



ANNUAL REPORT
2012-2013



MURRAY
BRIDGE

Bridge to Opportunity

Ngarrindjeri Welcome

We acknowledge the Ngarrindjeri people as the traditional owners of this land on which we meet and work. We respect and acknowledge their spiritual connection as the custodians of this land and that their cultural heritage beliefs are still important to the living people today.

We recognise the living culture and combined energies of the Ngarrindjeri people our global pioneers and community members today for their unique contribution to the life of our region.



The Ngurunderi Mosaic Project located at the Local Government Centre is an imposing mosaic artwork with the design based on the Ngarrindjeri creation story of Ngurunderi, the great ancestral creator who chased pondi (Murray Cod) down stream and forged the path of the mighty Murray River. It is the oldest known story of the Murray River and teaches about Ngarrindjeri culture, the environment and spiritual beliefs

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Introduction

The Annual Report 2012-13

Welcome to the Rural City of Murray Bridge's Annual Report 2012–2013. This report is one of the ways in which the Council connects with its community and demonstrates its commitment to achieving its vision for the region,

Section 131 of the *Local Government Act (SA) 1999* requires all Councils to prepare and endorse their Annual Report by 30 November each year.

While Councils are required to provide prescribed information, the Rural City of Murray Bridge also provides additional information in order to be open and accountable to its community and stakeholders about achievements and challenges of the previous financial year.

The Rural City Snapshot

20,137	Population
1,832 sq km	Area
10	Elected Members including the Mayor
3	Wards
13,018	Electors
11,281	Rateable Properties
\$31.3m	Total Operating Expenditure
3260	Tonnes of household waste recycled
152,998	Library items borrowed
79,666	Website hits
560	Development applications approved
\$46,000,000	Estimated value of development applications processed



Message from the Mayor & CEO

Welcome to the Rural City of Murray Bridge 2012-13 Annual Report. The Annual Report is a key tool in reporting to our community the financial, social, environmental and developmental actions that help build a better future for our residents.

Over the past few financial years Council has faced some significant financial challenges with increasing operational and asset management costs having combined to test the way we deliver our services.

The Elected Members, Executive Team and staff have taken proactive steps to reduce our deficit and improve our operational procedures. Reduction in operating expenditure and attracting alternative sources of funding have helped to achieve a better than budget operating result.

Council is also committed to consulting with the community on issues and to provide an open, transparent and accountable administration. In the past twelve months the Council has put in place measures to assist us to fulfill this commitment. We have placed an increased focus on communication practices and clear consistent communication about operational issues and Council activities, committing to a monthly feature, the Rural City Outlook, in the local paper and detailed status reports on Council's activities on our website.

Water and sewerage were high on the agenda during 2012-13 with the Rural City of Murray Bridge pleased to announce that it had received \$7.115 million from Federal funding for its \$14.23 million Murray Bridge Stormwater Harvesting and Reuse Scheme. The Scheme is one of the key initiatives of Council to reduce reliance on the River Murray as the population increases, whilst keeping the city green and economically strong.

Construction of these projects will commence in 2014 and will be completed by the end of 2016.

During the 2012-13 financial year Stage 1 of the Ferries McDonald Road Redevelopment between Chauncey's Line and Garwood Road was

completed with Stage 2 and 3 of construction commencing in early 2013.

The Murray Bridge Regional Gallery is developing its reputation as a quality exhibition space which means Murray Bridge has received some fine exhibitions during the year including a retrospective of works relating to the Coorong by respected senior South Australian artist Franz Kempf AM. The gallery openings, which are open to the public, regularly receive strong attendances with a good mix of locals and visitors from Adelaide.

The Rural City of Murray Bridge now boasts one of the most modern state of the art libraries in South Australia and has recently won the prestigious Robert Dickson Award for Interior Architecture at the Australian Institute of Architects' 2013 Australian Architecture Awards.

The innovative library, with its award winning interior design reflecting the Murraylands environment, has become a vibrant community hub, an appealing public place where people come not only to borrow books, movies, music and toys, but to meet, play, learn, do crafts, view exhibitions and much, much more.

Our thanks go to all Council staff and contractors for their support and dedication during the past year. We are looking forward to the year ahead and the challenges we will continue to meet to enhance the lifestyle for all of our community.

We encourage you to read this Annual Report and Council's other key planning documents. It is important that residents, ratepayers and the community understand the direction of the Council and the pressures it faces.

Mayor Alan Arbon OAM

**Peter Bond
CEO**



Introduction

Rural City of Murray Bridge

The Rural City of Murray Bridge is a thriving region located on the banks of the Murray River well placed in terms of its geographic location and just a short drive from Adelaide. Being on the national road network with road and rail access to the eastern states and Adelaide, its proximity to metropolitan Adelaide, connection to the South Eastern Freeway, land affordability, investment opportunities and river connection make the Rural City of Murray Bridge an appealing place to live, work and visit.

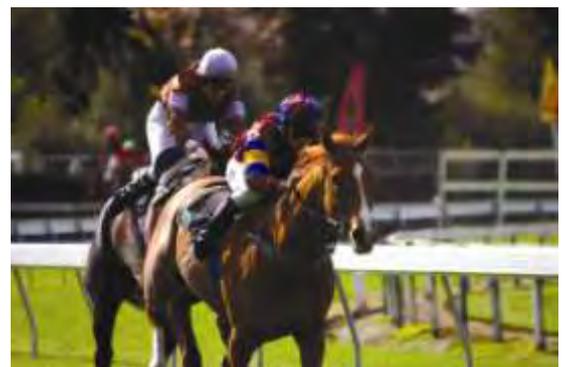
As a major agricultural district, the Council area supports irrigated horticulture and dairying along the river as well as cropping and intensive animal keeping throughout the rural areas. Primary and secondary industries are clustered around Murray Bridge and Monarto with the area offering significant opportunity for expansion outside of metropolitan Adelaide.

Murray Bridge is a bustling vibrant regional centre, offering a wide range of facilities and services to the local and regional community including residents of the Murraylands, Adelaide Hills and Fleurieu Peninsula.

The Rural Communities of Callington, Jervois, Wellington, Monarto, Mypolonga, Woodlane, Riverglen, White Sands, Monteith and Woods Point have a unique identity, maintaining their rural character whilst providing diverse housing options and community support services.

The Council area has a rich heritage; situated on the traditional lands of the Ngarrindjeri people and the location of the first bridge to cross the Murray River that was completed in 1879.

The Monarto Zoo is a major tourist attraction and along with water based activities and house boating on the Murray River are the key attractions for locals and visitors to the area.





Introduction

Our Vision

The Rural City of Murray Bridge is connected with and working towards the aims and aspirations of its community

Our Mission

The Rural City of Murray Bridge will provide innovative and effective leadership to facilitate long term community sustainability

Our Values

As an organisation we will

- » be **Accountable** – effective, equitable, open and honest
- » be **Respectful** – respect and support for the diversity of our ideas and culture
- » be **Innovative** – strong commitment to continuous improvement in all business processes
- » be **Collaborative** – focus on teamwork within our organisation and create external partnerships to achieve our vision
- » be **Inclusive** – value and incorporate local knowledge and viewpoints through effective community engagement
- » have **Integrity** – being open and honest in all our dealings and maintaining the highest ethical standards at all times





Elected Members

The elected members during 2012-13 were:

Mayor Allan Arbon **OAM**

08 8539 1144

mayor@murraybridge.sa.gov.au

Brinkley Ward

Cr Bob England

08 8532 3084

b.england@murraybridge.sa.gov.au

Cr Barry Laubsch

08 8532 4942

b.laubsch@murraybridge.sa.gov.au

Cr Sharon Secker

0408 487 304

s.secker@murraybridge.sa.gov.au

Monarto Ward

Cr June Phillips

08 8531 0159

cr.phillips@murraybridge.sa.gov.au

Cr Fred Toogood

Elected 29 January, 2013

08 85323206

f.toogood@murraybridge.sa.gov.au

Mobilong Ward

Cr Clem Schubert

08 8532 1468

c.schubert@murraybridge.sa.gov.au

Cr Theo Weinmann

08 8532 1468

t.weinmann@murraybridge.sa.gov.au

Cr Jerry Wilson

08 8532 5493

j.wilson@murraybridge.sa.gov.au

Cr Keith Simmons

08 8532 6653

k.simmons@murraybridge.sa.gov.au

Cr Milton Weinert

Retired 17 September, 2012



From top left Cr Toogood, Cr Engalnd, Cr Wilson, Cr Simmons, Cr Laubsch, Cr Weinmann, Cr Schubert,
From bottom left Mr Andrew Meddle, GM Sustainable Communities, Mr P Bond CEO, Cr Secker, Mayor Arbon, Cr Phillips and Mr
S Bradley GM Infrstructure & Envionment



Governance



Governance

Ward Boundaries

The Rural City is divided into three wards each represented by three Councillors.



The Council completed a periodic review, known as a representation review, in early 2013 in accordance with Section 12(4) of the Local Government Act resulting in the existing three ward structure being abolished.



Governance

Council decision making structure

Decisions of the Council are made through various Council meetings, Committee meetings or by staff through delegated authority. Informed decision making is critical to ensuring that decisions are made in the best interests of the wider community. During 2012-2013, Council's formal decision making structure comprised:

- » General Council meetings which were held normally every three weeks on a Monday evening
- » During 2012 - 2013 twenty seven Council meetings were held, including twelve special meetings
- » Audit Committee meetings, of which four were held during 2012-13 - 29 August, 2012, 23 October 2012, 6 February 2013 and 1 May 2013]
- » Development Assessment Panel meetings of which four ordinary and one special meeting were held in 2012-2013 Ordinary - 17 September 2012, 19 November 2012 and 26 November, 2012

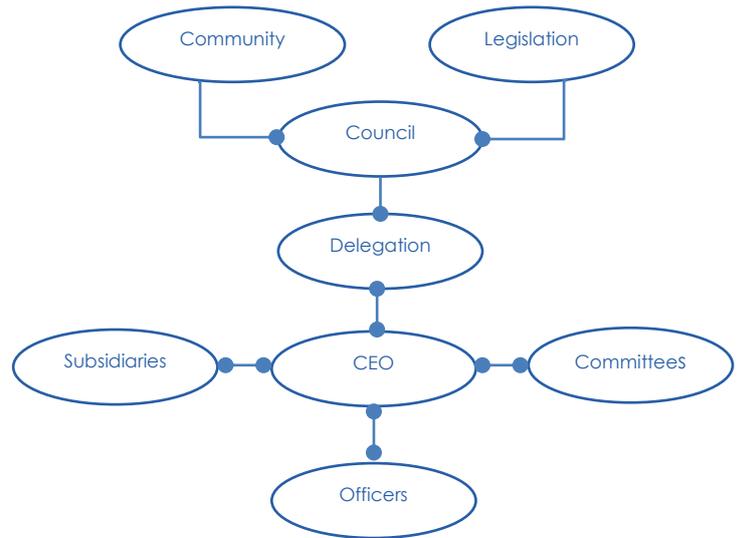
Special Meetings 29 April, 2013 and 17 June, 2013

- » Strategic Planning and Development Policy Committee meetings of which seven meetings were held in 2012-2013 - August 2012, 26 September 2012, 16 January 2013, 25 February 2013, 17 April 2013, 29 May 2013 and 12 June 2013
- » Community Development and Capacity Building Advisory Committee of which two ordinary committee meetings were held in 2012-2013 - 31 July 2012 and 3 October 2013.

In accordance with Council's Access to Council and Committee Meetings and Associated Documents Code of Practice, notice of meetings including agenda papers and attachments are available three days before a scheduled meeting.

Agenda papers are posted to Council's website and are available for viewing at the Local Government Centre.

Minutes from Council and Committees are available five days following the meeting on either Council's website or by viewing at the Local Government Centre.



Councillor attendance at meetings

Mayor Allan Arbon	25
Cr Barry Laubsch	24
Cr Sharon Secker	24
Cr Bob England	24
Cr Milton Weinert	0*
Cr June Phillips	20
Cr Keith Simmons	23
Cr Clem Schubert	27
Cr Jerry Wilson	25
Cr Theo Weinmann	22
Cr Fred Toogood	8**

* Cr Weinert was on leave of absence from Council due to ill health.

**Cr Toogood took his oath of office on 4 February, 2013



Governance

Committees

Audit Committee

As a required body under the Local Government Act (Section 126) the Audit Committee plays a critical role in the financial reporting framework of Council by overseeing and monitoring the participation of management and external auditors in the financial reporting process. The Committee also addresses issues such as the approach being adopted by Council and management to address business risks, corporate and financial governance responsibilities and legal compliance as well as receive reports from Council's internal auditors. A copy of their Terms of Reference and annual workplan can be found on Council's website.

Development Assessment Panel

Required under S56A of the Development Act 1993, the Development Assessment Panel (DAP) consists of three elected members, three independent members and an independent presiding member. The role of the DAP is to assess a range of development applications that have been lodged within the Council area. The DAP generally meet monthly, unless there are no items of business. Meetings are open to the public and agendas and minutes are posted on Council's website.

Community Development and Capacity Building Advisory Committee

The function of this Committee is under review and its role and remit will be reconsidered by Council at a later date.

Building Fires Safety Committee

Council's Building Fire Safety Committee, established pursuant to Section 71 of the *Development Act 1993*, includes representatives from the Metropolitan Fire Service and the Country Fire Service and is responsible for the checking of fire safety provisions in new and existing buildings. Of particular interest to the Committee are those types of buildings that may constitute a high fire safety risk, such as large commercial/industrial buildings, motels and hotels. These meetings are

held four times a year, generally on site to allow inspections of buildings to take place and notices issued to owners where there is non-compliance with the Building Code of Australia.

Strategic Planning and Development Policy Committee

Required pursuant to S101A of the Development Act 1993, Council's Strategic Planning and Development Policy Committee comprises three elected members and three community members. The purpose of the Committee is to provide a forum to discuss strategic and planning policy issues which may affect the Council area. The Committees' functions include making recommendations to Council in regard to proposed changes to Council's Development Plan as well as considering and reviewing changes to legislation and the Planning Strategy Making recommendations to Council following the review and consideration of specific changes to Council's Development Plan.





Governance

Council Representation

The representation quota is determined by dividing the number of electors for the area of the Council by the number of members of the Council.

The number of elected members constituting the Rural City of Murray Bridge is ten, (including the Mayor) and the total number of electors is 13,018, hence the quota for The Rural City of Murray Bridge is one member to 1,301 electors.

Representation quotas for Councils of a similar size are:

Council	No of elected members including the Mayor	Electors	Quota
Alexandrina	12	18,786	1:1565
Barossa Council	12	16,461	1:1371
Berri Barmera	9	7,209	1:801
Copper Coast	11	10,013	1:910
Light Regional Council	11	9,763	1:887
Loxton Wakerie	11	8,100	1:736
Murray Bridge	10	13,018	1:1301
Port Pirie	11	12,199	1:1109
Victor Harbor	10	11,323	1:1132
Wattle Range	12	8,646	1:720
Yorke Peninsula	12	9,404	1:783

Council completed a periodic review, known as a representation review, in early 2013 in accordance with Section 12(4) of the Local Government Act. The Electoral Commissioner certified that the review undertaken by Council satisfied the requirements of the Act and from the general elections to be held in 2014 the existing three ward structure will be abolished and the Council area will no longer be divided into wards.

The elected Council will comprise the Mayor and nine area councillors who will be elected from the community as a whole.



Governance

Elected members allowances

The Local Government Act 1999 and the Local Government (Members Allowances and Benefits) Regulations 2010 provide for the payment of elected member allowances.

Elected member allowances are determined every four years by the Remuneration Tribunal of South Australia with the Rural City of Murray Bridge identified as a Group 2 Council. The Tribunal's determination of the 23 August 2010 provided for the following allowances to be paid to Council's elected members during 2012-2013.

- » Mayor - \$59,230
- » Deputy Mayor \$18,509
- » Elected Member - \$14,808

Fees paid to Audit Committee members, set by Council resolution are:

- » Chairperson \$500 per meeting
- » Independent Members – Nil
- » Elected member representatives – Nil
- » Fees for Development Assessment Panel members set by Council resolution are:

- » Presiding member - \$500 per meeting
- » Independent members – Nil
- » Elected member representatives – Nil

Fees for Strategic Planning and Policy Committee set by Council resolution are:

- » Presiding Member - Nil
- » Independent Members – Nil
- » Elected Member representatives – Nil
- » Fees for Building Fire Safety Committee set by Council resolution are:

- » Presiding Member – payment for travel allowance and administration only
- » Independent Members – Nil
- » Elected Member representatives – Nil

Fees for Community Development and Capacity Building Committee set by Council resolution are:

- » Presiding Member - Nil
- » Independent Members – Nil
- » Elected Member representatives – Nil

Elected members training & development

Council's Elected Members' Training & Development Policy (G:3) outlines Council's commitment to provide training and development activities for its elected members. It also recognizes its responsibility to develop and adopt a policy for this purpose under Section 80A of the Local Government Act.

Elected members have continued to receive regular informal updates on changes to legislation as it applies through regular briefings. They are also encouraged to attend various Local Government training sessions, seminars, conferences and on line training programs. An amount of \$15,500 was spent on attendance at workshops and conferences (inclusive of registration fees, accommodation and travel costs)

The types of activities undertaken in 2012-13 included:

- » The Local Government Association Annual General Meeting and Conference
- » The Australian Local Government Association Conference held in Canberra
- » National Local Roads Conference held in Hobart
- » Local Government Roads and Works Conference held in Victor Harbor
- » Murray Darling Association AGM held in Mildura
- » Media training
- » Murray and Mallee Local Government Association workshops
- » Regional Development Australia workshops
- » Land Use planning workshops
- » Representation review workshops
- » Tourism planning workshops
- » Strategic planning workshops
- » Legislative update workshops
- » Environmental management workshops
- » Budget planning workshops
- » Volunteer management workshop



Governance

Code of Conduct or Practice

Following is a list of Council Codes of Conduct or Practice, adopted in accordance with the Local Government Act 1999 or the Local Government (Elections) Act 1999 and Local Government (Procedures at Meetings) Regulations 2000:

- » Elected Members Code of Conduct
- » Employee Code of Conduct
- » Access to Council and Committee Meetings and Associated Documents Code of Practice
- » During 2012-2013 three formal Code of Conduct complaints were lodged relating to the conduct of individual elected members.

Delegations

In keeping with legislative requirements, Council determines:

- » the policies to be applied by the Council in exercising its discretionary powers
- » the type, range and scope of projects to be undertaken by Council
- » the resources which are to be made available to undertake such works and services

In accordance with Section 44 of the Local Government Act, certain powers, functions and duties have been delegated to the Chief Executive Officer from the Council by resolution.

The CEO has in turn sub-delegated some of these powers, functions and duties to appropriate Council officers. Such delegations enable the effective and efficient operation of the Council administration. No delegations have been given to Section 41 Committees by the Council.

The Council reviews these delegations regularly.

Review of Council's decisions

As required by the *Local Government Act 1999*, Council has developed a policy for the review of its decisions. The Internal Review of the Council Decisions Policy, demonstrates Council's commitment to transparent decision making processes, providing a fair and objective procedure for the hearing of review of decisions and identifying areas for the improvement of services.

There were no requests reviewed under this procedure during 2012-2013.

Confidential items

The Rural City of Murray Bridge is committed to the principals of open and accountable governance. Council also recognizes that on occasions it may be necessary in the broader community interest to restrict public access to discussion and/or documents. During 2012-13 the Council considered twenty four items in accordance with Section 90(2) and 91(7) of the Local Government Act, 1999.

Eight of these twenty four items related to a court case between Council and a former CEO. A breakdown of the sections used is as follows:

Information relating to the unreasonable disclosure of personal affairs - S90(3)(a)	4
Information relating to commercial advantage activities - S90(3)(b)	6
Information relating to commercial in confidence activities - S90(3)(d)	5
Information incorporating legal advice - S90(3)(h)	7
Information relating to possible litigation - S90(3)(l)	2
TOTAL	24

Council reviews its confidentiality orders annually and also provides delegated power to its CEO to revoke orders as required. The CEO has provided Council with a commitment to reduce the number of items considered in confidence by Council as can be shown in the attached table.

	10-11	11-12	12-13
No of confidential items considered	53	47	24
Total Reports Considered	325	222	304

A Confidential Items Register is posted on our website along with reports released from confidence.



Governance

Complaints to the Ombudsman

The SA Ombudsman, Mr Bingham, is an independent authority and investigates complaints about South Australian government and Local Government agencies.

At the invitation of Council, Mr Bingham addressed Elected Members and senior staff during an informal briefing on the operations of the Ombudsman's office.

The SA Ombudsman also commenced one formal investigation in 2012-2013 with the finding being received in the 2013-14 year. The Ombudsman found that Council had not acted in a manner which is unlawful but referred the matter back to Council to for further action.

	10-11	11-12	12-13
Formal Ombudsman Investigations	1	1	1

Conflict of Interest Declarations

In accordance with Section 74 of the Local Government Act 1999, Elected Members and staff are given the opportunity to declare an interest in a matter before the Council which is recorded in the Council minutes. Training of the Conflict of Interest requirements has also been provided to all Elected Members.

During 2012-2013 twenty one Conflict of Interest declarations were made by Elected Members relating to receipt of a either direct or indirect pecuniary benefit or direct or indirect non-pecuniary benefit. On ten occasions Elected Members vacated their chair due to them believing they would receive a direct benefit or detriment.

Whistleblowers

In accordance with the Whistleblowers Protection Act 1993, a person who makes a disclosure of public interest information is entitled to the protection of the Act. We encourage the disclosure of information about any illegal activity occurring in

the organisation so as to strengthen our internal controls and procedures and to protect the public interest. There was one disclosure for the 2012-13 period.

The process for investigating and reporting information is detailed in our Whistleblowers Protection Policy which is available on our website.

	10-11	11-12	12-13
Disclosures under the Whistleblowers Protection Act	0	0	1

Corporate Reporting Framework

The Rural City of Murray Bridge identifies financial and non-financial measures to ensure our performance can be assessed against stated objectives. Included in the regular schedule of reports are:

- » quarterly budget reviews to Council
- » quarterly financial management reports to the Audit Committee
- » regular reporting to the Audit Committee on key areas of financial planning and management, governance, financial performance and sustainability, internal audit, internal financial controls, risk management, emergency management and business continuity
- » an Annual Report



Governance

Management and Staffing

Management and staff of the Rural City of Murray Bridge work for and on behalf of the community in response to the policies and directions set by Council's Elected Members.

The Chief Executive Officer is responsible for the overall administration of the Rural City and for ensuring policies, programs and services are delivered and implemented by staff.

At the end of June 2013 the Chief Executive had an Executive Leadership Team of three General Managers. These senior managers are responsible for the organisational divisions of Corporate Services, Sustainable Communities and Infrastructure and Environment. Managers are responsible for individual business units within each of the Divisions.

Executive Leadership Team

Staff holding Executive Leadership positions during the year are:

Peter Bond

Chief Executive Officer

Julie Campbell

Executive Manager Corporate and Community Services

(1 July 2012 to 8 February 2013).

Andrew Makin

General Manager Corporate Services

(11 February 2013 to 31 May 2013)

Malcolm Downie

Acting General Manager Sustainable Communities

(1 July 2012 – 4 January 2013).

Andrew Meddle

General Manager

Sustainable Communities

(from 7 January 2013).

Simon Bradley

General Manager Infrastructure and Environment

Divisional Business Unit Managers

Staff holding positions as Business Unit Managers as at 30 June 2013, excluding staff on long term leave, are:

Office of the Chief Executive Officer

Romildo Raveane

Manager Business Development

Robert Shipp

Manager Risk

Corporate Services

Mark Gillespie

Manager Information Services

Julie Campbell

Manager Finance

Sustainable Communities

Kieron Barnes

Manager Planning

Reginald Budarick

Manager Community Services

Clarry Fisher

Manager Health, Building and Compliance

Infrastructure and Environment

David Allen

Manager Operations

Malcolm Downie

Manager Contracts

Executive Salary Packages

Salary packages for the three executive officers as at 30 June 2013 ranged from \$135,000 to \$215,000 which included private use of a motor vehicle and superannuation.



