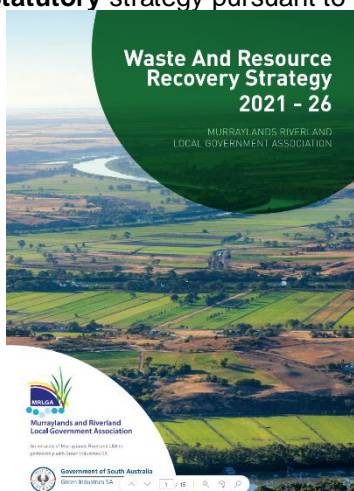


The MRLGA Regional Public Health and Wellbeing Committee includes Directors, from each of the 8 constituent councils with the Public Health and Wellbeing portfolio.

Key activities included:

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

Statutory strategy pursuant to the Waste and Resource Recovery Strategy

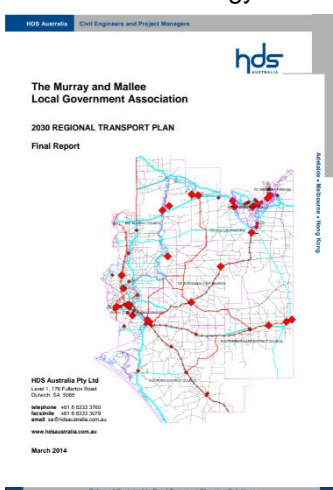


The MRLGA Regional Waste & Resource Recovery Committee includes Directors from each of the 8 constituent councils.

Key activities included:

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

Collaborative strategy enabling better funding to the region for roads.



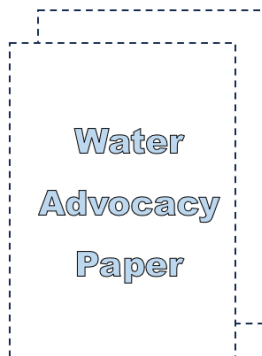
MRLGA Regional Transport and Assets (RTA) Committee is a forum that brings together the Directors of Infrastructure, Assets and Environment from each of the 8 constituent councils.

Key activities of the committee included:

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

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

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



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

The paper intends to :

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

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

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

Regional LGA's, Chief Executive Officers

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

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

Meetings of the Management Group were held on:

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

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

Future Drought Fund

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

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

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



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

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

Operational (external) Service Agreements

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

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

2022 / 2023 Audit

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

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

Murraylands and Riverland Local Government Association

General Purpose Financial Reports

for the year ended 30 June 2023

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

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

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

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

Murraylands and Riverland Local Government Association

Statement of Changes in Equity

for the year ended 30 June 2023

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

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

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

Murraylands and Riverland Local Government Association

Statement of Cash Flows

for the year ended 30 June 2023

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

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

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

The Constituent Councils are:

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

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

3 Income recognition

3.1 Revenue

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

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

Murraylands and Riverland Local Government Association
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023
Note 1 - Significant Accounting Policies

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

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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

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

5 Payables

5.1 Goods & Services

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

5.2 Payments Received in Advance & Deposits

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

6 GST Implications

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

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

7 New and amended standards and interpretations

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

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

Note 1 - Significant Accounting Policies

8 Superannuation

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

9 Provisions

9.1 Employee Benefits

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

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

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

10 Contingent Liabilities and Contingent Assets

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

11 Events after the end of the reporting period

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

12 Economic Dependence

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

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

Note 2 - INCOME

	2023	2022
Notes	\$	\$
COUNCIL SUBSCRIPTIONS		
<u>General Subscriptions</u>	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

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

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

Note 4 - CURRENT ASSETS

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 5 - LIABILITIES

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

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

Note 6 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

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

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

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

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

Note 7 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

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

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

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

Receivables - Trade and other debtors

Accounting Policy: Carried at nominal value

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

Carrying amount: approximates fair value.

Liabilities - Creditors and Accruals

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

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

Carrying amount: approximates fair value.

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

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

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 7 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

Risk Exposures:

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

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

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

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

Murraylands and Riverland Local Government Association

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 8 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

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

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

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

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

OTHER RELATED PARTIES

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

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

Description of Services provided to all Related Parties above:

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

Thank you

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

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





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