Governance

Staff Overview

Details on staffing by Division as at 30 June 2013 are shown below at full time equivalent numbers.

Gender is shown by headcount.

Staff by Division (by full time equivalent)	Ongoing	Contract	Total
Office of the Chief Executive Officer	2	2.7	4.7
Corporate Services	10.86	2.8	13.66
Sustainable Communities	37.65	5.6	43.25
Infrastructure and Environment	46	2.03	48.03
Lerwin Nursing Home	63	45	108
TOTAL	159.51	58.13	217.64
Staff Gender (by headcount)	Male	Female	Total
Office of the Chief Executive Officer	3	5	7
Corporate Services	2	11	14
Sustainable Communities	16	37	53
Infrastructure and Environment	43	6	49
Lerwin Nursing Home	4	104	108
TOTAL	68	163	231

Human Resource Management Programs

A range of human resource management programs and initiatives have been developed and delivered including:

- » a suite of human resource management guidelines, policies and procedures developed in consultation with our employees
- » the review and implementation of our Code of Conduct for Employees and Code of Conduct for Volunteers including the provision of training for all employees

- » a comprehensive Volunteer Management Program
- » participation of employees in the Local Government Managers Association "Management Challenge Program"
- » implementing a leadership development program for our executive and leadership team to further develop capabilities
- » the delivery of a comprehensive range of learning and development programs and initiatives for individual, team and organisational professional development
- » commencing negotiations on two enterprise bargaining agreements covering administration employees of Council and nursing staff located at Lerwin Nursing Home
- » reviewing and refining human resource management related electronic systems, resources and processes

Risk Management

The Rural City of Murray Bridge participates annually in a review of most areas of Council operations and in particular those areas that have a level of civil liability exposure according to the Local Government Association Mutual Liability Scheme, or areas that requires Council to implement a formal risk management approach to prevent potential civil liability claims. This risk management review also forms a risk management component to the Performance Bonus System for the 2012-2013 contribution period. The review allows RCMB the opportunity to be rewarded back (as a "discount") a certain percentage of the Gross Contribution via the bonus system. RCMB's performance through this review process for 2012-2013 resulted in Council achieving 91.1%, which resulted in RCMB receiving a bonus allocation of \$39,803 to its net contribution.



Governance

Work Health and Safety

We aim to provide and promote a health and safe working environment to minimise the risk of injury or illness for all staff, (either paid or unpaid) whilst at work.

The Rural City of Murray Bridge recognises its obligation in ensuring all accidents, incidents and near misses are reported, recorded and investigated and actioned using the hierarchy of control. Throughout the year, Council recorded eight lost time injuries compared to a total of two for the previous year, which saw Council's rebate penalty increase from 46.2% in 2011-2012 to 44.0% in 2012-2013. Each year, the Rural City of Murray Bridge has a target to achieve a minimum of 5% improvement in relation to injury management and continues to work to achieve this goal. Every year Council is assessed on its performance in Work Health and Safety against legislative requirements along with the performance standards for self-insured.

The Rural City of Murray Bridge continues to provide many proactive WHS initiatives to assist with the overall wellness of the City's most valuable resources: its people. Council in partnership with the Local Government Association Workers Compensation Scheme and the Corporate Health Group facilitate an annual healthy lifestyle program.

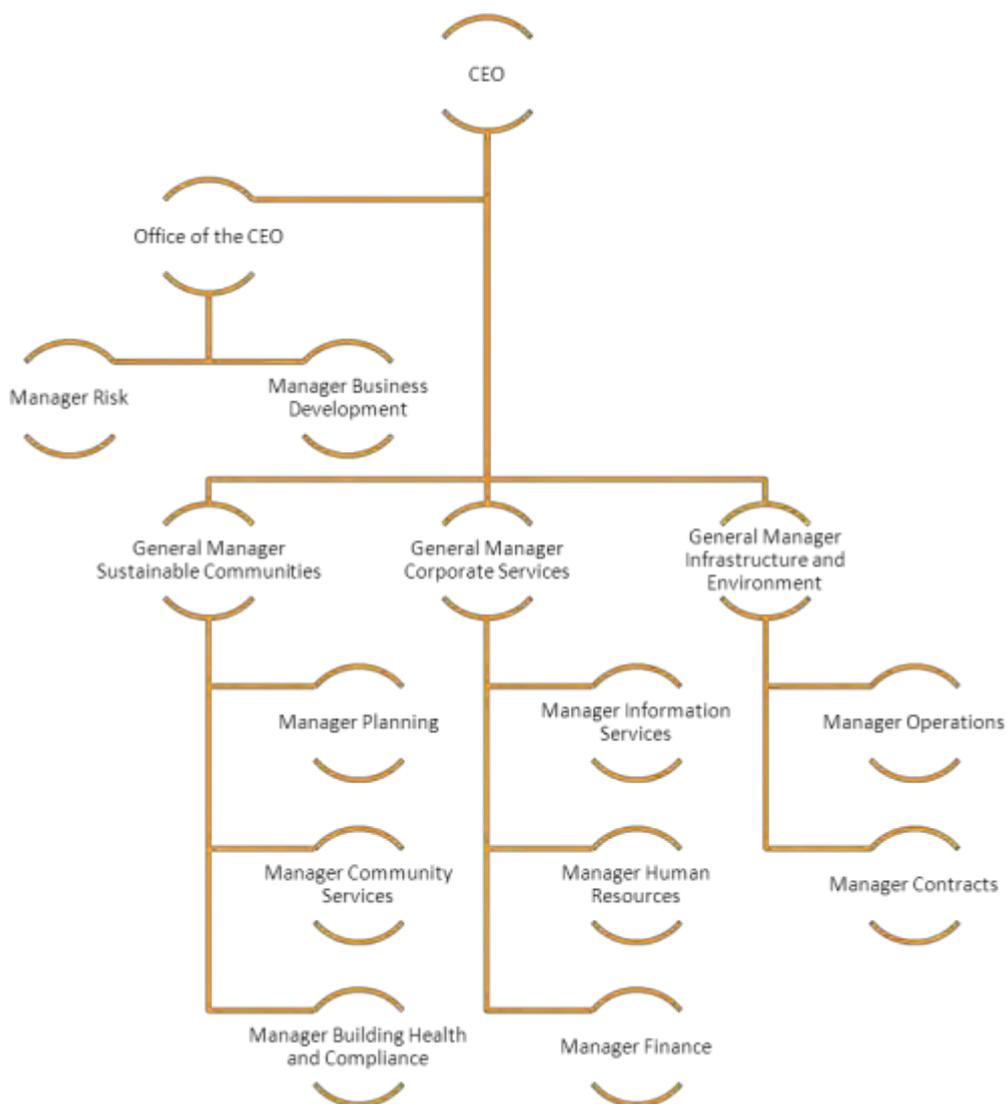
This year's program was conducted in three parts, commencing with a launch followed by worker's health assessment, which covered a range of issues from cholesterol to glucose levels, BMI, lifestyle questioning around healthy eating to fitness activity participation etc and concluded with skin cancer screenings. 52 workers took part in the program.





Governance

Rural City of Murray Bridge Organisational Structure





Governance

Land Management Plans

Under Section 193 of the Local Government Act 1999, all local government land owned by Council or under its care and control (excluding roads) is classified as community land.

Section 207 of the Act requires Council to develop and maintain a Community Land Register with Section 196 of the Act requires Council to develop management plans for all community land.

Categories of community land are not specifically defined in the Act, but for the purposes of management, plans include areas that are set aside for community use or conservation purposes such as reserves, community, recreation and sporting facilities and natural areas.

During 2012-13 Council endorsed one Community Land Management Plan for Hefford Drive Reserve, Callington as required under the Act.

The generic community land management plans are for natural areas, reserves, sports grounds, general community areas, business areas and culturally significant areas. Site specific management plans may be developed for certain parcels where a need is identified.

The Community Land Management Plans, Community Land Register and associated map books are accessible at the Local Government Centre Customer Service Counter and on our website www.murraybridge.com.au.

Competitive Tendering

In accordance with Section 49 of the Local Government Act 1999, Council has an approved Procurement Policy and Procurement and Financial Delegations Management Guidelines which establishes criteria for competitive tendering and levels of financial delegations for all staff. These documents provide a robust system ensuring Council's probity and statutory requirements are met. Council has no policies or by-laws which restrict competition.

To enhance the opportunities for business and industry to assist Council with its procurement requirements,

Council acts impartially towards each offer with an emphasis on achieving "value for money" and quality goods and services at all times, while promoting market competitiveness through its quotation and tendering processes.

During the 2012-2013 financial year, Council successfully managed a project to devise a sport, recreation and open space strategy that will be beneficial to the local community and visitors to the area. The strategy has been submitted for public comment which closed on 29 August 2013.

The Murray Bridge Sport Recreation and Open Space Strategy has been developed to provide the Council with a policy framework to guide the identification, provision, development and management of sport recreation and open space services and infrastructure.

Council also formally advertised and accepted the following competitive tenders for the provision of goods and services during the year for the values indicated and/or the payments made.

ITEM	Value \$
Sport, Recreation and Open space strategy	\$96,030.00
Murray Bridge Town Centre Traffic Plan	\$48,502.00
Rubble Crushing	\$801,385.92
Road Reseals	\$2,534,974.31
Disposal of Surplus Passenger Vehicles	-\$27,181.81
Pavement Marking	\$68,170.05
Business Case Regional City Pilot Program	\$49,950.00
Total value of tenders accepted 2012-2013 before GST	\$3,571,830



Governance

National Competition Policy

In accordance with the reporting requirements of the Clause 7 Statement on the application of Competition Principles to Local Government under the Competition Principles Agreement, the Rural City of Murray Bridge has no significant business activities to report.

Subject to the Competition Principles Agreement the Rural City of Murray Bridge wherever possible will incorporate the following preferences into Council's decision making in regard to purchasing processes:

- » Competitive goods, services and construction works that are environmentally sustainable
- » In any procurement process, where all other factors are equal, the Rural City of Murray Bridge may favour the engagement of local suppliers that is those operating within the region, to the extent permitted by law for goods, service and construction works.

Access to Council Documents

The Rural City of Murray Bridge has a range of registers and codes to assist with decision-making and to ensure Council's activities are undertaken in an accountable, efficient, open and transparent manner. These documents are also available to the public. The following list outlines the current registers and codes at the end of the 2012-13 financial year:

Registers	Section of the Local Government Act 1999
Delegations	44
Interests Elected Members	68
Elected Members Allowances and Benefits	79
Employees Salaries, Wages and Benefits	105
Interest Executive Leadership Team	116
Assessment Record	172
Fees and Charges	188

Registers	Section of the Local Government Act 1999
Community Land	207
Public Roads	231
By Laws	252
Campaign Donation Register	Schedule 5
Codes	Section of the Local Government Act 1999
Elected Members Code of Conduct	63
Employee Code of Conduct	110
Access to Council and Committee meetings & Associated Documents Code of Practice	92

Freedom of Information Applications and Statement

Freedom of Information requests received and addressed by Council in 2012-13

Applications Processed	3
Applications Determined	3
Full Release	0
Partial Release	3
Refused Access	0
Application for Internal Review	0
Application for External Review	0

Freedom of Information Officer
Rural City of Murray Bridge
PO Box 20
Murray Bridge SA 5153

Freedom of Information Statement

This information statement is published annually by the Rural City of Murray Bridge in accordance with the requirements of the Freedom of Information Act, 1991



Murray Bridge Library

The Rural City of Murray Bridge now boasts one of the most modern state of the art libraries in South Australia and has recently won the prestigious Robert Dickson Award for Interior Architecture at the Australian Institute of Architects' 2013 Australian Architecture Awards.

For 15 years the Murray Bridge Library was located on the third floor of an ageing government building accessible only by lift or fire stairs with no outside signage to indicate the library was there. In February 2012 the new 6.3 million dollar library was officially opened by the Governor of South Australia and other dignitaries in the town's new shopping complex.

The new library has revolutionized the community's perception of what a 21st century library can offer. Today people from far and wide flock to the facility which boasts the best view in town overlooking the mighty Murray River.

The community has embraced the new facility with its sophisticated cutting edge technology including smart cards and self-checkout machines, a bank of public access computers, toy library, café area and dedicated youth space. In the first 12 months there was a dramatic increase in new members joining the library, many of whom were interstate and international visitors, as well as immigrant new settlers to the region. Teenagers can often be found playing board games and chilling out on the beanbags in the youth space, while groups gather in the café area to play cards, listen to poetry readings, watch TV, have lunch or access the free WIFI.

The innovative library, with its award winning interior design reflecting the Murraylands environment, has become a vibrant community hub, an appealing public place where people come not only to borrow books, movies, music and toys, but to meet, play, learn, do crafts, view exhibitions, get immunized, consult the Public Trustee, and much, much more.

From its humble beginnings behind the old Town Hall, the Murray Bridge Library is now arguably one of the best libraries in the state and staff from other South Australian libraries frequently visit to gather ideas and inspiration for their own building redevelopment projects. The welcoming and accessible new facility is now the pride of the Murray Bridge community and surrounding region.





Murray Bridge Library



Statistics

- » We now have **4,507** active borrowers compared with 2,231 last year.
- » We have enrolled **2,423** new members in the past 12 months.
- » Our total loans have increased to an impressive **152,998**, up from 121,264 the previous year.
- » Toy library loans have increased to **2,214**, up from 813 last year.
- » **60,666** people came into the library during the past 12 months, our first full year in the new building, with our busiest day being 24 January, 2013 when **359** people visited.
- » The public used **19,872** one hour internet sessions in the library and 1,089 people joined to use the WIFI service
- » **412** meetings were held in the library's meeting rooms during the year
- » **130** events were held in the library from Story Time for youngsters to Author visits, with over 2,309 people attending

Regular activities

- » Children's storytelling
- » Parenting information sessions
- » Yarn group
- » Justice of the Peace service
- » Immunisation service
- » University of the 3rd age registrations
- » Computer training
- » Author events
- » Dungeons & Dragons youth activity
- » Poetry readings
- » School visits
- » School holiday activities
- » U3A Card Games
- » Community group meetings
- » School visits
- » School holiday activities
- » U3A Card Games
- » Community group meetings



Delivering the Strategic Plan 2011-2015



KEY ACHIEVEMENTS 2012-13

- » Small Wins – community initiated activities undertaken in partnership with Council
- » Winning the Interior Design Award for the new library from the Australian Institute of Architects (South Australia)
- » The Murray Bridge Structure Plan, Rural Communities Study and the Murray Bridge Town Centre Master plan and Urban Design Framework adopted by Council December, 2012
- » Health Aging Expo held in October, 2012
- » Unplugged at the Station acoustic youth music event held in August 2012
- » Community Events Grants and Donations (\$80,000) – OPAL Community Grants Program(\$23,000)
- » A myriad of quality exhibitions at the Murray Bridge Regional Gallery
- » Youth events including National Youth Week, Rock the Pool and Battle of the Bands
- » Parental and Community Engagement Program - Literacy and Numeracy kits and booking making projects
- » Environmental Management Plan
- » Integrated Water Management Plan endorsed by Council
- » Draft Integrated Traffic Management Plan
- » Asset Management Plan review commenced
- » Ferries McDonald Road Stage 1 completed
- » Sport and Recreation Strategy
- » Open Space Strategy
- » Stormwater Harvesting and Reuse Scheme Commonwealth funding secured and project commenced
- » Hefford Drive Reserve Callington Community Land Management Plan released for public consultation
- » Three historic timber railway buildings saved from demolition and being restored with assistance of Murray Bridge and Districts Historical Society
- » Another successful Australian International Pedal Prix event was held at Sturt Reserve during September 2012 attracting 214 teams and over 23,000 visitors
- » Volunteer Management Plan developed and commenced implementation
- » Erection and fit out of the new Murraylands Community Men’s Shed by their members funded by Council
- » Homburg Park play equipment upgraded and placed under all weather shelter

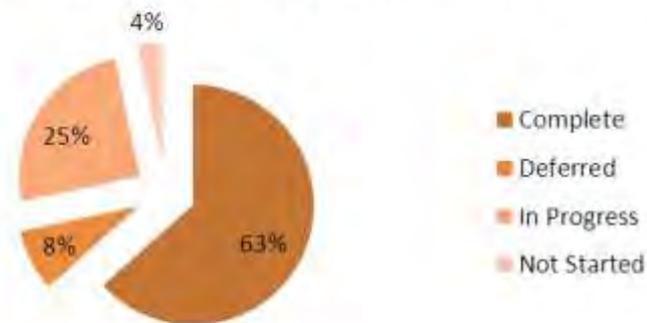


Delivering the Strategic Plan 2011-15

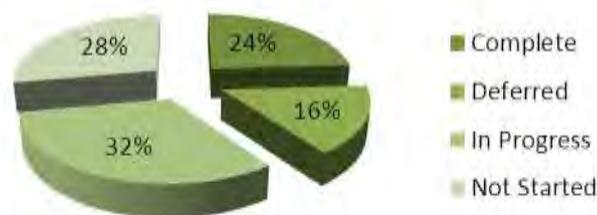
This table and graphs represent the status of Council's 2012-13 Key and Capital projects identified in the 2012-13 Annual Business Plan

CAPITAL PROJECTS	Number	Percentage	Actual
Completed	38	63	\$3,340,442
Deferred	5	8	0
Not commenced	2	3	0
In progress – multi year projec	15	25	\$2,376,717
TOTAL	60		\$5,717,159.00
KEY PROJECTS			
Completed	6	24	\$86,912
Deferred	4	16	0
Not commenced	7	7	0
In progress – multi year projec	8	32	\$288,055
TOTAL	25		\$374,967

Capital Projects Status as at 30 June, 2013



Key Project Status as at 30 June, 2013





Delivering the Strategic Plan 2011-15

The Rural City of Murray Bridge Strategic Plan 2011-15 identifies our strategic priorities. Five goals underpin Council's vision

The Rural City of Murray Bridge is connected with and working towards the aims and aspirations of its community.

Goal 1 - Economic

A developing economic base and increased employment supported by strong urban and rural business enterprises and a growing population.

The performance of our economy continues to be a major driver in maintaining and improving our quality of life. Our economy needs diversity, a high level of employment with quality jobs, tourism growth that does not impact negatively on our lifestyles, infrastructure that supports urban and rural growth, and innovative approaches to attracting and retaining businesses.

Highlights include:

Regional Cities Pilot Program

Council's CEO initiated a Regional Cities Pilot Program working party consisting of local Industry representatives, RDA Murraylands/Riverland and PIRSA to develop a scoping report to build on recent key economic development achievements in our area.

The scoping report culminated in the development of a business case to develop a marketing and branding strategy for the Council area. The business case addressed the areas potential for strong employment growth and delivery of a range of services and programs while leveraging maximum economic, social and environmental benefit from regional infrastructure.

Council will be considering the business case in 2013-2014 and identifying the way forward.

Monarto Enterprise Zone

Council's CEO and senior staff are continuing to work with the District Council of Mount Barker and other key stakeholders to progress the economic development opportunities for the Monarto area. A master plan is being created by both Councils to

ensure an implementable planning framework for employment growth at Monarto South which also addresses environmental and community considerations.

Murray River, Lakes & Coorong Tourism

Tourism is one of the most important industries in our economy and it is growing rapidly. It is predicted the number of tourists visiting Australia will double by year 2020. Tourism to the Murray River is predicted to grow 40% by the end of 2020, with the opportunity to increase growth by 68%, by focusing on a holistic action plan that prioritises and addresses simple, focused, consumer-led strategies.

This vision will be achieved by focusing on the following priorities from the South Australian Tourism plan 2009 – 2014, which will create a significant difference in the growth of the Murray River, Lakes & Coorong tourism industry:

- » Improve access to and within the region
- » Enhance distribution and build industry capability
- » Leverage the attraction of events and festivals
- » Develop new and refreshed signature experiences
- » Encourage infrastructure development by upgrading and developing special places and spaces
- » Better communicate the best of what the core target market wants to buy

Over 70% of visitors to the region are from South Australia.

Currently around \$86 million is spent by tourists each year in the Murray River, Lakes & Coorong

Visiting friends and family and caravan and camping are the top two forms of visitation to and take-up of accommodation.



Delivering the Strategic Plan 2011-15

Economic

Measure	Results
Visitor Numbers (VIC)	<p>Visitor numbers for the Visitor Information Centre</p> <p>2008-2009 - 27,864</p> <p>2009-2010 - 30,508</p> <p>2010-2011 - 31,435</p> <p>2011-2012 - 30,104</p> <p>2012-2013 - 25,789</p>
Commercial and Industrial Development applications	<p>Council processed 80 applications for new commercial and industrial developments.</p>
Employment figures	<p>As at 30 June, 2013 :</p> <p>Unemployment rate -9.7% (9.3% - 2012)</p> <p>Workforce of 9,396 (9,448 - 2012)</p> <p style="text-align: right;">(SALM, June Quarter 2013)</p>
Attendance at key events supported by the RCMB	<p>Pedal Prix - 19,800</p> <p>Xmas Tree lighting - 3,500</p> <p>Christmas Pageant - 5,100</p> <p>Murray Bridge Swimming Pool events - 2,000 (all figures are approximations)</p>



Delivering the Strategic Plan 2011-15

Goal 2 - Environment

A sustainable natural and built environment that meets current and future community needs.

The Rural City of Murray Bridge faces the challenge of balancing urban and rural development, economic growth and protection of the environment. Our natural and built environment supports our economy and our recreational and leisure pursuits.

We need to protect the environment from the negative effects of human activities, continue to educate the community and visitors to the region about respecting and appreciating the environment, implement effective water and waste water recycling and waste management practices, introduce innovative energy efficient practices, protect biodiversity and endangered species, support nature tourism and respond to climate change impacts.

Highlights include:

Environmental Management Plan

On the 1 July, 2013 Council endorsed its Environmental Management Plan. The Rural City of Murray Bridge recognises that all Council activities have an impact on the environment. The Environmental Management Plan has been developed by the Council to guide the management of its natural resources in a sustainable manner for the period 2013-18. The plan focuses on meeting present community needs without compromising the ability of future generations to meet their needs.

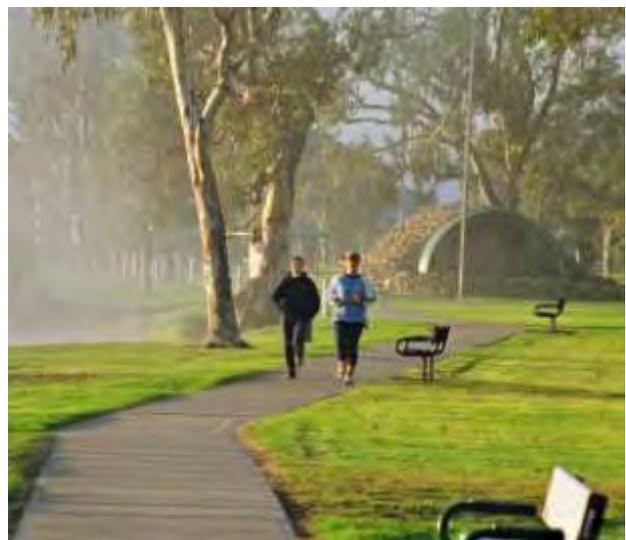
The Plan is an over-arching strategic document which will be under-pinned by additional specific plans at a later date such as the Integrated Water Management Plan; a Roadside Vegetation Management Plan; a Biodiversity Strategy; a Climate Change Adaptation Strategy and a Tree Management Strategy, thus providing Council with the tools required to move forward in an environmentally sustainable manner.

The five core environmental areas addressed in the plan include; Climate Change; Water Resources; Biodiversity Management; Sustainable Development and Waste Management.

Waste and Recycling

The Rural City of Murray Bridge provides a three bin kerbside collection service, which includes a 240 litre fortnightly recycling collection service, a 240 litre fortnightly green organics collection service and a 140 litre weekly waste collection service for all properties within a township. Properties outside of a township receive a waste and recycling service only. The following table indicates the material collected via the kerbside service on the 2012-2013 financial year.

Waste or recycling stream	2012-2013 tonnes
Waste disposed to landfill via kerbside blue bin	3,879
Recyclables collected via the kerbside yellow bin	1,489
Green organics collected via the kerbside green bin	1,771





Delivering the Strategic Plan 2011-15

Ferries McDonald Road

During the 2012-13 financial year Stage 1 of the Ferries McDonald Road Redevelopment between Chancey's Line and Garwood Road was completed. This section runs adjacent the Ferries McDonald Conservation Park and is an extension of Kangaroo Road located within Alexandrina Council's jurisdiction. Work included in Stage 1 involved road formation and earthworks, pavement construction, sealing of the main carriage way with audible shoulder, line-marking and road side signage. This section of Ferries McDonald Road has a posted speed limit of 80 km/h in accordance with the projects Malleefowl Management Plan.

Stage 2 and 3 of construction commenced in early 2013. This section runs between Garwood Road and the South Eastern Freeway adjacent the Monarto Conservation Park. During the 2012-13 financial year works on Stage 2 and 3 included the acquisition of private land to improve the road alignment, significant earthworks to eliminate high and low section of the formation and road pavement construction. During the construction process Council crews have managed to maintain traffic movements in both directions with only minor disruptions to local traffic.

A Federally approved Malleefowl Management Plan has been implemented for this project in order to protect the local population. It is design to minimise the impact that both the construction process and post construction management of the road has on the Malleefowl. The Plan contains strict condition that must be adhered to. Performance against these conditions are audited and reported back to the Federal Government on Council's compliance.

Stormwater Harvesting and Reuse Scheme

In 2012 the Rural City of Murray Bridge was pleased to announce that it had received \$7.115 million from Federal funding for its \$14.23million Murray Bridge Stormwater Harvesting and Reuse Scheme. The Scheme is one of the key initiatives of Council to reduce reliance on the River Murray as the population increases, whilst keeping the city green and economically strong.

The integrated Stormwater Harvesting and Reuse Scheme encompasses the proposed Gifford Hill residential development, Murray Bridge race course sites, and the Murray Bridge township. It has been made possible through the innovative decision of the Murray Bridge Racing Club to relocate to its new site at Gifford Hill thereby freeing up land to accommodate this storm-water solution. The Scheme will collect stormwater from flood mitigation basins within Murray Bridge and transfer it to a site at Gifford Hill for treatment and storage, with future distribution to various locations within Murray Bridge for reuse. The Scheme is estimated to saving 375ML per annum of irrigation water by substituting water from the Murray River for urban stormwater.

The Scheme was developed based on the following fundamental principles:

- » Reduce Council's reliance on the River Murray for non-potable water applications
- » Utilise the existing or proposed flood mitigation infrastructure
- » Integrate reuse facilities within the flood mitigation systems already in place without impacting on flood mitigation capacity
- » Utilise where possible Council's existing Murray water distribution mains to minimise the distribution infrastructure required
- » Provide the ability for Council to improve aesthetics within the Township and improve community facilities through the irrigation of parks, reserves, gardens and ovals.
- » Integrate stormwater reuse facilities of the proposed major subdivision developments within the existing Township

Council is currently seeking the relevant approvals to undertake the various aspects of the Scheme such as expanding wetland systems, pumping stations, creating new lagoons as well as developing technical specifications for these works. Construction of these projects will commence in 2014 and will be completed by the end of 2016.



Delivering the Strategic Plan 2011-15

Asset Management

The Rural City of Murray Bridge is committed to implementing a systematic asset management methodology in order to implement appropriate asset management best practices across all areas of Council. This includes ensuring that assets are planned, created, operated, maintained, renewed and disposed of in accordance with Council's priorities of service delivery.

Valuation and Depreciation of Infrastructure Assets

In 2012-13 Council developed an Infrastructure Asset Valuation and Depreciation Report.

The report provides a summary of the methods used to value the assets and provides a summary of the results for road surface (sealed and sheeted); car park surface (sealed and sheeted); road pavement (pavement under sealed surfaces); car park pavement (pavement under sealed surfaces); kerb and gutter (road and car park); footpaths; stormwater; signage (road and car park); vehicular bridges; pedestrian bridge and causeway; and jetties and wharfs.

Asset Management Plan Review

The Local Government Act, 1993 S122 (1a)(b) requires Councils to develop and adopt an Infrastructure and Asset Management Plan relating to the management and development of infrastructure and major assets for a period of at least ten years. Asset Management Plans should detail the proposed management, development and required expenditure relating to infrastructure and major assets.

In 2008, as per legislative requirements, Council endorsed its 'Infrastructure and Asset Management Plan' with the following assets and infrastructure categories:

- » Roads;
- » Bridges;
- » Footpaths;
- » Kerbs and Gutters;
- » CWMS; and
- » River Infrastructure

These assets were identified as a priority according to risk and available resources. Outstanding Asset Management Plans are required for the following categories:

- » Playgrounds;
- » Stormwater;
- » Signs;
- » Public Lighting;
- » Waste Management;
- » Plant; and
- » Buildings;

Council has reassessed the condition rating of all road pavement, footpath and kerbing within the Rural City, which in turn has been uploaded into Council's new asset management software 'Assetic' enabling a highly accurate analysis be performed. This will inform the review of Council's Infrastructure and Asset Management Plan. The review will also allow the Plans to incorporate the Council's adopted strategies and initiatives in recent years.

It is envisaged that there will be four Asset Management Plans which encompass the main Council owned and maintained categories of assets, namely: Civil Infrastructure Plan (i.e. Roads, Bridges, Footpaths, Kerbs and Gutters; CWMS; and River Infrastructure); Stormwater Drainage Plan, Community Buildings Plan and Recreation and Open Space Plan. These will be developed during 2013-14.

Draft Integrated Water Management Plan

The Draft Integrated Water Management Plan for Murray Bridge 2012 and surrounding towns of Callington, Mypolonga, Wellington and Jervois has been prepared to identify the most sustainable mix of water supply solutions for the community. It considers and incorporates water sources including potable (mains) water, rainwater, groundwater and the reuse of stormwater and wastewater. It is the intent of this Plan to inform a consultation draft of an Integrated Water Management Regional Development Plan Amendment. Council has recently informed the SA Murray Darling Basin NRM Board of its commitment to lead the DPA process.



Delivering the Strategic Plan 2011-15

Strategic Planning and Development

The Rural City of Murray Bridge is poised for significant growth, expecting to grow from approximately 18,000 people in 2012 to 30,000 by 2026. This growth needs to happen in a coordinated way, sympathetic to existing community interests.

Murray Bridge Structure Plan (2012)

The Murray Bridge Structure Plan recommends planning directions to align with the objectives set out in the 30 Year Plan for Greater Adelaide and the Murray Mallee Region Plan. A wide range of investigations were undertaken in the development of the Structure Plan, such as demographic analysis, population and housing projections, infrastructure availability and capacity, opportunities and constraints of land for urban expansion.

Town Centre Master Plan

The Rural City of Murray Bridge acts as a regional centre servicing the wider Murray and Mallee region. Completed in 2012 the Town Centre Master Plan provides a guide for the revitalisation and promotion of the Murray Bridge town centre by outlining desired land uses and zoning, providing a range of urban design principles to guide suitable development and recommending a number of strategic key projects to facilitate the vision for the town centre.

Murray Bridge Integrated Transport and Traffic Management Plan (2012) and Review of Rural City of Murray Bridge Bicycle Plan (2012)

The Murray Bridge Integrated Transport and Traffic Management Plan outlines at a strategic level. The future network requirements for general traffic management, public transport activities, heavy vehicle networks and cycling and walking provisions. It forms a response to the forecasted future growth of Murray Bridge, which is articulated in the Murray Bridge Structure Plan.

The future road network seeks to:

- » establish a defined network for movement of all modes of transport within the township
- » support sustainable development and reduce vehicle reliance
- » reduce the impact of heavy vehicles through the township, while recognising the valuable role of heavy transport connections within and beyond the region

Rural Communities

Also completed in 2012 the Rural Communities Study is a high level spatial document, which outlines the broad implications of and recommended directions for growth within the communities of Callington, Jervois, Wellington, Monarto, Mypolonga, Woodlane and River Glen/Whitesands/Monteith/Woods Point. Growth of these communities requires further detailed investigations in order to resolve environmental constraints and infrastructure and human services provision.

Lavender/ Federation Walking Trail

Work is proceeding on upgrading of the Lavender Federation Trail and environments from Sturt Reserve to the Rocky Gully Wetlands on Mannum Road. The trail was upgraded to a surface suitable for baby strollers and cycles.

A bridge was constructed over the wetlands outlet/inlet in the vicinity the levy bank. Council also graded the top of the levy bank and undertook weed control measures.

A second bridge adjacent to the T & R facility consisting of concrete pipes with earthen top across Preamimma Creek joins an existing trail and completes a loop trail around the wetlands using part of the existing Lavender Federation Trail.



Delivering the Strategic Plan 2011-15

Environment	
Measure	Results
Length of roads upgraded or renewed	4.5 km of unsealed roads sealed 11.5 km of sealed roads resealed 15 Km of unsealed roads resheeted
Tonnes of household waste recycled	1560
Number of trees planted	500 native trees planted
Development Applications approved	560



Delivering the Strategic Plan 2011-15

Goal 3 - Social

A healthy and safe community enjoying a high quality of life together with vibrant and connected communities celebrating diversity and heritage through recreation, sport, arts and culture.

Our social wellbeing and quality of life is dominated by issues of health, education, housing and law and order. State Government continues to be the main provider of these services in the region and it is critical that Council work in partnerships to achieve desired community outcomes.

Our rich cultural heritage makes us a unique and diverse group of people. Our cultural and heritage sites, leisure and recreational opportunities contribute to a rich and vibrant community.

We will continue to celebrate our local successes in innovative ways including the proactive use of media, local publications and providing events that are easy to access, low-cost and family friendly, providing opportunities for our youth and mature aged residents and guests that continue to foster and promote a spirit of community.

Highlights include:

Aboriginal Community Programs and Activities.

Council coordinates, contributes, supports and attends a wide variety of Aboriginal events in Murray Bridge.

This year has seen a new and exciting development with the introduction and development of the Deadly Fun Run Series.

Murray Bridge is the only South Australian town to host this national program attached to Rob De Castella's Indigenous Marathon Project. Locally this is having a very positive impact on the Aboriginal community with local participants regularly running and walking. Our series winners travelled to Uluru to compete and came away as Community Champions. Another real achievement of this project is local man Luke McKenzie's selection to run in the New York Marathon.

Ninkowar is now the name for the Aboriginal Cultural and Conference Centre formally known as Pomberuk. Run by a group of committed, passionate, enthusiastic Ngarrindjeri women, the space houses a gallery,

conference and meeting rooms for group use. Council offers much support to assist this development encouraging future sustainability.

NAIDOC week is celebrated in Murray Bridge with Council sponsoring the Bridge Walk, flag raising, award ceremony and morning tea. This is a major event on the local NAIDOC week calendar and is a positive community event that attracts over 300 people.

Arts & Cultural Small Wins Action Group

A community working party was formed in response to a Small Wins. The action group is made up of approximately thirty community members who meet regularly to discuss and work on progressing over forty projects.

Murray Bridge All Culture Fest

2013 signaled a change in the way Council celebrates cultural diversity during Refugee Week. Partnering with ac.care and Murraylands Migrant Resource Centre, the name and event contents took on a new flavour.

This year the North School Drummers performed didgeridoo, dance and drumming. Performances to entertain Fest-goers also included Chinese and Filipino dancers and our own young talented Murray Bridge solo singer Midi Mark. Two Colourfest films featured this year, showcasing the best of short Australian multicultural films. Balloons and Face Painting offered intrigue and interest for the children along with a lavish afternoon tea for all to enjoy in the Sculpture Court of the Regional Gallery.

The All Culture Fest was a huge hit with over 300 people from a diverse range of cultures including a large number of residents who happily helped celebrate and make new friends. The community support was truly inspiring!

The event's objective is to bring people together from all cultural backgrounds in celebration of our cultural diversity.



Delivering the Strategic Plan 2011-15

Community Care Programs

The Community Care programs administered from the Rural City of Murray Bridge provide services that broadly target frail and at risk aged persons or younger disabled adults with moderate to severe disabilities who without the assistance of these programs would be at risk of entering residential care prematurely.

The programs are provided through a partnership between Council and Commonwealth and State Governments. Council is one of a number of service providers in our region who each have specified roles and target groups. This year has seen the Commonwealth take over direct responsibilities for the total aged (over 65) target group and the State retain the much smaller younger disabled (under 65) target group.

Council has two distinct program areas these being:

- » Home and Community Care (HACC) consisting of Domestic Assistance, Social Support (including a Men's Group for older men who live alone and a Ladies Group who live along), Home Maintenance and Modifications and Transport (local and to the Adelaide Hills and Strathalbyn)
- » National Respite for Carers which includes Respite for Carers and Social Support

The Home and Community Care (HACC) program is a Commonwealth and State funded program which aims to provide a wide range of services to frail aged (92%) and younger disabled people (8%).

The National Respite for Carers (NRCP) program is a Commonwealth funded program which focuses on providing in-home respite for those who act as carers of the aged or disabled.

Council contributes significantly to the programs in cash and in-kind.

Council employs one full time and one part time coordinator who manage the program on a day to day basis along with one part time administration assistant.

There were 1,134, (413 male and 720 female) active clients registered with Council's Community Care programs at the end of the reporting period with some clients using the service more regularly than others.

- » Thirty-four self-employed contractors provide in-home services and home maintenance and modification services and meet with the Coordinators regularly as a group to discuss general client and service delivery related issues.
- » Twenty-three volunteers support the program transporting clients locally, to the Adelaide Hills and assisting with social support programs.

Volunteers are reimbursed for out of pocket expenses. Two popular programs where volunteers assist is the Men of the Barbie men's social support group and the Leisure, Lunch and Laughter ladies social support group.

This year 5,801 hours of service were delivered across the program areas described as well as 3,568 transport trips.

Murray Mallee Ageing Taskforce (MMAT)

The MMAT is made up of over thirty organisations across the Murray Mallee and meets bi-monthly to discuss issues of common interest, advocate for the region and provide regional planning and grant coordination in relation to aged and disability services. An Executive Committee elected by members of the full MMAT meets monthly and supervises the work of the Project Office.

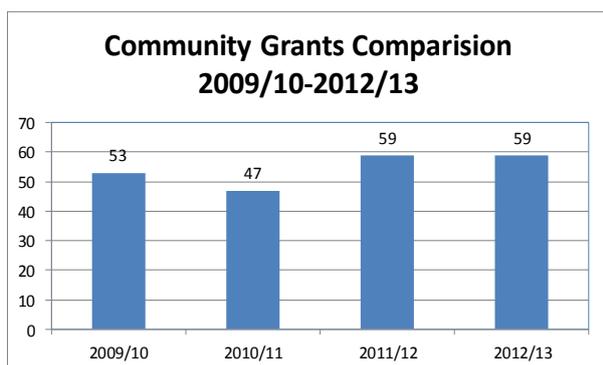
The Rural City of Murray Bridge provides administrative support, office space, phones, meeting room space and manages the project finances and provides day-to-day guidance and direction to the project office



Delivering the Strategic Plan 2011-15

Community Grants

Council provided \$81,000 to local community organisations through our Community Grants Program aimed at supporting innovative projects and events, which contribute to the empowerment and development of our community projects. In 2012-13 fifty-nine community groups received grants of up to \$3,100 for a range of community projects, events and programs. Community Grant Applications have been slightly on the increase over the last couple of years. Please refer to the graph below.



PaCE

The PaCE (Parental and Community Engagement) has been running since early 2010. The aim of the program is to engage parents, carers of Aboriginal children and community in our schools. This has been achieved by running several different programs and projects within Murray Bridge schools. Some of these projects include book making, silk screening, literacy and numeracy kits, memorabilia, community partnerships, community BBQ's, Just too Deadly Awards, Jewelry making, healthy cooking, Rritjarukar (Ngarrindjeri dance and choir group), cultural events and coffee clubs.

Book making has been one of the most popular programs where parents, carers or community members were able to create their very own books for the children either in English or an Aboriginal language.

International Day of People with Disability

The Rural City of Murray Bridge in conjunction with OPAL Murray Bridge and Starclub held a successful 'Physical Activity Showcase' in celebrating the 20th Anniversary of the International Day of People with Disability. The event was held at the beautiful Sturt Reserve by the Murray River at Murray Bridge on the 30th November, 2012.

Approximately 300 people participated and enjoyed adaptive rowing, croquet, sailability, soccer, Milo into cricket, active play activities, face painting, bubbles and balloons. The day highlighted that the innovative solutions of participating sports and activities can overcome.



Delivering the Strategic Plan 2011-15

Community Safety

The Rural City of Murray Bridge is committed to increasing the level of community safety and through its Community Safety Officer has co-ordinated the following community safety programs:

- » Your Home Your Castle
- » Neighbourhood Watch (plate safe day)
- » Domestic Violence Awareness Program (white ribbon day)
- » Data Dots
- » Personal Alarms
- » Immobiliser Program
- » Homelessness
- » Youth Engagement (headspace, Station, Skate Park & Creative Community Connections)
- » Community Engagement, Education and Awareness
- » Graffiti No Tolerance
- » Closed Circuit Television (CCTV)
- » Crime Prevention Through Environmental Design (CPTED)
- » Alcohol Management Plan (Dry Zones + Liquor Accord)

Key achievements for this financial year:-

- » In the last financial year 2012-13, 470 tags/graffiti were removed throughout the Murray Bridge in comparison to 613 in 2011-12.
- » In 2012 the Rural City of Murray Bridge was the first Local Government Area to be granted a five year continuation of the current Dry Zones.
- » An Alcohol Management Plan has been drafted to monitor the effectiveness of the Dry Zones.

Small Wins

The Small Wins initiative allows community groups to play a role in formulating the future direction for their locality.

During 2012-13 the Council, in collaboration with the community developed a strategy and budget to deliver Small Wins. As a result the following projects were identified and developed.

Rural	\$
Monarto Film Night to assist in fund raising to re-establish the Table Tennis Club	\$1,700
Callington Toy Run in conjunction with the Mt Barker Council	\$1,100
Mypolonga Provision of Swing Away Basketball Rings established at the school	\$3,750
Jervois Parking Bay to lookout	\$15,000
Framed historical photos for Town Hall	\$500
Farmers Market Shopping Bags	\$1,000
ACA Masters Tour	\$10,000
Restoration of Railway Institute (Stage 1 of this overall project)	\$15,150
Murray Bridge Players and Singers & MB High School 100 yr. Celebration	\$900
Tourism Development events calendar	\$2,750
SALA registration	\$1,000
Limestone Sculptor casting of Figurines (Water a Plenty)	\$3,100
	\$55,950



Delivering the Strategic Plan 2011-15

Murray Bridge Sport Recreation and Open Space Strategy (MBSROSS)

The Rural City of Murray Bridge recognises that Council has a role in the provision of sport recreation and open space to meet the needs of the community. The Sport Recreation and Open Space Strategy has been developed to provide Council with a policy framework to guide the identification, provision, development and management of sport recreation and open space services and infrastructure.

The strategy comes in four volumes:

- I. Introduction and Overview
- II. Sport and Recreation Strategy
- III. Open Space Strategy
- IV. Literature review and consultation findings

There has been an extensive consultation process with stakeholders including the broader community, Council, clubs, relevant state/federal government agencies and industry bodies. The consultation process consisted of: a club survey, online community survey, 14 focus groups and a stall at the Murray Bridge Farmers' Market.

The club surveys were voluntary and were emailed to each club followed up by a phone call to encourage participation. The surveys were conducted over a four week period.

The consultation process involved engaging with a wide range of stakeholders, including specifically identified focus groups. Sessions were organised with the following stakeholders:

- » Executive Leadership Team MBSROSS (26/2/2012)
- » Elected Members Workshop (26/03/2013)
- » Murray Bridge Council - Council Staff Meeting (19/10/2012)
- » Neighbouring Councils Workshop (08/11/2012)
- » Aboriginal Focus Group (03/12/2012)
- » Murray Bridge Focus Group (12/02/2013)
- » Myponga Focus Group (12/02/2013)

- » Jervois Focus Group (13/02/2013)
- » Monarto Focus Group (13/02/2013)
- » Positive Ageing Taskforce (03/12/2012)
- » Council staff and OPAL/Healthy Murraylands (13/11/2012)
- » School students from Murray Bridge North Primary School and Murray Bridge High School (03/12/2012)
- » Trails/Environment Focus Group (03/12/2012)
- » Murray Bridge Farmers' Market (26/01/2013)
- » Service Club Workshop/Online Survey (26/01/2013)

The MBSROSS is due for completion in September 2013.





Delivering the Strategic Plan 2011-15

The Station Youth Centre/Youth Services

The Station is a great place for youth aged from 12 to 25 to get involved in positive fun stuff while meeting other young people from around the Murray Bridge area.

Sixteen major events were held at The Station Youth Centre in 2012-13 whilst the centre hosts many more programs, meetings and services. Some of these programs include a music VET course run by Music SA, and weekly drop in music rehearsal sessions. The Station also offers young people internet access, pool, air hockey and a place to chill and meet other young people. All of the events run by the Rural City of Murray Bridge provide many opportunities for young people to get involved from performing to emceeing, photography and catering.

The Station Youth Centre is also home to Headspace Murray Bridge. Here young people aged between 12 and 25 can access a range of services including no cost medical services and help from experts in a range of areas including relationships, anxiety, depression and mental health to name a few.

Highlights

This years Battle of the Bands was the tenth annual event held during National Youth Week. The battle featured eight bands and over 400 young people and families enjoyed the performances over the course of the night.

The Rotary Youth Art Exhibition is an annual event held in conjunction with National Mental Health Week. This year 48 talented young people displayed 77 pieces of work in the categories of painting, photography and computer generated art and drawing and mixed media.

In March the Rock the Pool event was supported by a mixture of bands and solo acoustic artists. This was another very successful event with an estimated 740 visitors to the pool on that day.

MYGEN

MYGEN is the youth committee that helps organise and run events including Battle of the Bands, Traktion hip hop, Rock the Pool, Skate Park competitions and other events for young people.

The Rural City of Murray Bridge looks to the MYGEN committee as a voice for youth when decisions are made that effect young people in our community. Meeting monthly in a relaxed friendly environment at The Station the youth committee works on events and issues that involve and affect young people. Opportunities are available to learn new skills like communication, stage management, sound and lighting, catering, photography and lots of other interesting stuff.

Meeting Rooms and Spaces

These are available for hire to organisations that provide programs and activities for youth aged between 12 and 25 years.

Swimming Pool

The Murray Bridge Swimming Pool had a successful season with an increase of 2,286 pool visits from the previous year to 37,203 visits for the 2012-13.

The swimming lesson program operated by Council had 294 participants and over 60 season passes were sold during the financial year.

The highlights of the events calendar for the pool were the:

- » Rock the Pool attracting over 400 young people and families; and
- » Tri State Games attracting 510 competitors and spectators



Delivering the Strategic Plan 2011-15

Town Hall Activities

The monthly morning Matinee Series, in association with Out of the Square Inc, continued throughout the year. Each month patrons are rewarded with a morning tea followed by a variety of affordable entertainment and a guided tour of the Regional Gallery. This is proving to be more and more popular as word-of-mouth promotes the series and audience numbers have continued to increase. These performances are quickly moving towards breaking even financially. Due to their success, school holiday performances, in association with Out of the Square Inc., were introduced in October to encourage younger people in our community to enjoy live theatre. A different show is presented in each school holiday period. This year we had "Giggly Kids", "George Stas – Magician" and "Blobfish".

During the year, The Murray Bridge Players and Singers staged two very successful productions of the musicals "Little Shop of Horrors" and "High School Musical".

Performances by other local groups included the Regional Primary Schools Choir Spectacular, the Murray Bridge Calisthenics Club Concerts, a Remembrance Day Concert and an Indian Cultural Program Concert.

Well-known performers who appeared in the Murray Bridge Town Hall during the year were Jeff Green, Felicity Ward, the Metropolitan Symphony Orchestra and "The Delltones". A very exciting Jazz Festival, featuring Adelaide and interstate artists, was held in August. All of these professionals were impressed with the facilities and are "selling" our beautiful theatre to other performers.

An Occupational Therapy Australia Conference held over two days in October, with 200 delegates, was extremely successful and generated a lot of positive feedback.

The Murraylands Community Men's Shed

Construction commenced on the Murraylands Community Men's Shed at the Murray Bridge Showgrounds late in the previous reporting period and during this year the shed has been constructed and is now almost completely fitted out. Its construction and fit out was made possible through the hundreds of hours of volunteer labour by its dedicated members, some of whom have trade backgrounds but mostly who just came to assist and lend a hand in its development.

\$100,000 seed funding from the Rural City Murray Bridge, grants from State and Australian governments and generous donations of materials and equipment from a large number of local businesses and individuals has produced a shed that its more than 120 members can now undertake carpentry or metal work projects, learn gardening, cooking or computing skills or simply meet some old or new friends and share a cup of tea and a yarn while planning their next holiday.

The Murraylands Community Men's Shed is now fully operational and is direct evidence that the provision of such facilities within our community directly benefit the health and welfare its members. The range of activities that they are involved in also enables the sharing, dissemination and preservation of skills, abilities and other interests that provides direct benefit to both the individual members and the wider community.



Delivering the Strategic Plan 2011-15

Murray Bridge Regional Gallery

A total of 18 exhibitions were held in the Gallery ranging from national touring exhibitions to established South Australian artists, local artists and community members.

The gallery is developing its reputation as a quality exhibition space which means Murray Bridge has received some fine exhibitions during the year including a retrospective of works relating to the Coorong by respected senior South Australian artist Franz Kempf AM. The gallery openings, which are open to the public, regularly receive strong attendances with a good mix of locals and visitors from Adelaide.

The local community was well represented in the gallery throughout the year with solo and group exhibitions by local artists as well as exhibitions that involved local students, historic images contributed by community members and mobile phone images of Murray Bridge contributed by gallery visitors. The Rotary *Local Treasures* exhibition was particularly visit to the gallery.

popular, with its display of members' favourite artworks and family heirlooms.

The South Australian Living Artist's Festival (SALA) moved beyond the gallery walls in 2012 and into other venues throughout Murray Bridge, creating an art trail that took visitors to each of the twelve exhibitions on offer, including the Library, the Local Government Centre and local businesses.

The Gallery workshop program picked up pace this year with classes in a wide range of mediums for all abilities, including painting, textiles, drawing and photography. Many of the tutors are lecturers from Adelaide's art schools, which has enabled the Gallery to offer tertiary level tuition to our community.

Sales in the gallery's shop have remained steady with the work of more than 70 artists represented. Our customer base is growing and includes city based visitors who make a day trip of their





Delivering the Strategic Plan 2011-15

OPAL (Obesity Prevention and Lifestyle program)

OPAL commenced at the Rural City of Murray Bridge in September 2011. OPAL's aim is to improve the eating and activity patterns of children through working with families and the whole community. An audit of current services and programs, contact database and a descriptive community profile have all been completed and have informed the OPAL Local Plan. Ongoing consultation with the community will form the basis of the plan and will continue to further advance this plan. Key areas from initial consultations have been identified and will be further explored in upcoming consultations.

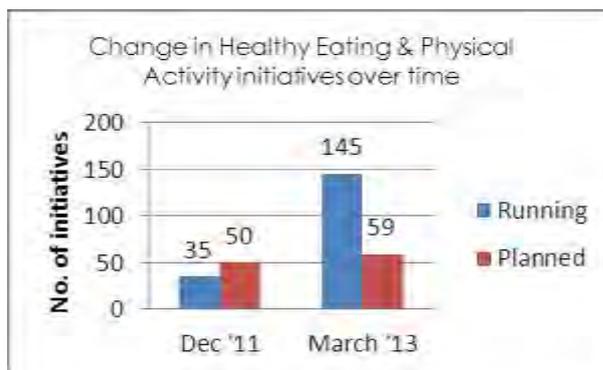
A revised local plan for 2013-2014 has been derived based on the most recent community consultation and is in the process of being implemented. This local plan includes new activities relating to the "Healthy Breakfast" theme. The Internal Council Steering Group and Local Advisory Committee will also be key to advising and reviewing this plan. A draft strategic plan has been devised that aligns OPAL's aims and goals within Council's Strategic Plan, and will be refined in consultation with the Internal Council Steering Group.

There has been an increase in healthy eating and physical activity initiatives in Murray Bridge since OPAL's commencement. OPAL has supported these initiatives by offering funding, other resources and links to other stakeholders that could offer support. Supporting local people and organisations to coordinate and run programs themselves has led to evolving programs that change in response to needs understood by the organisations specialising in those areas.

When OPAL commenced the initial audit showed 35 healthy eating and physical activities in Murray Bridge. Since OPAL has been active in the community, this number has increased to 145 local initiatives, which is 110 more than before OPAL had commenced (refer to Table 1).

OPAL Murray Bridge has been part of the collective effort in the region including OPAL Mid-

Murray, Healthy Murraylands, Starclub Field Officer (formerly Be Active), Eat Well Be Active Health Promotion Officer at Murray Mallee Community Health and more recently OPAL Coorong.



OPAL regularly attends and provides input to sector meetings including Youth Sector Network, Aboriginal Youth and Family Network, NAIDOC Week Committee, Children's and Families Network and Communities for Children Advisory Committee meetings.

OPAL has been involved in supporting many projects in conjunction with numerous stakeholders examples of these include the Murray Bridge Fun Run, Rock the Pool, NAIDOC Week and Healthy Living in the Murraylands newsletter.

OPAL has engaged a total of 61 stakeholder groups across a wide range of areas including Local Government, Child Care Providers, Education, Recreation and Sport, Transport, Health, Welfare and Social Services, Youth, Media, non-Government organisations and community members.



Delivering the Strategic Plan 2011-15

Public Health 2012-2013

In June 2013 a new South Australian Public Health Act 2011 was fully implemented. The Act replaces the former Public and Environmental Health Act 1987 and broadens the scope of public health responsibilities for councils in South Australia. The Act prescribes a council as the local public health authority for its area.

The following functions are conferred on a council by the Act;

- » to take action to preserve, protect and promote public health within its area;
- » to cooperate with other authorities involved in the administration of this Act;
- » to ensure that adequate sanitation measures are in place in its area;
- » insofar as is reasonably practicable, to have adequate measures in place within its area to ensure that activities do not adversely affect public health;
- » to identify risks to public health within its area;
- » as necessary, to ensure that remedial action is taken to reduce or eliminate adverse impacts or risks to public health;

- » to assess activities and development, or proposed activities or development, within its area in order to determine and respond to public health impacts (or potential public health impacts);
- » to provide, or support the provision of, educational information about public health and to provide or support activities within its area to preserve, protect or promote public health;
- » such other functions assigned to the council by this Act.

In addition to its other functions, a council must provide, or support the provision of, immunisation programs for the protection of public health within its area.

The new Act also requires councils to prepare and maintain a Regional Public Health Plan. The Act encourages councils to collaborate in the development of Regional Public Health Plans. A coordinated approach through the Murray & Mallee Local Government Association (MMLGA) is under consideration for development of a Regional Public Health Plan in 2013-2014

Key Health Protection Activities

Immunisations	A total of 1,727 vaccinations were provided as part of the school immunisation program and community clinics.
Food Safety	126 inspections of food businesses were carried out.
	6 Improvement Notices issued
	2 Expiation Notices issued
	1 Prosecution
	3 Accredited food safety training sessions conducted
Wastewater	83 Onsite wastewater applications processed
Legionella	Management of audits of 33 high risk manufactured water systems (Cooling towers in industrial applications and warm water systems in aged care) as required under the Public Health Act (Legionella) Regulations



Delivering the Strategic Plan 2011-15

Social		
Measure		Results
Community volunteers supporting Council		Approximately 255 volunteers assisted Council in areas such as the Visitor Information Centre, Library, Events, Town Hall and Regional Gallery.
Number of Partnerships to support community health and well being		Five partnerships and alliances have been established including PaCE, OPAL, STARCLUB Field Officer and Healthy Murraylands
Number of members of the library		The new library now has 4,507 active borrowers compared to 2,231 in 2010-11
Number of items borrowed		152,998 items were borrowed from the library in 2012-13
Youth Events		Council supported 25 youth events including Rock the Pool, Youth Week, Battle of the Bands and Music Drop In.
Number of people at the swimming centre		There were 37,203 visitors to the Murray Bridge Swimming Pool
Exhibitions in the Gallery		There were 18 major exhibitions held in the gallery attracting approximately 8,414 visitors
Community Care		1,134, (413 male and 720 female) active clients registered with Council's Community Care programs
Food inspections		Council's Environmental Health Officers undertook 126 food inspections resulting in 6 Improvement Notices and 1 Expiation Notice.
Community Grants		59 Community Grants approved providing \$81,000 to community groups



Delivering the Strategic Plan 2011-15

Goal 4 - Governance

Leadership and community engagement to ensure the effective use of our physical, financial and human resources.

We will enhance opportunities for residents and guests to participate in civic life and facilitate partnerships with government, business and local community organisation's to capitalise on local knowledge and problem solving collectively. We will focus on re-branding and positively influencing the perceptions and profile of Council and the region, internally and externally.

Local Government Excellence Study Tour of New Zealand

Council's CEO, Peter Bond was invited to participate in the Local Government Excellence Expert Panel Study tour to New Zealand in April 2013.

The objectives of the Expert Panel are:

- » Redefinition of the role and functions of Councils in key areas of activity;
- » Consolidate opportunities and identify service innovation and using test sites;
- » Enhance the skills of staff and Council Members in governance and community engagement;
- » Identify the barriers to service delivery, governance and intergovernmental excellence in SA and strategies to raise performance; and
- » Undertake research to enhance the future State/Local Government relations.

The Study tour was designed to:

- » consider some of the reforms that have occurred in NZ in relation to shared services; governance; indigenous relationships; intergovernmental relationships; use of community boards;
- » the Local Excellence Panel has been reviewing the NZ experiences and the LGA is keen to gain an understanding of the opportunities that may exist for Councils into the future through the approaches to Local Government in NZ and influence the thinking of the Panel;
- » LGA is aware that many of the legislative reforms that this State Government looks at often are modeled on activities in NZ.

On returning the Local Government Excellence Expert Panel prepared a discussion panel, *Towards the Council of the Future* which will be considered at the LGA AGM in October 2013.

Grant Funding

Council was successful in securing \$1,102,104 Federal and State funding for ten projects which was vital in assisting the Rural City of Murray Bridge deliver some of our major projects and community services. Of note were the grants received for Ferries McDonald Road \$837,000 for Year 2 of the project and \$119,000 Black Spot funding for the intersection of Old Princess Highway, Ferries McDonald Road and Schenscher Road, Monarto and \$16,000 for Bus Shelters.

Visitor Information Centre

3 South Terrace
Murray Bridge
T 08 8539 1142

Works Depot

21 Hindmarsh Road
Murray Bridge
T 08 8539 1160

Public Library

Level 2
Murray Bridge Market Place
Murray Bridge
T 08 8539 1175

Regional Gallery

27 Sixth Street
Murray Bridge
T 08 8539 1420

Lerwin Nursing Home

67 Joyce Street
Murray Bridge
T 08 8539 1185

Youth Centre

3-5 Railway Terrace
MURRAY Bridge
T 08 8531 2122

Town Hall

13-17 Bridge Street
Murray Bridge
T 08 8539 1430



Bridge - Experience

MURRAY
BRIDGE

Rural City of Murray Bridge
2 Seventh Street, Murray Bridge. SA 5048
p 08 8539 1100 f 08 8532 2766
council@murraybridge.sa.gov.au

Rural City of Murray Bridge

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2013

Our Place, Our Future



Bridge to Opportunity

The Rural City of
**MURRAY
BRIDGE**

Rural City of Murray Bridge

General Purpose Financial Statements for the year ended 30 June 2013

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Rural City of Murray Bridge

General Purpose Financial Statements

for the year ended 30 June 2013

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 2013 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.



Peter Bond
CHIEF EXECUTIVE OFFICER



Allan Arbon OAM
MAYOR

Date: 23.10.13.

Rural City of Murray Bridge

Statement of Comprehensive Income for the year ended 30 June 2013

\$ '000	Notes	2013	2012
Income			
Rates Revenues	2a	17,755	16,498
Statutory Charges	2b	523	502
User Charges	2c	2,088	1,873
Grants, Subsidies and Contributions	2g	8,398	9,560
Investment Income	2d	133	226
Reimbursements	2e	181	426
Other Income	2f	561	439
Net Gain - Equity Accounted Council Businesses	19	271	237
Total Income		29,910	29,761
Expenses			
Employee Costs	3a	12,410	12,339
Materials, Contracts & Other Expenses	3b	11,434	11,994
Depreciation, Amortisation & Impairment	3c	6,812	6,561
Finance Costs	3d	687	761
Total Expenses		31,344	31,655
Operating Surplus / (Deficit)		(1,434)	(1,894)
Asset Disposal & Fair Value Adjustments	4	(123)	(10)
Amounts Received Specifically for New or Upgraded Assets	2g	1,560	2,647
Physical Resources Received Free of Charge	2i	65	2,141
Net Surplus / (Deficit)		68	2,884
<small>(Transferred to Equity Statement)</small>			
Other Comprehensive Income			
Changes in Revaluation Surplus - I,PP&E	9a	100,780	-
Total Other Comprehensive Income		100,780	-
Total Comprehensive Income		100,848	2,884

Rural City of Murray Bridge

Balance Sheet

as at 30 June 2013

\$ '000	Notes	2013	2012
ASSETS			
Current Assets			
Cash and Cash Equivalents	5a	3,888	4,762
Trade & Other Receivables	5b	2,999	2,559
Inventories	5d	76	76
Total Current Assets		6,964	7,397
Non-Current Assets			
Equity Accounted Investments in Council Businesses	6b	480	237
Infrastructure, Property, Plant & Equipment	7a	232,425	125,799
Other Non-Current Assets	6c	4,147	10,830
Total Non-Current Assets		237,052	136,866
TOTAL ASSETS		244,016	144,263
LIABILITIES			
Current Liabilities			
Trade & Other Payables	8a	4,105	4,170
Borrowings	8b	1,135	1,149
Provisions	8c	1,239	1,075
Total Current Liabilities		6,478	6,394
Non-Current Liabilities			
Borrowings	8b	9,177	10,312
Provisions	8c	241	285
Total Non-Current Liabilities		9,418	10,597
TOTAL LIABILITIES		15,896	16,991
Net Assets		228,120	127,272
EQUITY			
Accumulated Surplus		80,561	80,493
Asset Revaluation Reserves	9a	147,559	46,779
Total Council Equity		228,120	127,272

Rural City of Murray Bridge

Statement of Changes in Equity for the year ended 30 June 2013

\$ '000	Notes	Accumulated Surplus	Asset Revaluation Reserve	Total Equity
2013				
Balance at the end of previous reporting period		80,493	46,779	127,272
a. Net Surplus / (Deficit) for Year		68	-	68
b. Other Comprehensive Income				
- Gain (Loss) on Revaluation of I,PP&E	7a	-	100,780	100,780
Other Comprehensive Income		-	100,780	100,780
Total Comprehensive Income		68	100,780	100,848
Balance at the end of period		80,561	147,559	228,120
2012				
Balance at the end of previous reporting period		77,609	46,779	124,388
a. Net Surplus / (Deficit) for Year		2,884	-	2,884
Total Comprehensive Income		2,884	-	2,884
Balance at the end of period		80,493	46,779	127,272

Rural City of Murray Bridge

Statement of Cash Flows

for the year ended 30 June 2013

\$ '000	Notes	2013	2012
Cash Flows from Operating Activities			
<u>Receipts</u>			
Operating Receipts		30,497	33,075
Investment Receipts		133	226
<u>Payments</u>			
Operating Payments to Suppliers & Employees		(25,327)	(26,087)
Finance Payments		(554)	(761)
Net Cash provided by (or used in) Operating Activities	11b	4,749	6,453
Cash Flows from Investing Activities			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		1,560	2,647
Sale of Replaced Assets		44	116
Sale of Surplus Assets		105	397
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(5,495)	(3,578)
Expenditure on New/Upgraded Assets		(687)	(6,231)
Net Cash provided by (or used in) Investing Activities		(4,473)	(6,649)
Cash Flows from Financing Activities			
<u>Receipts</u>			
Nil			
<u>Payments</u>			
Repayments of Borrowings		(1,149)	(1,108)
Net Cash provided by (or used in) Financing Activities		(1,149)	(1,108)
Net Increase (Decrease) in Cash Held		(873)	(1,304)
plus: Cash & Cash Equivalents at beginning of period	11	4,762	6,066
Cash & Cash Equivalents at end of period	11	3,889	4,762

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the year ended 30 June 2013

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n/a - not applicable

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies

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

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared 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 23 October 2013.

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

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

1.4 Rounding

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

1.4 Comparative Figures

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

2 The Local Government Reporting Entity

The Rural City of Murray Bridge is incorporated under the South Australian *Local Government Act 1999* and has its principal place of business at 2 Seventh Street, Murray Bridge SA 5253. These financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

The principal activities and entities conducted other than in the Council's own name that have been included in these consolidated financial statements are:

1. Lerwin Nursing Home

Trust monies and property held by Council but subject to the control of other persons have been excluded from these reports. A separate statement of moneys held in the Trust Fund is available for inspection at the Council Office by any person free of charge.

3 Income Recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Council obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies (continued)

which were obtained in respect of the Council's operations for the current reporting period.

In the month of June in recent years the Federal Government has paid amounts of untied financial assistance grants, which are recognised on receipt, in advance of the year of allocation. In June 2012, \$1,849 million of the 2012/13 allocation was paid in advance and in June 2013, an amount of \$1,804 million relating to the 2013/14 allocation was paid.

It is anticipated that these amounts in advance will be adjusted at some future time, but details of the timing of this are not currently available.

The actual amounts of untied grants received during the reporting periods (including the advance allocations) are disclosed in Note 2.

4 Cash, Cash Equivalents and other Financial Instruments

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

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

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 13.

5 Inventories

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

5.1 Real Estate Assets Developments

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

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

5.2 Other Real Estate Held for Resale

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

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

6 Infrastructure, Property, Plant & 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.

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies (continued)

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 as follows. No capitalisation threshold is applied to the acquisition of land or interests in land.

Buildings	\$10,000
Infrastructure	\$10,000
Plant & Vehicles	\$5,000
Equipment	\$5,000
Furniture & Fittings	\$1,000
Other - Artworks	\$1,000
Land	\$1

6.3 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Further detail of existing valuations, methods and valuers are provided at Note 7.

6.4 Depreciation of Non-Current Assets

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

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

Major depreciation periods for each class of asset are shown below. Depreciation periods for infrastructure assets have been estimated based on the best information available to Council, but appropriate records covering the entire life cycle of these assets are not available, and extreme care

should be used in interpreting financial information based on these estimates.

Buildings	10 to 80 years
Infrastructure	10 to 100 years
Plant & Vehicles	3 to 15 years
Equipment	4 to 40 years
Furniture & Fittings	10 to 80 years
Other - Artworks	7 to 100 years

6.5 Impairment

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

For 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, the value in use is the depreciated replacement cost. In assessing impairment for these assets, a rebuttable assumption is made that the current replacement cost exceeds the original cost of acquisition.

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

6.6 Borrowing Costs

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

7 Payables

7.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies (continued)

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

Loans are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates, and is recorded as part of "Payables".

9 Employee Benefits

9.1 Salaries, Wages & Compensated Absences

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

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

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

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Local Government Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

10 Provisions

10.2 Provision for Carbon Tax

Council operates a number of small landfill facilities, each of which, and in aggregate, are substantially below the taxation threshold of 25,000 tonnes of carbon dioxide equivalent (CO₂e) gas emissions.

Council consider that it has no current or likely future liability for this tax.

11 Leases

Lease arrangements have been accounted for in accordance with Australian Accounting Standard AASB117.

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

12 Construction Contracts

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. As there is no profit component, such works are treated as 100% completed. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the financial year ended 30 June 2013

Note 1. Summary of Significant Accounting Policies (continued)

13 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, which are only recognised if material, are accounted for in accordance with AASB 128 and set out in detail in Note 19.

14 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.

15 New accounting standards and UIG interpretations

Certain new (or amended) accounting standards and interpretations have been published that are not mandatory for reporting periods ending 30 June 2013.

Council has not adopted any of these standards early.

Council's assessment of the impact of these new standards and interpretations is set out below.

Applicable to Local Government with implications:

AASB 9 Financial Instruments, associated standards, AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 and AASB 2012-6 Amendments to Australian Accounting Standards – Mandatory Effective Date of AASB 9

and transitional disclosures (effective from 1 January 2015)

AASB 13 Fair Value Measurement and AASB 2011-8 Amendments to Australian Accounting Standards arising from AASB 13 (effective 1 January 2013)

Applicable to Local Government but no implications for Council;

AASB 2012-2 Amendments to Australian Accounting Standards – Disclosures – Offsetting Financial Assets and Financial Liabilities [AASB 132 & AASB 7] (effective 1 January 2013)

AASB 2012-3 Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132] (effective 1 January 2014).

Applicable to Local Government but not relevant to Council at this stage;

AASB 10 Consolidated Financial Statements, AASB 11 Joint Arrangements, AASB 12 Disclosure of Interests in Other Entities, revised AASB 127 Separate Financial Statements and AASB 128 Investments in Associates and Joint Ventures and AASB 2011-7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards (effective 1 January 2013)

Revised AASB 119 Employee Benefits, AASB 2011-10 Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) and AASB 2011-11 Amendments to AASB 119 (September 2011) arising from Reduced Disclosure Requirements (effective 1 January 2013)

There are no other standards that are not yet effective and that are expected to have a material impact on the entity in the current or future reporting periods and on foreseeable future transactions.

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the year ended 30 June 2013

Note 2. Income

\$ '000	2013	2012
(a). Rates Revenues		
General Rates		
General Rates	16,713	15,610
Less: Mandatory Rebates	(441)	(384)
Less: Discretionary Rebates, Remissions & Write Offs	(268)	(303)
Total General Rates	16,004	14,923
Other Rates (including Service Charges)		
Natural Resource Management Levy	283	270
Waste Collection	1,003	930
Water Supply	5	-
Community Wastewater Management Systems	149	140
Total Other Rates	1,440	1,340
Other Charges		
Penalties for Late Payment	214	177
Legal & Other Costs Recovered	97	58
Total Other Charges	311	235
Total Rates Revenues	17,755	16,498
(b). Statutory Charges		
Development Act Fees	251	271
Town Planning Fees	39	20
Health & Septic Tank Inspection Fees & Fines	35	22
Animal Registration Fees & Fines	155	154
Parking Fines / Expiation Fees	34	26
Other Licences, Fees & Fines	9	9
Total Statutory Charges	523	502
(c). User Charges		
Cemetery/Crematoria Fees	143	96
Admission Charges - Pools	104	91
Aged Home Rentals	1,528	1,456
Hall & Equipment Hire	48	16
Property Lease	184	113
Sales - General	9	8
Sundry	25	61
HACC Home Help	49	32
Total User Charges	2,088	1,873

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the year ended 30 June 2013

Note 2. Income (continued)

\$ '000	2013	2012
(d). Investment Income		
Interest on Investments		
- Local Government Finance Authority	133	226
Total Investment Income	133	226
(e). Reimbursements		
Private Works	22	59
Dog Control	10	12
Immunisation	13	8
Energy Fuel Schemes	15	16
Other	121	331
Total Reimbursements	181	426
(f). Other Income		
Insurance & Other Recoupments - Infrastructure, IPP&E	78	36
Rebates Received	259	215
Sundry	224	188
Total Other Income	561	439
(g). Grants, Subsidies, Contributions		
Amounts Received Specifically for New or Upgraded Assets	1,560	2,647
Other Grants, Subsidies and Contributions	6,594	7,711
Individually Significant Item - Additional Grants Commission Payment (refer below)	1,804	1,849
Total Grants, Subsidies, Contributions	9,958	12,207
The functions to which these grants relate are shown in Note 12.		
(i) Sources of grants		
Commonwealth Government	5,915	3,743
State Government	4,040	5,075
Other	3	3,389
Total	9,958	12,207
(ii) Individually Significant Items		
Grant Commission (FAG) Grant received in advance and recognised as Income	1,804	1,849

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the year ended 30 June 2013

Note 2. Income (continued)

\$ '000	2013	2012
(h). Conditions over Grants & Contributions		
Grants and contributions which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:		
Unexpended at the close of the previous reporting period	18	-
<i>Less:</i>		
<i>Expended during the current period from revenues recognised in previous reporting periods</i>		
Heritage & Cultural Services	(18)	-
Subtotal	(18)	-
<i>Plus:</i>		
<i>Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions</i>		
Heritage & Cultural Services	24	18
Home and Community Care (HACC)	59	-
Obesity Prevention and Lifestyle (OPAL)	43	-
Subtotal	126	18
Unexpended at the close of this reporting period	126	18
Net increase (decrease) in assets subject to conditions in the current reporting period	108	18
(i). Physical Resources Received Free of Charge		
Library Materials	65	81
Buildings	-	2,060
Total Physical Resources Received	65	2,141

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the year ended 30 June 2013

Note 3. Expenses

\$ '000	Notes	2013	2012
(a). Employee Costs			
Salaries and Wages		9,121	9,183
Employee Leave Expense		1,538	1,700
Superannuation - Defined Contribution Plan Contributions	18	744	717
Superannuation - Defined Benefit Plan Contributions	18	253	272
Workers' Compensation Insurance		594	511
Other		225	183
Less: Capitalised and Distributed Costs		(65)	(227)
Total Operating Employee Costs		12,410	12,339
Total Number of Employees (full time equivalent at end of reporting period)		183	174
(b). Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		17	16
Elected Members' Expenses		206	207
Election Expenses		16	-
Operating Lease Rentals - Cancellable Leases		23	275
Subtotal - Prescribed Expenses		263	498
(ii) Other Materials, Contracts & Expenses			
Contractors		5,637	5,472
Energy		792	604
Maintenance		51	113
Legal Expenses		394	372
Levies Paid to Government - NRM levy		269	260
Levies - Other		123	139
Professional Services		721	1,223
Materials		1,411	1,873
Insurance		459	429
Software Expenses		597	509
Sundry		1,570	1,268
Less: Capitalised and Distributed Costs		(853)	(766)
Subtotal - Other Material, Contracts & Expenses		11,172	11,496
Total - Materials, Contracts and Other Expenses		11,434	11,994
(iii) Individually significant items			
Nil			

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the year ended 30 June 2013

Note 3. Expenses (continued)

\$ '000	2013	2012
(c). Depreciation, Amortisation and Impairment		
(i) Depreciation and Amortisation		
Buildings	871	785
Equipment	449	292
Infrastructure	4,543	4,711
Plant & Vehicles	571	572
Furniture & Fittings	289	154
Other Assets	57	47
Subtotal	6,812	6,561
(ii) Impairment		
Nil		
Total Depreciation, Amortisation and Impairment	6,812	6,561
(d). Finance Costs		
Interest on Loans	687	761
Total Finance Costs	687	761

Note 4. Asset Disposal & Fair Value Adjustments

\$ '000	2013	2012
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	44	116
Less: Carrying Amount of Assets Sold	(151)	(173)
Gain (Loss) on Disposal	(107)	(57)
(ii) Assets Surplus to Requirements		
Proceeds from Disposal	105	397
Less: Carrying Amount of Assets Sold	(121)	(350)
Gain (Loss) on Disposal	(16)	47
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	(123)	(10)

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the year ended 30 June 2013

Note 5. Current Assets

\$ '000	Notes	2013	2012
(a). Cash & Cash Equivalents			
Cash on Hand at Bank		359	310
Deposits at Call		3,529	4,452
Total Cash & Cash Equivalents		3,888	4,762
(b). Trade & Other Receivables			
Rates - General & Other		2,244	1,896
Accrued Revenues		33	30
Debtors - General		557	439
GST Recoupment		131	178
Prepayments		37	20
Subtotal		3,002	2,563
Less: Allowance for Doubtful Debts		(2)	(4)
Total Trade & Other Receivables		2,999	2,559
(c). Other Financial Assets (Investments)			
Nil			
(d). Inventories			
Stores & Materials		2	2
Real Estate Developments	6	74	74
Total Inventories		76	76

Aggregate write-downs and other losses recognised as an expense, and reversals of these, were not material in amount in either year.

All such reversals occurred principally as a result of clerical inaccuracies during stores operations.

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the year ended 30 June 2013

Note 6. Non-Current Assets

\$ '000	Notes	2013	2012
(a). Financial Assets			
Nil			
(b). Equity Accounted Investments in Council Businesses			
Adelaide Hills Region Waste Management Authority	19	480	237
Total		480	237
(c). Other Non-Current Assets			
(ii) Other			
Capital Works-in-Progress		2,797	9,480
Bed Licences		1,350	1,350
Total Other		4,147	10,830
Total Other Non-Current Assets		4,147	10,830
Other disclosures			
Real Estate Developments - Current & Non-Current			
(Valued at the lower of cost and net realisable value)			
Industrial & Commercial		74	74
Total Real Estate for Resale		74	74
Represented by:			
Acquisition Costs		74	74
Total Real Estate of Resale		74	74
(ii) Apportionment of Real Estate Developments			
Current Assets		74	74
		74	74

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements
for the year ended 30 June 2013

Note 7a (i). Infrastructure, Property, Plant & Equipment

\$ '000	as at 30/6/2012				Asset Movements during the Reporting Period					as at 30/6/2013			
					Asset Additions		WDV of Asset Disposals	Depreciation Expense (Note 3c)	Revaluation Increments to Equity (ARR) (Note 9)				
	At Fair Value	At Cost	Acc. Dep'n	Carrying Value	New / Upgrade	Renewals				At Fair Value	At Cost	Acc. Dep'n	Carrying Value
Land	22,909	-	22,909	444	-	-	-	-	23,352	-	-	23,352	
Buildings	40,255	5,630	18,901	26,984	1,795	-	-	(871)	40,255	7,426	19,772	27,909	
Equipment	1,555	2,442	1,058	2,939	875	219	(2)	(449)	1,555	3,599	1,607	3,547	
Infrastructure	7,022	89,278	29,897	66,403	4,143	1,036	(141)	(4,543)	100,780	245,935	-	78,258	167,677
Plant & Vehicles	4,209	753	617	4,345	-	395	(130)	(571)	-	4,209	1,036	1,054	4,191
Furniture & Fittings	3,160	-	1,507	1,653	3,718	-	-	(289)	-	3,160	3,718	1,795	5,083
Other Assets	-	1,934	1,368	566	14	141	-	(57)	-	-	2,090	1,425	665
TOTAL INFRASTRUCTURE, PROPERTY, PLANT & EQUIP.	79,110	100,037	53,348	125,799	10,989	1,791	(272)	(6,812)	100,780	318,466	17,869	103,911	232,425
Comparatives	95,575	79,250	47,032	127,793	5,092		(523)	(6,561)	-	79,110	100,037	53,348	125,799
Note 7a (ii). Investment Property													
Nil													

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the year ended 30 June 2013

Note 7b. Valuation of Infrastructure, Property, Plant & Equipment & Investment Property

\$ '000

Valuation of Assets

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to AASB 1.19 to retain a previously established deemed cost under GAAP as its deemed cost. With subsequent addition at cost, this remains as the basis of recognition of non-material asset classes

Land

- Basis of valuation: Market Value
- Date of valuation: 30 June 2010
- Valuer: Office of the Valuer General

Buildings

- Basis of valuation: Written down current replacement cost
- Date of valuation: 30 June 2008. Valuation was received and adopted in 2009.
- Valuer: Martin Oldfield, B. Bus (Prop), Certified Practicing Valuer, Maloney Field Services

Infrastructure

Roads, Kerb and Gutter, Footpaths

- Basis of valuation: Written down current replacement cost
- Date of valuation: 30 June 2013.
- Valuer: Rod Ellis BE(Civil) MBA FIEAust CPEng, Principal Engineer, Tonkins

Stormwater Drainage

- Basis of valuation: Written down current replacement cost
- Date of valuation: 30 June 2013.
- Valuer: Rod Ellis BE(Civil) MBA FIEAust CPEng, Principal Engineer, Tonkins

Structures, Bridges, Car Parks

- Basis of valuation: Written down current replacement cost
- Date of valuation: 30 June 2013.
- Valuer: Rod Ellis BE(Civil) MBA FIEAust CPEng, Principal Engineer, Tonkins

Plant & Vehicles

- Basis of valuation: Fair Value
- Date of valuation: 30 June 2011
- Valuer: Doug Whelan, AAPI, MAVA, Certified Practicing Valuer, (Plant and Machinery) VASA Valuers QLD

Equipment, Furniture & Fittings

- Basis of valuation: Written down current replacement cost
- Date of valuation: 30 June 2008. Valuation was received and adopted in 2009.
- Valuer: Martin Oldfield, B. Bus (Prop), Certified Practicing Valuer, Maloney Field Services

All other Assets

- Basis of valuation: Written down current replacement cost
- Date of valuation: 30 June 2009
- Valuer: Council valuation

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the year ended 30 June 2013

Note 8. Liabilities

\$ '000	2013 Current	2013 Non Current	2012 Current	2012 Non Current
(a). Trade and Other Payables				
Goods & Services	1,729	-	1,584	-
Payments Received in Advance	766	-	1,073	-
Accrued Expenses - Employee Entitlements	1,186	-	1,284	-
Accrued Expenses - Finance Costs	134	-	-	-
Accrued Expenses - Other	289	-	228	-
Total Payables	4,105	-	4,170	-

(b). Borrowings

Loans	1,135	9,177	1,149	10,312
Total Borrowings	1,135	9,177	1,149	10,312

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

(c). Provisions

Employee Entitlements (including oncosts)	1,239	241	1,075	285
Total Provisions	1,239	241	1,075	285

(d). Liability Accounted Investments in Council Businesses

Nil

(e). Other Liabilities

Nil

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the year ended 30 June 2013

Note 9. Reserves

\$ '000	1/7/2012	Increments (Decrements)	Transfers	Impairments	30/6/2013
(a). Asset Revaluation Reserve					
Land	12,884	-	-	-	12,884
Buildings	14,272	-	-	-	14,272
Infrastructure	16,421	100,780	-	-	117,201
Plant & Vehicles	2,449	-	-	-	2,449
Furniture and Fittings	664	-	-	-	664
Other Assets	89	-	-	-	89
TOTAL ASSET REVALUATION RESERVE	46,779	100,780	-	-	147,559
Comparatives	46,779	-	-	-	46,779

(b). Available-for-Sale Investment Reserve

Nil

(c). Other Reserves

Nil

PURPOSES OF RESERVES

Asset Revaluation Reserves

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

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the year ended 30 June 2013

Note 10. Assets Subject to Restrictions

\$ '000	Notes	2013	2012
<p>The uses of the following assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.</p>			
Cash & Financial Assets			
Open Space Contributions		294	294
Developer Contributions		277	280
Zsolt Telkesi Scholarship		62	65
Carparking Contributions		25	24
Total		658	663
Receivables			
Nil			
Inventories & Other Assets			
Nil			
Infrastructure, Property, Plant & Equipment			
Nil			
TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS		658	663
<p>The following liabilities, included in Note 8, may be discharged from restricted assets in the first instance:</p>			
Payables	8	-	574
Total		-	574

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the year ended 30 June 2013

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2013	2012
(a). Reconciliation of Cash			
Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Balance Sheet as follows:			
Total Cash & Equivalent Assets	5	3,888	4,762
Less: Short-Term Borrowings	8	-	-
Balances per Statement of Cash Flows		3,888	4,762
(b). Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus/(Deficit)		68	2,884
Non-Cash Items in Income Statements			
Depreciation, Amortisation & Impairment		6,812	6,561
Equity Movements in Equity Accounted Investments (Increase)/Decrease		(271)	(237)
Non-Cash Asset Acquisitions		(65)	(2,141)
Grants for Capital Acquisitions (Treated as Investing Activity Receipts)		(1,560)	(2,647)
Net (Gain) Loss on Disposals		123	10
		5,107	4,430
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		(439)	621
Change in Allowances for Under-Recovery of Receivables		2	-
Net (Increase)/Decrease in Other Current Assets		(4)	-
Net Increase/(Decrease) in Trade & Other Payables		(65)	1,286
Net Increase/(Decrease) in Unpaid Employee Benefits		120	155
Net Increase/(Decrease) in Other Liabilities		(0)	(39)
Net Cash provided by (or used in) operations		4,720	6,453
(c). Non-Cash Financing and Investing Activities			
Acquisition of assets by means of:			
- Physical Resources Received Free of Charge	2i	65	2,141
Amounts recognised in Income Statement		65	2,141
Total Non-Cash Financing & Investing Activities		65	2,141
(d). Financing Arrangements			
Unrestricted access was available at balance date to the following lines of credit:			
Bank Overdrafts		500	500
Corporate Credit Cards		50	50
Cash Advance Facilities		5,000	5,000

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

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements

for the year ended 30 June 2013

Note 12a. Functions

Functions/Activities	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 12(b).									
	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	Actual 2013	Actual 2012	Actual 2013	Actual 2012	Actual 2013	Actual 2012	Actual 2013	Actual 2012	Actual 2013	Actual 2012
\$ '000										
Administration	21,208	20,952	9,397	7,945	11,811	13,007	3,502	4,686	243,867	144,263
Transport & Communication	-	72	2,215	3,363	(2,215)	(3,291)	16	-	-	-
Public Order and Safety	255	446	373	1,178	(118)	(732)	-	51	-	-
Health	63	-	237	303	(174)	(303)	6	-	-	-
Social Security and Welfare	6,301	5,921	6,621	4,098	(319)	1,823	4,670	4,389	-	-
Housing and Community Amenities	254	535	887	2,975	(633)	(2,440)	-	320	-	-
Protection of Environment	1,084	50	1,656	211	(572)	(161)	81	50	-	-
Sport and Recreation	345	123	2,508	400	(2,163)	(277)	58	-	-	-
Mining, Manufacturing & Construction	-	59	-	386	-	(327)	-	-	-	-
Economic Affairs	46	107	480	-	(434)	107	-	-	-	-
Other Purposess	354	1,259	6,607	10,796	(6,253)	(9,537)	65	64	-	-
TOTALS	29,910	29,524	30,980	31,655	(1,070)	(2,131)	8,399	9,560	244,016	144,263

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

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements
for the year ended 30 June 2013

Note 12b. Components of Functions

\$ '000

The activities relating to Council functions are as follows:

ADMINISTRATION

Governance, Administration, elected members, accounting/finance, payroll, human resources, information technology rates administration, records management, customer service.

TRANSPORT AND COMMUNICATION

Urban roads, sealed rural roads, unsealed rural roads, bridges, footpaths, parking areas, bus shelters and service, street lighting.

PROTECTION OF THE ENVIRONMENT

Agricultural services, landcare, waste management, recycling, transfer stations, Natural Resources Management Levy

PUBLIC ORDER AND SAFETY

Fire protection, animal control, enforcement of local government regulations, emergency services.

HEALTH

Administration and inspection, immunisations, food control, noxious plants.

SOCIAL SECURITY AND WELFARE

Administration, youth services, aged and disabled, other community services.

HOUSING AND COMMUNITY AMENITIES

Housing, town planning, domestic waste management services, other waste management services, other waste management services, street cleaning, other sanitation and garbage, urban stormwater drainage, environmental.

SPORT AND RECREATION

Public libraries, museums, art galleries, community centres, public halls, other cultural services, swimming pools, sporting grounds, parks and gardens, other sport and recreation.

MINING, MANUFACTURING AND CONSTRUCTION

Building control, quarries and pits.

ECONOMIC AFFAIRS

Tourism and area promotion, real estate developments, other business undertakings

OTHER PURPOSES

Costs not otherwise attributed to other functions/activities

Notes to and forming part of the Financial Statements
for the year ended 30 June 2013

Note 13. Financial Instruments

\$ '000

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

Carried at lower of cost and net realisable value; Interest is recognised when earned.

Terms & Conditions:

Deposits are returning fixed interest rates between 2.75% and 3.5% (2012: 3.5% and 4.75%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables

Rates & Associated Charges

(including legals & penalties for late payment)

Note: These receivables do not meet the definition of "financial instruments" and have been excluded from the following disclosures.

Accounting Policy:

Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

Terms & Conditions:

Secured over the subject land, arrears attract interest of 8.5% (2012: 9.25%). 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:

Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Notes to and forming part of the Financial Statements
for the year ended 30 June 2013

Note 13. Financial Instruments (continued)

\$ '000

Recognised Financial Instruments

Receivables

Other Levels of Government

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 approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

Carrying Amount:

Approximates fair value.

Receivables

Retirement Home Contributions

Accounting Policy:

Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

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.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2013

Note 13. Financial Instruments (continued)

\$ '000

Recognised Financial Instruments

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 overstated for longer tenancies.

Liabilities

Interest Bearing Borrowings

Accounting Policy:

Carried at the principal amounts. Interest is charged as an expense as it accrues.

Terms & Conditions:

Secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 4.8% and 6.75% (2012: 4.8% and 6.95%)

Carrying Amount:

Approximates fair value.

Liabilities

Finance Leases

Accounting Policy:

Accounted for in accordance with AASB 117.

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the year ended 30 June 2013

Note 13. Financial Instruments (continued)

\$ '000	Due < 1 year	Due > 1 year & ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2013					
<u>Financial Assets</u>					
Cash & Equivalents	3,888	-	-	3,888	3,888
Receivables	560	-	-	560	588
Total	4,448	-	-	4,448	4,476
<u>Financial Liabilities</u>					
Payables	2,877	-	-	2,877	4,105
Current Borrowings	1,135	-	-	1,135	1,135
Non-Current Borrowings	-	6,696	2,482	9,177	9,177
Total	4,012	6,696	2,482	13,189	14,417
2012					
<u>Financial Assets</u>					
Cash & Equivalents	4,762	-	-	4,762	4,762
Receivables	485	-	-	485	465
Total	5,247	-	-	5,247	5,227
<u>Financial Liabilities</u>					
Payables	2,886	-	-	2,886	4,187
Current Borrowings	1,149	-	-	1,149	1,149
Non-Current Borrowings	-	5,690	4,622	10,312	10,312
Total	4,035	5,690	4,622	14,347	15,648

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

	30 June 2013		30 June 2012	
	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Fixed Interest Rates	6.30%	10,312	6.25%	11,461
		10,312		11,461

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

Notes to and forming part of the Financial Statements
for the year ended 30 June 2013

Note 13. Financial Instruments (continued)

\$ '000

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 allowance for doubtful debts. 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.

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements
for the year ended 30 June 2013

Note 14. Commitments for Expenditure

\$ '000	2013	2012
(a). Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Land	300	228
Infrastructure	8,317	1,929
Plant & Equipment	-	1,034
	8,617	3,191
These expenditures are payable:		
Not later than one year	5,731	3,191
Later than one year and not later than 5 years	2,886	-
Later than 5 years	-	-
	8,617	3,191
(b). Other Expenditure Commitments		
Other expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:		
Audit Services	35	35
Waste Management Services	3,341	-
Employee Remuneration Contracts	4,961	4,991
Other	-	1,393
	8,337	6,419
These expenditures are payable:		
Not later than one year	3,465	2,174
Later than one year and not later than 5 years	4,872	4,245
Later than 5 years	-	-
	8,337	6,419

(c). Finance Lease Commitments

Council has no Finance leases

Notes to and forming part of the Financial Statements
for the year ended 30 June 2013

Note 15. Financial Indicators

\$ '000

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.

	2013	2012	2011
1. Operating Surplus Ratio			
<u>Operating Surplus</u>			
Rates - General & Other Less NRM levy	(8.21%)	(11.67%)	(11.00%)

This ratio expresses the operating surplus as a percentage of general and other rates, net of NRM levy.

1a. Adjusted Operating Surplus Ratio	(18.79%)	(17.70%)	(12.00%)
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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. The Adjusted Operating Surplus Ratio adjusts for the resulting distortion in the disclosed operating result for each year.

2. Net Financial Liabilities Ratio			
<u>Net Financial Liabilities</u>			
Total Operating Revenue Less NRM Levy	30.41%	32.79%	28.00%

Net financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue (excluding NRM levy).

3. Asset Sustainability Ratio			
<u>Net Asset Renewals</u>			
Infrastructure & Asset Management Plan required expenditure	80.03%	52.77%	69.00%

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

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the year ended 30 June 2013

Note 16. Uniform Presentation of Finances

\$ '000	2013	2012
<p>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.</p> <p>All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.</p> <p>The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.</p>		
Income	29,910	29,761
<i>less</i> Expenses	<u>(31,344)</u>	<u>(31,655)</u>
Operating Surplus / (Deficit)	(1,434)	(1,894)
<p><i>less</i> Net Outlays on Existing Assets</p>		
Capital Expenditure on Renewal and Replacement of Existing Assets	1,791	3,332
<i>less</i> Depreciation, Amortisation and Impairment	(6,812)	(6,561)
<i>less</i> Proceeds from Sale of Replaced Assets	<u>(44)</u>	<u>(116)</u>
Subtotal	(5,064)	(3,345)
<p><i>less</i> Net Outlays on New and Upgraded Assets</p>		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	10,989	1,760
<i>less</i> Amounts Received Specifically for New and Upgraded Assets	(1,560)	(2,647)
<i>less</i> Proceeds from Sale of Surplus Assets (including Investment Property & and Real Estate Developments)	<u>(105)</u>	<u>(397)</u>
Subtotal	9,324	(1,284)
Net Lending / (Borrowing) for Financial Year	(5,693)	2,735

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the year ended 30 June 2013

Note 17. Operating Leases

\$ '000	2013	2012
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Leases Providing Revenue to the Council

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.

(i) Investment Property

Council has not classified any Land or Buildings as "Investment Property".

Leases commitments under all non-cancellable lease agreements, including those relating to Investment Property, are as follows:

Not later than one year	62	55
Later than one year and not later than 5 years	188	189
Later than 5 years	64	-
	<u>314</u>	<u>244</u>

(ii) Lease Payment Commitments of Council

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

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

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

Not later than one year	21	21
Later than one year and not later than 5 years	29	28
Later than 5 years	-	-
	<u>50</u>	<u>49</u>

Notes to and forming part of the Financial Statements for the year ended 30 June 2013

Note 18. Superannuation

\$ '000

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

Marketlink (Accumulation Fund) Members

Marketlink receives both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of employee earnings in accordance with superannuation guarantee legislation (9% in 2012/13; 9% in 2011/12). 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) 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 Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2011/12) of 'superannuation' salary.

In addition, Council makes a separate contribution of 3% of salary for Salarylink members to their Marketlink account. Employees also make member contributions to the Fund. As such, assets accumulate in 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 Fund's assets and liabilities are pooled and are not allocated by each employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), Council does not use defined benefit accounting for these contributions.

The most recent full actuarial investigation conducted by the Scheme's actuary, L C Brett, BSc., FIA, FIAA of Brett and Watson Pty Ltd as at 30 June 2009. 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.

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements
for the year ended 30 June 2013

Note 19. Equity Accounted Council Businesses

\$ '000

All joint ventures and associated entities are required to prepare Annual Financial Statements that comply with the SA Local Government Financial Statements.

	Council's Share of Net Income		Council's Share of Net Assets	
	2013	2012	2013	2012
Joint Venture Entities	271	237	481	237
Total	271	237	481	237

(i) JOINT VENTURE ENTITIES

(a) Carrying Amounts

Name of Entity	Principal Activity	2013	2012
Adelaide Hills Regional Waste Management Authority	Waste Management	481	237
Total Carrying Amounts - Joint Venture Entities		481	237

(b) Relevant Interests

Name of Entity	Interest in Outputs		Interest in Ownership		Proportion of Voting Power	
	2013	2012	2013	2012	2013	2012
	23.00%	19.90%	18.33%	14.88%	25.00%	25.00%

(c) Movement in Carrying Amounts

	Adelaide Hills Regional Waste Management Authority	
	2013	2012
Opening Balance	237	-
Share in Operating Result	271	237
Distributions Received	(27)	-
Council's Equity Share in the Joint Venture Entity	481	237

(d) Share of Joint Ventures Assets & Liabilities

	Assets		Liabilities		Net Assets
	Current	Non Current	Current	Non Current	
2013					
Adelaide Hills Regional Waste Management Authority	231	491	137	104	481
Totals	231	491	137	104	481
2012					
Adelaide Hills Regional Waste Management Authority	150	625	92	446	237
Totals	150	625	92	446	237

(e) Share of Joint Ventures Revenues, Expenses & Results

	2013			2012		
	Revenues	Expenses	Result	Revenues	Expenses	Result
Adelaide Hills Regional Waste Management Authority	1,297	1,026	271	723	486	237
Totals	1,297	1,026	271	723	486	237

Notes to and forming part of the Financial Statements for the year ended 30 June 2013

Note 20. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

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

1. LAND UNDER ROADS

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

At reporting date, Council controlled 994 km of road reserves of average width 7.4 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 deductible "insurance excesses", the amount of which varies according to the class of insurance.

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

3. BANK GUARANTEES

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to \$220,000 (2012: \$220,000) at reporting date.

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

4. LEGAL MATTERS

Council has been named the defendant in proceedings against parties who seek compensation for various matters. Council has not raised a provision in the financial statements as the amount identified is not considered to be material.

5. CARBON TAX

From 1 July 2012 a new tax on emissions of certain "greenhouse" gases commences operation. Council has a number of garbage landfill facilities which emit, and will continue for many years to emit, gases of this type. Information currently available provides assurances that "legacy emissions" from garbage placed in landfills prior to commencement of the tax will not subsequently become liable to the tax. However, details of the mechanisms for measuring such emissions, or of providing the exemption are not currently available.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2013

Note 21. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2013, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

Accordingly, the "authorised for issue" date is 22/10/13.

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

Rural City of Murray Bridge

Notes to and forming part of the Financial Statements for the year ended 30 June 2013

Note 22. Segment Reporting

\$ '000	Notes	2013 Total Council	2013 Lerwin	2013 Council Other
INCOME STATEMENT				
Operating Income				
Rates	2a	17,755	-	17,755
Statutory Charges	2b	523	-	523
User Charges	2c	2,088	1,528	560
Grants, Subsidies and Contributions	2g	8,398	4,135	4,263
Investment Income	2d	133	10	123
Reimbursements	2e	181	4	177
Other Income	2f	561	12	549
Net Gain - Equity Accounted Council Businesses	19	271	-	271
Total Operating Income		29,910	5,688	24,222
Operating Expenses				
Employee Costs	3a	12,410	4,084	8,326
Materials, Contracts & Other Expenses	3b	11,434	1,487	9,947
Depreciation, Amortisation & Impairment	3c	6,812	184	6,628
Finance Costs	3d	687	99	589
Total Operating Expenses		31,344	5,854	25,490
Operating Surplus / (Deficit)		(1,434)	(166)	(1,268)
Capital Revenues		1,502	-	1,502
Net Surplus / (Deficit)		68	(166)	234
BALANCE SHEET				
Assets				
Current Assets	5 & 20	6,964	321	6,643
Infrastructure, Property, Plant & Equipment	7a	232,425	6,188	226,237
Other Non-Current Assets	6	4,628	1,376	3,251
TOTAL ASSETS		244,016	7,885	236,131
Liabilities				
Current Liabilities	8 & 20	6,478	988	5,490
Non-Current Liabilities	8	9,418	1,434	7,984
TOTAL LIABILITIES		15,896	2,422	13,475
Net Assets		228,120	5,463	222,656

* **Note:** References to Lerwin Nursing Home in this GPFR document refers to the Residential Aged Care Service known as Lerwin Nursing Home NAPS ID 1605 and these references relate to the residential aged care service only.



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE RURAL CITY OF MURRAY BRIDGE

Report on the Financial Report

We have audited the accompanying financial report of Rural City of Murray Bridge, which comprises the balance sheet as at 30 June 2013, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Council Certificate of Rural City of Murray Bridge.

Council's Responsibility for the Financial Report

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

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies, the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011.

Audit Opinion

In our opinion, the financial report of Rural City of Murray Bridge for the year ended 30 June 2013 is properly drawn up:

- (a) so as to give a true and fair view of:
 - (i) the Council's state of affairs as at 30 June 2013 and its operating result and cash flows for the year ended on that date; and
 - (ii) the other matters required by Division IV of the Local Government Act 1999 to be dealt with in the accounts;
- (b) in accordance with the provisions of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011; and
- (c) in accordance with applicable Accounting Standards and other mandatory professional reporting requirements.

Other Matter - Prior Period Qualification

Councils received a qualified audit opinion as at 30 June 2012 in relation to the fair value of Infrastructure assets, which continues to affect comparative data. This issue has been resolved in the fair value of infrastructure disclosed as at 30 June 2013.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

28 October 2013

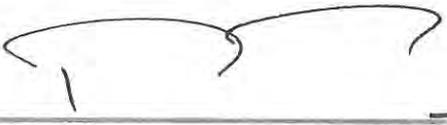
Rural City of Murray Bridge

General Purpose Financial Statements for the year ended 30 June 2013

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Rural City of Murray Bridge for the year ended 30 June 2013, the Council's Auditor, Galpin Accountants, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act

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



Peter Bond
CHIEF EXECUTIVE OFFICER



Peter Brass
PRESIDING MEMBER, AUDIT COMMITTEE

Date: 9th October 2013.

Rural City of Murray Bridge

General Purpose Financial Statements for the year ended 30 June 2013

Statement by Auditor

I confirm that, for the audit of the financial statements of the Rural City of Murray Bridge for the year ended 30 June 2013, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act

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



Tim Muhlhausler
Galpin Accountants

Date: 9th October 2013



The Murray and Mallee
Local Government Association

THE MURRAY AND MALLEE LOCAL GOVERNMENT ASSOCIATION

ANNUAL REPORT 2012-2013



Comprising:

Berri Barmera Council

District Council of Karoonda East Murray

Mid Murray Council

Renmark Paringa Council, and the

Coorong District Council

District Council of Loxton Waikerie:

Rural City of Murray Bridge

Southern Mallee District Council

PRESIDENT'S ANNUAL REPORT



President, Mayor David Burgess.

In my first term as President of the Association, I have the greatest of pleasure in providing the following President's Annual report for the period 2012 to 2013.

This Report focuses on the activities undertaken, and as outlined in the Association's Annual Business Plan 2012-2013.

I am proud of the Association's achievements over the past year, especially addressing the number of new and emerging issues that affect local government and the community.

Sometimes it is necessary for us to revisit the purpose and mission of the Association that is to provide an effective and efficient regional organization, facilitating the coordination of Local Government resources, the fostering of partnership approaches to regional issues and projects and the lobbying for the benefit of our regional communities.

With this in mind, the following provides a snapshot of the key activities undertaken:

- Completion of the Ensuring Local Government services Provision Project, with the provision of the RISE economic modelling tools for the Riverland and Murraylands sub-regions and as the region as a whole. A presentation of the project at the October 2012 LGA General Meeting and completion of a regional training program.
- Ministerial exemption from the necessity for the Association to install an external audit committee.
- Provision of support and provision of input into the LGA's Strategy for Regional SA.
- Review of the Zero Waste SA Regional Implementation program.

The Association has more recently undertaken actions, including:

- Lifting of the ban on fishing for catfish in the River Murray,
- Potato Imports from New Zealand,
- Direct participation and financial assistance to the Dream Australia Project to attract overseas migrants to work in local government and private enterprise in the region,
- Promoted and facilitated the LGA's Council Performance Improvement Program including the Business Partner Program and Resource Sharing initiatives,
- Addressed the issue of Carbon Pricing for off-road vehicles as it affects local government,
- Facilitation of the region's Annual Priority Planning Day and the subsequent formation of the Association's Working Party and professional facilitation to forward the aims of the region's priorities,
- Tackled the matter of the closure of River Murray Ferries service and conducted a deputation to the Minister to obtain clarity and undertaking for the continuance of services and asset upgrades,
- Provision of assistance and local government representation with the NRM Board on the Integrated Vulnerability Assessment project, with the commencement of Phase 2 of the project.

- Promotion of the LGA's Local Government Stimulus package,
- Ministerial approach to improve local government access to the Waste to Resources fund to assist with regional waste infrastructure to ensure that State Government Waste Targets are achieved,
- Consideration of internal human resource matters including employee sick leave provisions,
- Through the SAROC Committee, requested the State Government to reconsider the costs to Councils for the installation, powering and maintenance of street traffic lighting,
- Provision of a detailed response to the Minister on the draft Statement for Regional SA,
- Currently and actively promoting the concept and benefits of video conferencing, not only assisting Councils' cost base, but potentially making local training initiatives a reality,
- Commencement of the production of a Regional Public Health Plan.

The Association continues to be vitally involved with:

- The Murray Darling Basin Plan and funding issues around the River Murray water flow operations,
- Regional submission for the Special Local Roads Program, this year providing \$2.05m in funding availability,
- Councils' facilitation of the NBN Co rollout and for the provision of Council land for fixed wireless towers,
- Climate Change issues,
- Trail Bike access to Road Reserves,
- The downgrading of the Broomrape Eradication Program,
- And the State Government's reduction of funding for regional Sport and Recreation facilities.

I take this opportunity to sincerely thank Vice President Mayor Peter Hunt, Mayor Leon Stasinowsky (as proxy) for being Delegates to the SAROC Committee and the LGA State Executive Committee and all other Member Council Mayors, Delegates, both past and present, Member Council CEO's and staff, all of whom have provided local government representation to the Association, internal and external committees and working parties.

Timely information has again been provided to the Association from the Local Government Association of SA. I especially recognise the efforts of both Wendy Campana and Chris Russell. These efforts have been mirrored by the Office of State/Local Government Relations by the regular reports provided by both Mick Petrovski and Alex Hart. I recognise their support, advice and well researched information provided.

I thank our CEO Peter Campbell for his continued commitment and support provided to me and the Association over the past year.

I have a sense of pride about the achievements and undertakings of the Association during my term as President and thank all Member Councils and Delegates for the opportunity afforded to me being your President for the past year.



Mayor David Burgess,
 President 2012-2013
 Murray and Mallee Local Government Association.

ASSOCIATION PRESIDENCY.

Mayor David Burgess, Mid Murray Council was elected President at the Annual General Meeting held at Tailem Bend on the 1st June, 2012 and Mayor Peter Hunt, Berri Barmera Council was elected Vice President both for a full annual term of office.

REPRESENTATION: LOCAL GOVERNMENT ASSOCIATION OF SOUTH AUSTRALIA (LGA SA).

Mayor David Burgess and Mayor Peter Hunt served on the LGA Board (previously termed the State Executive of the Local Government Association of South Australia), with Mayor Leon Stasinowsky, District Council of Loxton Waikerie, as proxy.

ASSOCIATION: CHIEF EXECUTIVE OFFICER SERVICES.

The Chief Executive Officer services for the Association for the year were again provided by Peter Campbell.

In accordance with a resolution of Member Council Delegates, the Chief Executive Officer underwent performance review process in June, 2013, coinciding with the production of the Association's draft 2013-2014 Annual Business Plan and draft 2013-2014 Budget.

The Review Panel consists of the President and Vice-President of the Association, Russell Peate, CEO, Mid Murray Council and Peter Bond, CEO of the Rural City of Murray Bridge. The Association has noted that satisfactory Chief Executive Officer service has been provided and extended the Contract of Service to December, 2014.

CONSTITUTIONAL STRUCTURE OF THE ASSOCIATION.

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

Under the provisions of the Local Government Act 1999, a review of the Association's Charter for a Regional Subsidiary is not due until 2014. The current Charter can be viewed on the Association's website at www.mmlga.sa.gov.au

THE PURPOSE OF THE ASSOCIATION.

As a Regional Subsidiary of the Member Councils, the Association has as its governing document, the Charter gazetted on the 8th February, 2007 (reviewed 2011) as provided for under the Local Government Act 1999. The purpose for which the Association has been established is to:

- Undertake coordinating, advocacy and representational roles for its constituent Councils at a regional level.
- Facilitate and coordinate activities of local government at a regional level related to environment, economic and social development with the object of achieving continual improvement for the benefit of the communities of its constituent Councils.
- Develop, encourage, promote, foster and maintain consultation and cooperation and to strengthen the representation and status of local government when dealing with other levels of government, private enterprise and the community.
- Develop further cooperation between its constituent Councils for the benefit of the communities in the region.
- Develop and manage policies which guide the conduct of programs and projects in the region with the objective of securing the best outcomes for the communities in the region.
- Undertake projects that benefit the region and its communities.

ASSOCIATION MEETINGS.

During 2012 – 2013, the Association has met bi-monthly General Meetings, convened on:

3rd August, 2012 - General Meeting - at the District Council of Loxton Waikerie Council Chamber, East Terrace, Loxton - the District Council of Loxton Waikerie as host.

5th October, 2012 - General Meeting - at the Mid Murray Council Meeting Room, 47 Adelaide Road, Mannum - the Mid Murray Council as host.

7th December, 2012 - General Meeting - at the Renmark Paringa Community and Civic Centre, 61 Eighteenth Street, Renmark - the Renmark Paringa Council as host.

1st February, 2013 - General Meeting - at the Rural City of Murray Bridge Council Chamber, 2 Seventh Street, Murray Bridge - the Rural City of Murray Bridge as host.

5th April, 2013 - General Meeting - at the Lamerook Memorial Hall, 63 Railway Terrace South, Lamerook - the Southern Mallee District Council as host.

7th June, 2013 - Annual General Meeting - at the Berri Barmera Council Chamber, 19 Wilson Street, Berri - the Berri Barmera Council as host.

All Association Meetings, including Committee Meetings' Agendas and Minutes are available for viewing and or downloading from the Association's website at www.mmlga.sa.gov.au

A number of guest speakers and attendees have made presentations/addresses to the Association meetings throughout the year. They include:

- Andrew Milazzo, Executive Director, DPTI, Paul Gelston, Director Road and Traffic Management, DPTI, and Jon Whelan, Regional Manager, Eastern, DPTI.
- Greg Lundstrom, SA MDB NRM Board.
- Richard Bingham – SA Ombudsman and Martha Savva,
- Robyn Daly, LGA Mutual Liability Scheme,
- Noel Mensforth, Dept. of Planning, Transport and Infrastructure (DPTI),
- Rosalie Day, Connecting-Up,
- Dr. John Virtue, BioSecurity SA,
- Rod Ralph SA MDB NRM Board,
- Lincoln Size, CEO, Country South SA Medicare Local, and
- Ms. Christine Trenorden and Professor Graham Sanson, Local Excellence Expert Panel.

Representatives of both the LGA and the Office of Local Government attended each meeting and took the opportunity to brief the Association of the relevant matters being addressed by their respective bodies.

We acknowledge the support of Wendy Campana, Executive Director, and Chris Russell, LGA SA who has been ready to assist the Region and ensure that the LGA SA has had a presence at our meetings. The Association has also enjoyed a close working relationship with its State and Federal Members of Parliament, a number of whom have been regular attendees at our meetings.

The President has continued the practice of giving each of our guests the opportunity to address our meetings briefly about matters and issues before them that may be of interest to the Association and Member Councils. The contribution from all of the speakers, presenters and guests has kept the Association and the Delegates abreast of a wide ranging number of issues that impact on Local Government and the communities in the Region.

MEMBER COUNCIL DELEGATES TO THE ASSOCIATION.

The following are the current Delegates representing Member Councils as at the AGM of the 7th June, 2013:

Berri Barmera Council (BBC): Mayor Peter Hunt, Vice President, Deputy Mayor Andrew Kassebaum and David Beaton, CEO (proxy).

Coorong District Council (CDC): Mayor Roger Strother, Michael Boyd, CEO, Cr. Sharon Bland (proxy), Deputy Mayor Peter Wright (proxy) and Tim Tol, Director Sustainable Development (proxy).

District Council of Karoonda East Murray (DCKEM): Mayor Kevin Burdett, Peter Smithson, CEO and Deputy Mayor Colin Zadow (proxy).

District Council of Loxton Waikerie (DCLW): Mayor Leon Stasinowsky, Peter Ackland, CEO and Deputy Mayor Mark Ward (proxy).

Mid Murray Council (MMC): Mayor David Burgess, President, Deputy Mayor Kevin Myers, Cr. Inez Bormann (proxy), Russell Peate, CEO (proxy) and Robin Bourne, Deputy CEO, (proxy).

The Rural City of Murray Bridge (RCMB): Mayor Allan Arbon, OAM, Deputy Mayor Barry Laubsch, Cr. Jerry Wilson, (proxy) and Peter Bond, CEO (proxy).

District Council of Renmark Paringa (RPC): Mayor Neil Martinson, Deputy Mayor Peter Hunter, Tony Siviour, CEO (proxy) and Nathan Haynes, Director Corporate and Community Services (proxy).

Southern Mallee District Council (SMDC): Mayor Gordon Hancock, Deputy Mayor Jeff Nickolls and Anthony Renshaw, CEO (proxy).

ASSOCIATION COMMITTEE MEMBERSHIPS.

The following were the Association Committee Members up until the AGM of the 7th June, 2013:

LGA Board:

President, Mayor David Burgess, Mid Murray Council *(by virtue of position held)*.

Vice President, Mayor Peter Hunt, Berri Barmera Council *(by virtue of position held)*.

Proxy for President or Vice President, Mayor Leon Stasinowsky, District Council of Loxton Waikerie.

South Australian Regional Organisation of Councils (SAROC):

President, Mayor David Burgess, Mid Murray Council *(by virtue of position held)*.

Vice President, Mayor Peter Hunt, Berri Barmera Council *(by virtue of position held)*.

Proxy for President and or Vice President, Mayor Leon Stasinowsky, District Council of Loxton Waikerie.

CEO M&MLGA - Peter Campbell *(by virtue of position held)*.

Regional Development Australia (Murraylands and Riverland) Board.

Deputy Mayor Barry Laubsch - Rural City of Murray Bridge.

President, Mayor David Burgess - Mid Murray Council.

Mayor Neil Martinson - Renmark Paringa Council.

Cr. Trevor Norton, District Council of Loxton Waikerie.

SA MDB NRM Board.

Deputy Mayor Andrew Kassebaum, Berri Barmera Council.

Murray and Mallee Local Government Association Regional Waste Management Strategy Committee:

President M&MLGA as Chair, Mayor David Burgess.

Deputy Mayor Barry Laubsch, Rural City of Murray Bridge.

Tony Siviour, CEO, Renmark Paringa Council. *(by virtue of position held)*

David Mosel, Asset Manager, Coorong District Council.

Brenton Lewis, CEO Murraylands Regional Development Board.

Mayor Roger Strother, Coorong District Council.

Paul Day (interim representative), Renmark Paringa Council. *(by virtue of position held)*

Works Manager, Mid Murray Council. *(by virtue of position held)*

Peter Ackland, CEO, District Council of Loxton Waikerie. *(by virtue of position held)*

Works Manager, Southern Mallee District Council. *(by virtue of position held)*

Peter Smithson, CEO, District Council of Karoonda East Murray - proxy to be advised. *(both by virtue of positions held)*

Tom King, Manager Infrastructure Services, Berri Barmera Council. *(by virtue of position held)*

David Beaton, CEO, Berri Barmera Council. *(by virtue of position held)*

Peter Bond, CEO, Rural City of Murray Bridge. *(by virtue of position held)*

Infrastructure Director, District Council of Loxton Waikerie. *(by virtue of position held)*

Mayor Gordon Hancock, Southern Mallee District Council.

Cr. Trevor Kerley, District Council of Karoonda East Murray.

A representative, Zero Waste SA. (external appointment).

Murray and Mallee Local Government Association Regional Transport Strategy Committee:

Mayor Roger Strother, Coorong District Council, Chair

Peter Campbell, CEO, M&MLGA

President, Mayor David Burgess, Mid Murray Council

Paul Day - Renmark Paringa Council

Barry Fletcher - private citizen representing Berri Barmera Council

Director of Infrastructure - District Council of Loxton Waikerie

Peter Smithson - District Council of Karoonda East Murray (Ron Palm - proxy)

Peter Bond, CEO, Rural City of Murray Bridge (David Allen - proxy)

Works Manager - Southern Mallee District Council

David Mosel, Coorong District Council

A representative - Regional Development Australia (Murraylands and Riverland) Board

DTEI (Transport SA) - 2 nominees (external appointment)

M&MLGA Transport Reference Group. - Community Transport:

Peter Smithson, CEO, District Council of Karoonda East Murray. *(by virtue of position held)*

Cr. Mike Fuller, Berri Barmera Council.

Murraylands and Riverland Regional Coordination Network:

Peter Smithson, CEO, District Council of Karoonda East Murray.

LGA Land Access Working Group:

Peter Smithson, CEO, District Council of Karoonda East Murray.

Murray and Mallee Zone Emergency Management Committee:

Mayor Neil Martinson, Renmark Paringa Council, Chair.

Mayor Peter Hunt, Berri Barmera Council.

Peter Bond, CEO, Rural City of Murray Bridge.

Director Infrastructure Services, District Council of Loxton Waikerie.

David Mosel, Asset Manager, Coorong District Council.

Harc Wordsworth, Manager, Environment and Planning, Southern Mallee District Council.

Works Manager, Southern Mallee District Council.

River Murray Ferries Working Group:

Russell Peate, CEO, Mid Murray Council,

Tony Siviour, CEO, Renmark Paringa Council,

Michael Boyd, CEO, Coorong District Council,

Dept. of Planning, Transport and Infrastructure representatives.

Murray and Mallee Annual Priority Working Party:

Tony Siviour, CEO, Renmark Paringa Council,

Peter Bond, CEO, Rural City of Murray Bridge,

Russell Peate, CEO, Mid Murray Council,

Tony Renshaw, CEO, Southern Mallee District Council,

Mayor Leon Stasinowsky, District Council of Loxton Waikerie,

Alex Hart, Office of State/Local Government Relations.

Regional Public Health Plan Steering Committee:

Garry Brinkworth, Berri Barmera Council,

Harc Wordsworth, Southern Mallee District Council and the District Council of Karoonda East Murray,

Jim Quinn, Coorong District Council,

Katina Nikas, Renmark Paringa Council,

Kelvin Goldstone, Mid Murray Council,

Phil Eckert, Rural City of Murray Bridge,

Stephen Bateman, District Council of Loxton Waikerie.

EXECUTIVE MEETINGS.

There were no Executive Meetings held during the year.

GENERAL ACTIVITIES.

The Association undertakes a coordinating role, in conjunction with Member Councils, on their issues and those raised by the Local Government Association of South Australia, the community, and other relevant parties' concerns and interests.

State and Federal Members of Parliament representing our Region have been briefed and support has been sought for issues raised.

Submissions and briefings undertaken include:

- Submission for Special Local Roads applications for 2013-2014 funding round.
- Submissions to the SAROC Committee, including:
 - Regional Development Discussion Paper
 - Shared Use of School Recreation and Sport Facilities
 - Development (Trusses) Variation Regulations
 - Funding for Regional Development Australia (RDA) Committees Post June 2013
 - LGRF Business Partner Program 2012-13
 - Natural Resources Management (NRM)
 - Planning Reform
 - Importation of Whole Fresh Potatoes from Countries Afflicted with "Zebra Chip Prone" Potato Products
 - Recreational Boating Facilities
 - Regional Planning Days
 - Regional Statement for South Australia
 - Solid Waste Levy – Waste to Resources Fund
 - Public Lighting Costs
 - Video Conferencing Pilot Project
- Submission to the Minister for Primary Industries re continuation of the Broomrape Eradication Program.
- Submission to Zero Waste SA for Regional Implementation funding applications for the 2013-2014 funding round.
- In partnership with the SA MDB NRM Board, provided a submission for funding to undertake Phase 2 of the Integrated Vulnerability Assessment Project.
- Further submission to the Murray Darling Basin Authority re the Draft Basin Plan.
- Submission to the LGA re the Strategy for Regional SA.
- Submission to the State Government re closure of the Cadell River Murray Ferry Service.
- Submission to OS/LGR re Statutory Closure of Ferry Services Procedures.

- Submission to the LGA re Trail Bike Access to Road Reserves.
- Submission to the LGA re Video Conferencing Pilot Project.
- Submission to the Minister for Primary Industries re Potato Imports from New Zealand.
- Submission to Primary Industries re Statement for Regional SA.
- Ministerial request for improved access to the Waste to Resources Fund.
- Improved funding support initiatives for Rural SA request to OS/LGR.
- Ministerial submission re funding availability for River Murray Water Operations.
- Submission to Primary Industries re funding support for Lifting the Ban on Fishing for Catfish in the River Murray Project.
- Submission to Federal Government re state-wide Murray Darling Basin Agreements.
- Funding support request to the Federal Government for the Mindarie Connect Project.

The CEO has also attended Forums, Workshops and Briefings throughout the year regarding evolving issues and to make contribution on behalf of the Association. These have included:

- Regional LGA CEO's Briefings (6).
- Regional Strategy for SA Workshop.
- Regional Annual Strategic Planning Day workshops X4 of.
- RISE Economic Modelling Tool Training Workshop.
- LGA Teleconference re Economic Stimulus Package Program briefing.
- I-Vision – Telstra Video Conferencing briefing and demonstration.
- NBN Briefing.
- Dream Australia LG briefing and filming.
- Deputation with Minister Kousantonis.
- Integrated Vulnerability Assessment Project Workshop.

The President, Mayor David Burgess, Vice President Mayor Peter Hunt, (Mayor Leon Stasinowsky as proxy on occasions) and the Chief Executive Officer have attended SAROC meetings during the year.

The meetings are usually held bi-monthly on the day preceding the meeting of the LGA Board.

SAROC has a Memorandum of Understanding between Regional Local Government Associations and the Local Government Association of South Australia, which was completed in August, 2003.

The Association has provided our regional input into many topics that are relevant to all communities across the State, some of which include:

- Regional Heritage Advisory Service
- The Impact of the Graduated Licensing System on Rural Communities
- Bushfire Management Area Planning
- Regional Development Discussion Paper
- Shared Use of School Recreation and Sport Facilities
- Development (Trusses) Variation Regulations
- Funding for Regional Development Australia (RDA) Committees Post June 2013
- Regulation of Water Industry
- LGRF Business Partner Program 2012-13
- Natural Resources Management (NRM)
- Planning Reform
- Importation of Whole Fresh Potatoes from Countries Afflicted with “Zebra Chip Prone”
- Potato Products
- E-Waste and National Co-regulatory Arrangements
- Wind Farm Planning
- Recreational Boating Facilities
- Regional Planning Days
- Visitor Information Centre Funding
- Regional Statement for South Australia
- Solid Waste Levy – Waste to Resources Fund
- Public Lighting Costs
- Video Conferencing Pilot Project

- Regional Development Australia (RDA) Committee Elections
- Fire and Emergency Services Act (FESA) Review
- ESCOSA Pricing for CWMS

FINANCIAL STATEMENTS TO 30TH JUNE, 2013.

The audited Financial Statements are included at the rear of this report. Surplus cash flow funds have been deposited with the Local Government Finance Authority and drawn on when and as required.

REGIONAL ENHANCEMENT AND CAPACITY BUILDING.

The Association acknowledges and thanks the Local Government Research and Development Fund Scheme for their annual 2012-2013 grant of \$36,424 (excl GST) to the Association.

This grant has ensured that the Association has been able to undertake regional enhancement and capacity building projects throughout the year.

INFORMING COUNCILS AND OTHER PARTIES.

The Association recognises the importance of providing both topical and detailed information on its activities to Member Councils, the LGA SA, the Dept. of Planning Transport and Infrastructure, Politicians, other key stakeholders and the general public within and outside the Region.

Over past years, and after each General Meeting or Annual General Meeting, the Association produced a Newsletter, the "Murray Mallee Briefs".

This publication explained the activities of the Association during the period and highlights issues of importance to the region.

The Newsletter was widely distributed to media outlets, Governmental Departments, Politicians and interested parties.

Now that the Minutes of Association General Meetings are produced in an expanded and explanatory form, the President and the CEO suspended the production of the Newsletter in October 2012 in favour of wide Minutes distribution. This initiative has received wider and favourable comment.

The Association's website www.mmlga.sa.gov.au contains a wealth of information on the Association's activities, including all Agendas, Appendices, Minutes for General and Committee Meetings and past Newsletters.

General Meetings of the Association will continue to be held during 2013-2014 on the first Friday in the months of August, December, February, April with the Annual General Meeting to be held in June. They will be held throughout the Region, hosted alphabetically by the Member Councils.

At the Annual General Meeting held on the 1st June, 2013, the Association endorsed the Annual Business Plan 2013-2014 and the Associated Annual Budget. These documents are available to be viewed and downloaded from the Association's website at www.mmlga.sa.gov.au

The status of the objectives and actions in the Association's Annual Business Plan 2013-2014 will be reviewed half yearly at the December General Meeting and the June Annual General Meeting as per the provisions of the Association's Charter.



Contact details:

President:

Mayor David Burgess
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Tel: 8570 8320

Chief Executive Officer:

Peter Campbell
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Goolwa Beach. SA 5214.
PO Box 1014, Goolwa. SA 5214.
Tel: (08) 8555 3929 **Mob:** 0429 862 669
Email: ceo@mmlga.com.au

Murray & Mallee Local Government Association Incorporated

Financial Statements

For the Year Ended 30 June 2013

Murray & Mallee Local Government Association Incorporated

For the Year Ended 30 June 2013

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Murray & Mallee Local Government Association Incorporated

Statement of Profit and Loss and Other Comprehensive Income

For the Year Ended 30 June 2013

	Note	2013 \$	2012 \$
Regional Enhancement Fund Grant	2	36,424	35,780
Interest received	2	4,556	5,702
MBM LGA contributions	2	102,914	90,560
Other income		4,728	-
		<hr/>	<hr/>
Other operating expenses	3	148,622 (132,853)	132,042 (140,910)
Surplus/(Deficit) for the year		15,769	(8,868)
Other comprehensive income		-	-
Total comprehensive Income/(loss)		15,769	(8,868)

The accompanying notes form part of these financial statements

Murray & Mallee Local Government Association Incorporated

Statement of Financial Position

As At 30 June 2013

	Note	2013 \$	2012 \$
ASSETS			
Current assets			
Cash and cash equivalents	4	90,164	74,083
Trade and other receivables	5	3,600	3,612
Total current assets		93,764	77,695
TOTAL ASSETS		93,764	77,695
LIABILITIES			
Current liabilities			
Trade and other payables	6	2,400	2,100
Total current liabilities		2,400	2,100
TOTAL LIABILITIES		2,400	2,100
NET ASSETS		91,364	75,595
EQUITY			
Accumulated surplus		53,184	47,649
Unspent funds reserve	7	38,180	27,946
TOTAL EQUITY		91,364	75,595

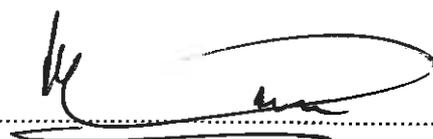
The accompanying notes form part of these financial statements.

These financial statements are approved and signed for and on behalf of the Committee by on

02 AUG 2013



President



CEO

Murray & Mallee Local Government Association Incorporated

Statement of Changes in Equity

For the Year Ended 30 June 2013

		2013		
	Note	Unspent Funds Reserve \$	Accumulated Surplus \$	Total \$
Balance at 1 July 2012		27,946	47,649	75,595
Surplus for the year		-	15,769	15,769
Other movement				
Transfers to/from accumulated surplus	7	10,234	(10,234)	-
Balance at 30 June 2013		38,180	53,184	91,364

		2012		
	Note	Unspent Funds Reserve \$	Retained Surplus \$	Total \$
Balance at 1 July 2011		42,946	41,517	84,463
Deficit for the year		-	(8,868)	(8,868)
Other movement				
Transfers to/from accumulated surplus	7	(15,000)	15,000	-
Balance at 30 June 2012		27,946	47,649	75,595

The accompanying notes form part of these financial statements.

Murray & Mallee Local Government Association Incorporated

Statement of Cash Flows

For the Year Ended 30 June 2013

	2013	2012
Note	\$	\$
Cash from operating activities:		
Receipts from members	102,914	90,560
Receipts from grants	36,424	35,780
Other income	4,728	-
Interest received	4,568	6,059
Payments to suppliers	(122,787)	(114,971)
Project payments	(9,766)	(25,000)
Net cash provided by/ (used in) operating activities	8	(7,572)
	16,081	(7,572)
Net increase /(decrease) in cash held	16,081	(7,572)
Cash at beginning of financial year	74,083	81,655
Cash at end of financial year	4	74,083
	90,164	74,083

The accompanying notes form part of these financial statements.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

Structure: The financial report covers Murray & Mallee Local Government Association Incorporated as an individual entity. Murray & Mallee Local Government Association Incorporated is an association incorporated in South Australia under the *Associations Incorporations Act (SA) 1985*.

1 Summary of Significant Accounting Policies

Basis of preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the *Associations Incorporation Act (SA) 1985*. The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

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

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

The financial statements were authorised for issue on **02 AUG 2013** by the members of the committee.

Accounting Policies

(a) Comparatives

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

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

(b) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

(c) Income taxes

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

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

(d) Goods and Services Tax (GST)

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

(e) Financial Instruments

Initial recognition and measurement

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

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

Classification and subsequent measurement

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

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

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

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

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

(e) Financial Instruments (continued)

(i) *Financial assets at fair value through profit or loss*

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking, where they are derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in fair value (ie gains or losses) being recognised in profit or loss.

(ii) *Loans and receivables*

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

(iii) *Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the association's intention to hold these investments to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

(iv) *Available-for-sale financial assets*

Available-for-sale investments are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with any remeasurements other than impairment losses and foreign exchange gains and losses recognised in other comprehensive income. When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are classified as non-current assets when they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as current assets.

(v) *Financial liabilities*

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

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

(e) Financial Instruments (continued)

Impairment

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

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

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

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

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

Derecognition

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

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

(f) Impairment of assets

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

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an individual asset, the association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

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

(g) Revenue

Non-reciprocal grant revenue is recognised in the statement of comprehensive income when the association obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the association and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

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

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

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

(h) Trade and Other Payables

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

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

(i) Trade and other receivables

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

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

(j) Critical Accounting Estimates and Judgments

Key estimates

(i) Impairment - general

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

(k) New Accounting Standards for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the association. The association has decided not to early adopt any of the new and amended pronouncements. The association's assessment of the new and amended pronouncements that are relevant to the association but applicable in future reporting periods is set out below:

- AASB 9: Financial Instruments (December 2010) and AASB 2010–7: Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) (applicable for annual reporting periods commencing on or after 1 January 2015).

These Standards are applicable retrospectively and include revised requirements for the classification and measurement of financial instruments, as well as recognition and derecognition requirements for financial instruments.

The key changes made to accounting requirements that may impact the association are:

(i) simplifying the classifications of financial assets into those carried at amortised cost and those carried at fair value; and that a return on investment can be recognised in profit or loss and there is no impairment or recycling on disposal of the instrument.

(ii) allowing an irrevocable election on initial recognition to present gains and losses on investments in equity instruments that are not held for trading in other comprehensive income. Dividends in respect of these investments that are a return on investment can be recognised in profit or loss and there is no impairment or recycling on disposal of the instrument.

The association has not yet estimated the impact of these pronouncements on its financial statements.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

(k) New Accounting Standards for Application in Future Periods (continued)

- AASB 1053: Application of Tiers of Australian Accounting Standards and AASB 2010–2: Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements (applicable for annual reporting periods commencing on or after 1 July 2013).

AASB 1053 establishes a revised differential financial reporting framework consisting of two tiers of financial reporting requirements for those entities preparing general purpose financial statements:

Tier 1: Australian Accounting Standards; and

Tier 2: Australian Accounting Standards – Reduced Disclosure Requirements.

Tier 2 of the framework comprises the recognition, measurement and presentation requirements of Tier 1, but contains significantly fewer disclosure requirements.

Since the association is a not-for-profit private sector entity, it qualifies for the reduced disclosure requirements for Tier 2 entities. The association is yet to decide whether it will take advantage of Tier 2 reporting.

- AASB 13: Fair Value Measurement and AASB 2011–8: Amendments to Australian Accounting Standards arising from AASB 13 (applicable for annual reporting periods commencing on or after 1 January 2013).

AASB 13 defines fair value, sets out in a single Standard a framework for measuring fair value, and requires disclosures about fair value measurement.

AASB 13 requires:

-inputs to all fair value measurements to be categorised in accordance with a fair value hierarchy; and

-enhanced disclosures regarding all assets and liabilities (including, but not limited to, financial assets and financial liabilities) to be measured at fair value.

These Standards are expected to result in more detailed fair value disclosures, but are not expected to significantly impact the amounts recognised in the association's financial statements.

- AASB 2012–3: Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities (applicable for annual reporting periods commencing on or after 1 January 2014).

This Standard adds application guidance to AASB 132: Financial Instruments: Presentation to address potential inconsistencies identified in applying some of the offsetting criteria of AASB 132, including clarifying the meaning of “currently has a legally enforceable right of set-off” and that some gross settlement systems may be considered equivalent to net settlement.

This Standard is not expected to significantly impact the association's financial statements.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

2 Revenue

	2013	2012
	\$	\$
Interest received	4,556	5,702
MBM LGA contributions		
- Berri Barmera Council	15,849	13,946
- Coorong District Council	10,497	9,237
- DC of Karoonda East Murray	5,557	4,890
- DC of Loxton Waikerie	16,775	14,761
- Mid Murray Council	12,556	11,048
- The Rural City of Murray Bridge	20,994	18,474
- DC of Renmark Paringa	14,099	12,408
- Southern Mallee DC	6,587	5,796
Total MBM LGA contributions	102,914	90,560
Regional Enhancement Fund Grant	36,424	35,780
Income from RISE economic model and others	4,728	
Total Revenue	148,622	132,042

3 Other Operating Expenses

Expenses

	2013	2012
	\$	\$
Audit fees	2,400	2,133
Bank charges	93	60
Consultancy and contractors	9,766	25,000
Executive Officer Contract Services	102,594	99,523
Insurance	5,212	4,993
Meeting Expenses	4,470	1,511
Postage	110	66
President's Travelling Allowance	2,500	2,500
Printing and stationery	710	512
Record sentencing/Archiving	193	163
SAROC Regional Meeting costs	1,143	131
Sundry expenses	412	1,018
Telephone, fax and broadband	3,200	3,200
Website maintenance	50	100
Total expenses	132,853	140,910

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

4 Cash and cash equivalents

	2013	2012
	\$	\$
Cash on hand	100	100
Cash at bank	11,200	7,768
LGFA Investment	78,864	66,215
	<u>90,164</u>	<u>74,083</u>

5 Trade and other receivables

CURRENT		
Accrued Interest	786	877
GST receivable(net)	2,814	2,735
	<u>3,600</u>	<u>3,612</u>

6 Trade and other payables

CURRENT		
<i>Unsecured</i>		
Trade payables	2,400	2,100

7 Unspent Funds Reserve

The unexpended funds reserve represent funds set aside for future use on projects managed by the association.

Shared Resource Cluster Project

Income

Balance brought forward	-	-
Transfer from accumulated surplus	19,000	-
Transfer from Discretionary Projects	6,000	-

Total Income	<u>25,000</u>	-
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Less Expenses

Transfer to Annual Priorities Project	(5,000)	-
Facility of video conferencing expense	(346)	-

Total Expenses	<u>(5,346)</u>	-
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Project Funds not expended at 30 June	<u>19,654</u>	-
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Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

7 Unexpended Funds Reserve (continued)

	2013 \$	2012 \$
Discretionary Projects		
Income		
Balance brought forward	21,946	1,073
Transfer from Water Management Project	-	4,373
Transfer from Provision of LG Services Project	-	7,500
Transfer to Council Improvement Project	(10,000)	-
Transfer to Shared Resource Cluster Project	(6,000)	-
Transfer from accumulated surplus	-	9,000
Total Income	5,946	21,946
Less Expenses		
Delivery of RISE workshop	(4,620)	-
Other expense	(1,100)	-
Total Expenses	(5,720)	-
Project funds not expended at 30 June	226	21,946
Provision LG Services Project		
Income		
Balance brought forward	-	32,500
Total Income	-	32,500
Less Expenses		
Consultancy	-	25,000
Transfer to Discretionary Projects	-	7,500
Total Expenses	-	32,500
Project funds not expended at 30 June	-	-

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

7 Unexpended Funds Reserve (continued)

	2013	2012
	\$	\$
Legal Charter Review		
Income		
Balance brought forward	6,000	5,000
Transfer from accumulated surplus	1,000	1,000
Total Income	7,000	6,000
Less Expenses		
Project Funds not expended at 30 June	-	-
	7,000	6,000
Council Improvement project		
Income		
Transfer from Discretionary Project	10,000	-
Total Income	10,000	-
Less Expenses		
	-	-
Total Expenses	-	-
Project Funds not expended at 30 June	10,000	-
Annual Priorities project		
Income		
Transfer from Shared Resource Cluster Project	5,000	-
Total Income	5,000	-
Less Expenses		
Facilitation fee	(3,700)	-
Total Expenses	(3,700)	-
Project Funds not expended at 30 June	1,300	-
Total unspent funds reserve	38,180	27,946

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

8 Cash Flow Information

(a) Reconciliation of Cash Flow from Operations with Surplus(Deficit) for the year

	2013	2012
	\$	\$
Net surplus/(deficit) for the year	15,769	(8,868)
Cash flows excluded from deficit for the year		
Non-cash flows in surplus(deficit)	-	-
Changes in assets and liabilities,		
Decrease in trade receivables	12	996
Increase in trade and other payables	300	300
	<u>16,081</u>	<u>(7,572)</u>

9 Financial Risk Management

The association's financial instruments consist mainly of deposits with banks, receivables and payables.

The totals for each category of financial instruments, measured in accordance with AASB 139, as detailed in the accounting policies to these financial statements, are as follows:

	Note	2013	2012
		\$	\$
Financial Assets			
Cash and cash equivalents	4	90,164	74,083
Trade and other receivables	5	<u>3,600</u>	3,612
Total financial assets		<u>93,764</u>	77,695
Financial liabilities			
Financial liabilities at amortised cost			
- Trade and other payables	6	<u>2,400</u>	2,100
Total financial liabilities		<u>2,400</u>	2,100

Financial Risk Management Policies

The association's Treasurer is responsible for, among other issues, monitoring and managing financial risk exposures of the association. The Treasurer monitors the association's transactions and reviews the effectiveness of controls relating to credit risk, liquidity risk and market risk. Discussions on monitoring and managing financial risk exposures are held bi-monthly and minuted by the committee of management.

The Treasurer's overall risk management strategy seeks to ensure that the association meets its financial targets, while minimising potential adverse effects of cash flow shortfalls.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

9 Financial Risk Management (continued)

Specific Financial Risk Exposures and Management

The main risks the association is exposed to through its financial instruments are credit risk, liquidity risk and market risk relating to interest rate risk and other price risk. There have been no substantive changes in the types of risks the association is exposed to, how these risks arise, or the Committee's objectives, policies and processes for managing or measuring the risks from the previous period.

a. Credit risk

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

Credit risk is managed through maintaining procedures (such as the utilisation of systems for the approval, granting and removal of credit limits, regular monitoring of exposure against such limits and monitoring of the financial stability of significant customers and counterparties) ensuring, to the extent possible, that members and counterparties to transactions are of sound credit worthiness.

Risk is also minimised through investing surplus funds in financial institutions that maintain a high credit rating or in entities that the committee has otherwise assessed as being financially sound.

Credit risk exposures

The maximum exposure to credit risk by class of recognised financial assets at the end of the reporting period is equivalent to the carrying amount and classification of those financial assets (net of any provisions) as presented in the statement of financial position.

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

Accounts receivable and other debtors that are neither past due nor impaired are considered to be of high credit quality. Aggregates of such amounts are detailed at Note 5.

The association has no significant concentrations of credit risk with any single counterparty or group of counterparties. Details with respect to credit risk of trade and other receivables are provided in Note 5.

b. Liquidity risk

Liquidity risk arises from the possibility that the association might encounter difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities. The association manages this risk through the following mechanisms:

- preparing forward-looking cash flow analysis in relation to its operational, investing and financing activities;
- only investing surplus cash with major financial institutions; and

The association does not hold directly any derivative financial liabilities.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

9 Financial Risk Management (continued)

Cash flows realised from financial assets reflect management's expectation as to the timing of realisation. Actual timing may therefore differ from that disclosed. The timing of cash flows presented in the table to settle financial liabilities reflects the earliest contractual settlement dates.

Financial assets pledged as collateral

No financial assets have been pledged as security for any financial liability.

c. Market risk

i. Interest rate risk

Exposure to interest rate risk arises on financial assets and financial liabilities recognised at the end of the reporting period whereby a future change in interest rates will affect future cash flows or the fair value of fixed rate financial instruments. The association is exposed to earnings volatility on floating rate instruments. The financial instruments that expose the association to interest rate risk that are limited to cash and cash equivalents.

ii. Other price risk

Other price risk relates to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk) of securities held.

The association is not exposed to other price risk.

Sensitivity analysis

The following table illustrates sensitivities to the association's exposures to changes in interest rates. The table indicates the impact on how surplus and equity values reported at the end of the reporting period would have been affected by changes in the relevant risk variable that management considers to be reasonably possible.

These sensitivities assume that the movement in a particular variable is independent of other variables.

	Surplus	Equity
Year ended 30 June 2013	\$	\$
+/- 2% in interest rates	+/-1,801	+/- 1,801
	Surplus	Equity
Year ended 30 June 2012	\$	\$
+/- 2% in interest rates	+/- 1,480	+/- 1,480

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

9 Financial Risk Management (continued)

There have been no changes in any of the assumptions used to prepare the above sensitivity analysis from the prior year.

Fair Values

Fair value estimation

The fair values of financial assets and financial liabilities are presented in the following table and can be compared to their carrying amounts as presented in the statement of financial position. Fair value is the amount at which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Fair value may be based on information that is estimated or subject to judgment, where changes in assumptions may have a material impact on the amounts estimated. Areas of judgment and the assumptions have been detailed below. Where possible, valuation information used to calculate fair value is extracted from the market, with more reliable information available from markets that are actively traded. In this regard, fair values for listed securities are obtained from quoted market bid prices.

	2013		2012	
	Carrying amount	Fair value	Carrying amount	Fair Value
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	90,164	90,164	74,083	74,083
Trade and other receivables	3,600	3,600	3,612	3,612
Total financial assets	93,764	93,764	77,695	77,695
Financial liabilities				
Trade and other payables	2,400	2,400	2,100	2,100
Total financial liabilities	2,400	2,400	2,100	2,100

The fair values disclosed in the above table have been determined based on the following methodologies:

- (i) Cash and cash equivalents, accounts receivable and other debtors and accounts payable and other payables are short-term instruments in nature whose carrying amount is equivalent to fair value.

10 Contingent Liabilities and Contingent Assets

At 30 June 2013, the Committee is unaware of any liability, contingent or otherwise, which has not already been recorded elsewhere in this financial report.

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

11 Capital Commitments

At 30 June 2013, the Committee is unaware of any capital or leasing commitments which have not already been recorded elsewhere in this financial report.

12 Events after the end of the reporting period

Since the reporting date, there have been no events that would materially impact on the contents of this report.

13 Economic Dependence

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

14 Key Management Personnel Compensation

(a) Key Management Personnel Compensation

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the association, directly or indirectly, including its committee members, is considered key management personnel.

	Short term Benefits	Total
2013		
Total compensation	105,094	105,094
2012		
Total compensation	102,023	102,023

Murray & Mallee Local Government Association Incorporated

Notes to the Financial Statements

For the Year Ended 30 June 2013

15 Capital Management

The Committee controls the capital of the entity to ensure that adequate cash flows are generated to fund its programs and that returns from investments are maximised within tolerable risk parameters. The Committee ensures that the overall risk management strategy is in line with this objective.

The committee operates under policies approved by the board. Risk management policies are approved and reviewed by the board on a regular basis. These include credit risk policies and future cash flow requirements.

The entity's capital consists of financial liabilities, supported by financial assets.

There have been no changes to the strategy adopted by the Committee to control the capital of the entity since the previous year.

16 Association Details

The registered office of the association is;

Murray & Mallee Local Government Association Inc
65 Underwood Avenue
Goolwa Beach SA 5214

The principal place of business is:

Murray & Mallee Local Government Association Inc
65 Underwood Avenue
Goolwa Beach SA 5214

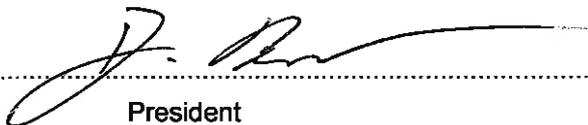
Murray & Mallee Local Government Association Incorporated

Statement by the Committee

In accordance with a resolution of the Committee, the Committee declares that In the opinion of the committee, the financial report and notes as set out on pages 1 to 21:

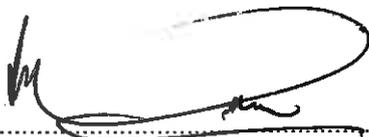
1. Present fairly the financial position of Murray & Mallee Local Government Association Incorporated as at 30 June 2013 and its performance for the year ended on that date in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that Murray & Mallee Local Government Association Incorporated will be able to pay its debts as and when they become due and payable.

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



.....

President



.....

CEO

Dated this *2nd* day of *August* 2013

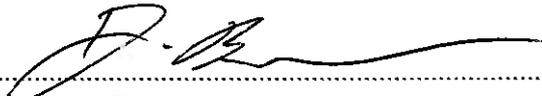
Murray & Mallee Local Government Association Incorporated

Statement by the Committee

In accordance with a resolution of the Committee, the Committee declares that In the opinion of the committee, the financial report and notes as set out on pages 1 to 21:

1. Present fairly the financial position of Murray & Mallee Local Government Association Incorporated as at 30 June 2013 and its performance for the year ended on that date in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that Murray & Mallee Local Government Association Incorporated will be able to pay its debts as and when they become due and payable.

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



.....

President



.....

CEO

Dated this 2nd day of August 2013

Murray & Mallee Local Government Association Incorporated

Independent Auditor's Report to the members of Murray & Mallee Local Government Association Incorporated

Report on the Financial Report

We have audited the accompanying financial report of Murray & Mallee Local Government Association Incorporated, which comprises the statement of financial position as at 30 June 2013, and the statement of profit and loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by the members of the committee.

Committee Responsibility for the Financial Report

The committee of the association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the *Associations Incorporation Act (SA) 1985* and for such internal control as the committee determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of Australian Professional Ethical Pronouncements.

Opinion

In our opinion the financial report of Murray & Mallee Local Government Association Incorporated is in accordance with the requirements of the *Associations Incorporation Act (SA) 1985*, including:

- (a) presenting fairly, in all material respects the association's financial position as at 30 June 2013 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards as disclosed in Note 1.



Crowe Horwath Murray Darling



Nick Walker
Partner

2 August 2013
Mildura

**PRESIDENT'S CERTIFICATE OF COMPLIANCE –
AUDITOR INDEPENDENCE.**

I, David Burgess, the person for the time being occupying the position of President of the Murray and Mallee Local Government Association subsidiary do hereby certify (for the purposes of Regulation 16A (2) of the Local Government (Financial Management) Regulations 1999) that the auditor, WHK Thomsons, of the subsidiary has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999.



5th July, 2013.

(Signed)

(Dated)

**CHIEF EXECUTIVE OFFICERS CERTIFICATE OF COMPLIANCE-
AUDITOR INDEPENDENCE**

I, David Beaton, the person for the time being occupying the position of chief executive of the Beech Balmuccia Council, being a constituent council of the Murray and Mallee Local Government Association subsidiary do hereby certify (for the purposes of Regulation Division 3 – 22 clause (3) (b) of the Local Government (Financial Management) Regulations 2011) that the Auditor, WHK Thomsons, of the subsidiary has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.

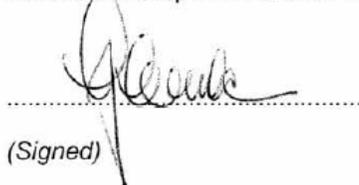


(Signed)

5/7/13
(Dated)

**CHIEF EXECUTIVE OFFICERS CERTIFICATE OF COMPLIANCE –
AUDITOR INDEPENDENCE.**

I, John Henry Coombe, the person for the time being occupying the position of acting chief executive officer of the Coorong District Council, being a constituent council of the Murray and Mallee Local Government Association subsidiary do hereby certify (for the purposes of Regulation 16A (2) of the Local Government (Financial Management) Regulations 1999) that the auditor, WHK Thomsons, of the subsidiary has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999.

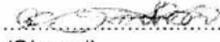


(Signed)

28-2013
(Dated)

**CHIEF EXECUTIVE OFFICERS CERTIFICATE OF COMPLIANCE-
AUDITOR INDEPENDENCE**

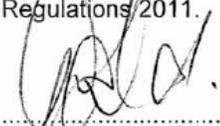
I, Peter Southon, the person for the time being occupying the position of chief executive of the Dr. Kalyanda East Murray Council, being a constituent council of the Murray and Mallee Local Government Association subsidiary do hereby certify (for the purposes of Regulation Division 3 – 22 clause (3) (b) of the Local Government (Financial Management) Regulations 2011) that the Auditor, WHK Thomsons, of the subsidiary has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.


.....
(Signed)

5.7.2013
.....
(Dated)

**CHIEF EXECUTIVE OFFICERS CERTIFICATE OF COMPLIANCE-
AUDITOR INDEPENDENCE**

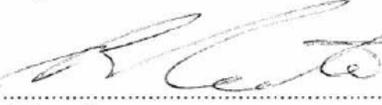
I, Pete Ackland, the person for the time being occupying the position of chief executive of the Linton Makana Council, being a constituent council of the Murray and Mallee Local Government Association subsidiary do hereby certify (for the purposes of Regulation Division 3 – 22 clause (3) (b) of the Local Government (Financial Management) Regulations 2011) that the Auditor, WHK Thomsons, of the subsidiary has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.


.....
(Signed)

2 August 2013
.....
(Dated)

**CHIEF EXECUTIVE OFFICERS CERTIFICATE OF COMPLIANCE-
AUDITOR INDEPENDENCE**

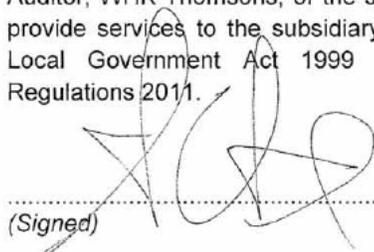
I, Russell John Fente, the person for the time being occupying the position of chief executive of the Mid Murray Council Council, being a constituent council of the Murray and Mallee Local Government Association subsidiary do hereby certify (for the purposes of Regulation Division 3 – 22 clause (3) (b) of the Local Government (Financial Management) Regulations 2011) that the Auditor, WHK Thomsons, of the subsidiary has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.


.....
(Signed)

2nd August 2013
.....
(Dated)

**CHIEF EXECUTIVE OFFICERS CERTIFICATE OF COMPLIANCE-
AUDITOR INDEPENDENCE**

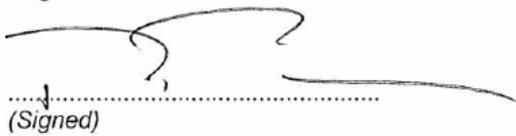
I, Tony Siviour....., the person for the time being occupying the position of chief executive of the Kenmark Parkina..... Council, being a constituent council of the Murray and Mallee Local Government Association subsidiary do hereby certify (for the purposes of Regulation Division 3 – 22 clause (3) (b) of the Local Government (Financial Management) Regulations 2011) that the Auditor, WHK Thomsons, of the subsidiary has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.


.....
(Signed)

30/7/13.....
(Dated)

**CHIEF EXECUTIVE OFFICERS CERTIFICATE OF COMPLIANCE-
AUDITOR INDEPENDENCE**

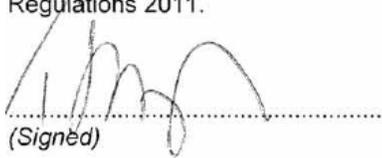
I, Peter Andrew Baud....., the person for the time being occupying the position of chief executive of the Peterborough..... Council, being a constituent council of the Murray and Mallee Local Government Association subsidiary do hereby certify (for the purposes of Regulation Division 3 – 22 clause (3) (b) of the Local Government (Financial Management) Regulations 2011) that the Auditor, WHK Thomsons, of the subsidiary has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.


.....
(Signed)

5/7/2013.....
(Dated)

**CHIEF EXECUTIVE OFFICERS CERTIFICATE OF COMPLIANCE-
AUDITOR INDEPENDENCE**

I, Anthony John Renshaw....., the person for the time being occupying the position of chief executive of the Southern Mallee District..... Council, being a constituent council of the Murray and Mallee Local Government Association subsidiary do hereby certify (for the purposes of Regulation Division 3 – 22 clause (3) (b) of the Local Government (Financial Management) Regulations 2011) that the Auditor, WHK Thomsons, of the subsidiary has not been engaged by the subsidiary to provide services to the subsidiary outside the scope of the audit functions under the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.


.....
(Signed)

5.7.13.....
(Dated)



Membership

City of Port Augusta
City of Mount Gambier
City of Port Lincoln
City of Whyalla
Port Pirie Regional Council
Rural City of Murray Bridge

Executive Officer

Mr. Ian McSparran
PO Box 3106
PORT AUGUSTA WEST SA 5700
Mobile: 0419 810 644
Email: myallone@bigpond.com

Annual Reports

2012/2013

Chairperson's Report
Executive Officer's Report
Auditor's Report
Financial Statements

31st August, 2013

Executive Officer's Report

During the 2012/2013 Financial Year, the Provincial Cities Association met on three (3) occasions:

- Meeting #52 - 24th October, 2012 at the Haven Comfort Inn, Glenelg
- Meeting #53 - 20th February, 2013 at the Haven Comfort Inn, Glenelg
- Meeting #54 - 5th June, 2013 at the Haven Comfort Inn, Glenelg

The Meetings held on the 20th February 2013 and 5th June 2013, were rescheduled from Port Augusta to accommodate meetings with Mr Jim Hallion, Chief Executive, Department of Premier and Cabinet (20th February) and the Hon Tom Koutsantonis, Minister for Transport & Infrastructure, Minister for Mineral Resources and Energy, Minister for Housing and Urban Development (5th June 2013).

Unfortunately Minister Koutsantonis cancelled his meeting at the very last minute due to State Budget Meetings, but met with Association representatives at a rescheduled meeting on the 27th August 2013.

The meeting with Mr Hallion resulted in the Provincial Cities Association being invited to be a participant in a State Government Working Party involving the Department of Planning, Transport and Infrastructure, Office of State/Local Government Relations and the Local Government Association of South Australia, with the specific aims of: -

- Cutting costs associated with Development Plan Amendments to "charge the economic engine for Regional South Australia"
- Providing input and feedback directly to the Planning Review Committee being chaired by Mr Brian Hayes QC

The Association resolved to nominate the City Manager of the City of Port Augusta, Mr Greg Perkin and Chief Executive Office of the Rural City of Murray Bridge, Mr Peter Bond as the representative and alternate representative respectively, to the Working Party.

The Association also successfully nominated the Chief Executive Officer of the City of Whyalla, Mr Peter Peppin, to be the representative for regional and rural Local Government Authorities on the State Government's "Transport, Infrastructure and Planning Strategy Review," which is expected to be released for public comment in the very near future.

The preceding appointments are seen as very good examples of some of the changing attitude of the Government to the role of the Provincial Cities Association and its constituent members and their importance to the future wellbeing of South Australia.

However, during the last six months, considerable time has been spent on dealing with issues associated with the provision of comments on the State Government's "Draft Regional Strategy" released in December 2012. Various meetings have been attended, with the almost unanimous view being expressed that the "Draft Regional Strategy" was "not conducive to providing a road map" which would benefit Regional Development in both the short and long term, due to the lack of appreciation of the importance of the grass roots input and drive of the regions. The results of the review of the strategy are awaited with great interest.

The Association's Financial position as at the 30th June 2013, met the overall Budget predictions and enabled the Association to reduce its Annual Subscription levels for the 2013/2014 Financial Year, at a time when financial prudence is considered an imperative across all levels of Government.

A copy of the Audited Accounts for 2012/2013 is attached.

In closing my Report, I must acknowledge the passing of Mayor Joy Baluch on the 14th May 2013. Joy's commitment to the Provincial Cities Association and its ideals was without question, as was her support for all those living and working in the regions. She will be sadly missed as a fighter for us all.

Vale Joy.

Ian McSporrán
Executive Officer
31st August 2013

Chairperson's Report

As the Chairperson of the Provincial Cities Association of South Australia, I submit my Report on activities of the Association for 2012/2013.

In doing so, I must place on record my feelings of sadness at the passing of the former Chairperson Mayor Joy Baluch on the 14th May 2013.

The public expression of sympathy, from not only the community of Port Augusta but from Local Government across the State, Federal and State Politicians and many others who had come to know her over the years was clearly on display at Joy's Memorial Services in Port Augusta and Adelaide.

As a fighter for the regions and rural residents, Joy left no one in doubt of her frustration at the lack of progress by Governments in addressing, not only the needs of her community of Port Augusta, but all regional and rural South Australia.

This commitment was very well eulogised by Hon Simon Crean at Port Augusta, but unfortunately like the endeavours of Joy, those of Simon Crean generally fell on deaf ears, once he lost his position as Minister for Regional Development in the Commonwealth Government. As the Mayor of an Upper Spencer Gulf and Provincial City, who was able to work very closely with Joy and Minister Crean, particularly in the past year, "the joint losses" will be extremely difficult to replace as we move into the future.

In preparing this Report, we are well into the final stages of the Federal Election campaign. The indications are that we will have a change of Government with differing policies and commitments across our nation. If this is the case we must ensure that the degree of support which we have endeavoured to provide to each other over the years, is maintained and strengthened so that we are not divided and conquered in ensuring that our communities are not forgotten in preference to our Eastern State colleagues.

Similarly as we face the last six months or so before the next State election, we must ensure that all State Parliamentarians (current and prospective), become well aware of our respective wishes and needs for our communities. Whilst the majority of the Members of Parliament will be metropolitan based, we must ensure that they are very well aware that the riches required to meet the State's demands are going to be found in the mining, agriculture, fishing/aquaculture, wine, food growing and other industries located in the regions, not within Adelaide. Again "a united we stand, divided we fall" approach will be necessary to ensure we succeed in our endeavours.

In her report last year, Mayor Joy Baluch commented on the advice that the City of Port Lincoln was considering leaving the Association and expressed the wish that the Council would reconsider its position. Joy's wish has been granted, and I am very pleased to note the Council's decision to continue as a vital and essential member of the Provincial Cities Association of South Australia.

I look forward to the continuing evolution and development of the Provincial Cities Association and its constituent members, and to working with you all as we face the ever changing challenges.

Jim Pollock
Chairperson
31st August, 2013

PROVINCIAL CITIES ASSOCIATION OF SOUTH AUSTRALIA

STATEMENT OF FINANCIAL POSITION
As at 30th June 2013

	Note	2013 \$	2012 \$
CURRENT ASSETS			
Cash and Cash Equivalents	6	22,569	40,204
Receivables	7	305	71
TOTAL CURRENT ASSETS		<u>22,874</u>	<u>40,275</u>
CURRENT LIABILITIES		0	0
TOTAL CURRENT LIABILITIES		0	0
NET CURRENT ASSETS		<u>22,874</u>	<u>40,275</u>
NON CURRENT ASSETS		0	0
TOTAL NON-CURRENT ASSETS		0	0
NON-CURRENT LIABILITIES		0	0
TOTAL NON-CURRENT LIABILITIES		0	0
NET ASSETS		<u>22,874</u>	<u>40,275</u>
EQUITY			
Accumulated Surplus		<u>22,874</u>	<u>40,275</u>
TOTAL EQUITY		<u>22,874</u>	<u>40,275</u>

FIN0022

PROVINCIAL CITIES ASSOCIATION OF SOUTH AUSTRALIA

OPERATING STATEMENT

For the year ended 30th June 2013

	Note	2013 \$	2012 \$
OPERATING REVENUE			
Contributions	2	63,000	93,000
Trade & Other Receivables	3		800
Bank Interest		531	903
TOTAL OPERATING REVENUE		<u>63,531</u>	<u>94,703</u>
OPERATING EXPENSES			
Contractual Services	4	49,950	44,681
Other	5	30,982	26,170
TOTAL OPERATING SERVICES		<u>80,932</u>	<u>70,851</u>
NET SURPLUS/(DEFICIT) RESULTING FROM OPERATIONS		(17,401)	23,852

FIN0022



PROVINCIAL CITIES ASSOCIATION OF SOUTH AUSTRALIA

**STATEMENTS OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30th JUNE 2013**

	2013	2012
	\$	\$
ACCUMULATED SURPLUS		
Balance at end of previous reporting period	40,275	16,423
Net surplus/(deficit) for year	(17,401)	23,852
BALANCE AT END OF PERIOD	<u>22,874</u>	<u>40,275</u>

FIN 0022


**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2013**

Note 1. Statement of 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 equivalents to International Financial Reporting Standards.

This general purpose financial report has been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS) as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Interpretations (UIGs) and relevant South Australian legislation.

The financial report was authorised for issue by certificate under clause 11 of the *Local Government (Financial Management) Regulations 1999*.

1.2 Historic Cost Convention.

Except where 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 AIFRS requires the use of certain critical accounting estimates, and requires management to exercise its judgement in applying the Subsidiary's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this note.

1.4 Rounding.

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

2. The Local Government Reporting Entity

The Provincial Cities Association of SA Regional Subsidiary is incorporated under the SA Local Government Act 1999 and has its principal place of business at a Lot 7, Section 147, Eyre Highway, Port Augusta West. In the process of reporting on the Subsidiary as a single unit, all transactions and balances between activity areas have been eliminated.


FIM0022

3. Income Recognition.

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Subsidiary obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of the Subsidiary's operations for the current reporting period.

4. Cash, Cash Equivalents and other Financial Instruments.

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

5. 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 taxes activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.

6. Comparative Information.

Comparative information has been reclassified to be consistent with the current year disclosure of equivalent information in accordance with AIFRS.

PROVINCIAL CITIES ASSOCIATION OF SOUTH AUSTRALIA

Note 2	2013	2012
Contributions		\$
City of Mount Gambier	10,500	15,500
Rural City of Murray Bridge	10,500	15,500
City of Port Augusta	10,500	15,500
City of Port Lincoln	10,500	15,500
Port Pirie Regional Council	10,500	15,500
City of Whyalla	10,500	15,500
	<u>63,000</u>	<u>93,000</u>
Note 3		
Dinner Levies		
Paid	<u>0</u>	<u>800</u>
	<u>0</u>	<u>800</u>
Note 4		
Contractual Services		
Executive Officer Contract	49,050	43,781
Audit Fees	<u>900</u>	<u>900</u>
	<u>49,950</u>	<u>44,681</u>
Note 5		
Other Expenses		
Travelling Expenses – Executive Officer	9,281	9,083
Postage and Stationery	404	261
Telephone/Internet	770	714
Administration & IT Services – City of Port Augusta	5,000	4,500
Bank Fees	60	55
Membership – Corporate	1,690	1,940
Insurance	6,192	5,931
Meeting Expenses – Members (Note 8)	<u>7,585</u>	<u>3,686</u>
	<u>30,982</u>	<u>26,170</u>
Note 6		
Cash and Cash Equivalents		
Balance at Bank SA	12,038	30,204
Investment Account (028 4036384660)	<u>10,531</u>	<u>10,000</u>
	<u>22,569</u>	<u>40,204</u>

~~FIN0022~~

Note 7

Trade & Other Receivables

GST (nett)	305	71
	<u>305</u>	<u>71</u>

Note 8

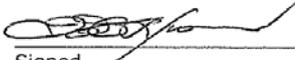
Meeting Expenses – Members

Association Meetings	2,709
Regional Capitals Australia	2,782
LGA Overseas Study Tour	1,364
Native Title	480
In Memoriam – Mayor Baluch	250
	<u>7,585</u>

FIN0022


CHIEF EXECUTIVE OFFICER'S STATEMENT

I, IAN MCSPORRAN the EXECUTIVE OFFICER of PROVINCIAL CITIES ASSOCIATION OF SOUTH AUSTRALIA do hereby state that the Statement of Financial Position of the PROVINCIAL CITIES ASSOCIATION OF SOUTH AUSTRALIA as at 30 JUNE 2013 and the operating Statement and Statement of Changes in Community Wealth, together with the supporting notes for the year ended on that date are to the best of my knowledge presented in accordance with the *Local Government Act 1999*, and the *Local Government Accounting Regulations* made under that Act.


Signed _____

5th August 2013
Dated _____

ADOPTION STATEMENT

Laid before me the PROVINCIAL CITIES ASSOCIATION OF SOUTH AUSTRALIA REGIONAL SUBSIDIARY

And adopted on _____ 2013

Executive Officer

Chairperson


FINO052



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PROVINCIAL CITIES ASSOCIATION OF SOUTH AUSTRALIA

We have audited the accompanying Financial Report of the Provincial Cities Association of South Australia which comprises the statement of financial position as at 30 June 2013 and the operating statement and statement of changes in equity for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the Chief Executive Officer's declaration.

THE CHIEF EXECUTIVE OFFICER'S RESPONSIBILITY FOR THE FINANCIAL REPORT

The Chief Executive Officer is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on the financial report based on my audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial report.

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

AUDITOR'S INDEPENDENCE DECLARATION

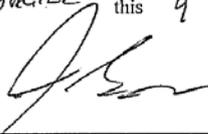
In conducting our audit we have complied with the independence requirements of the *Local Government Act 1999*, the *Local Government (Financial Management) Regulations 2011* and the Australian professional accounting bodies.

AUDIT OPINION

In our opinion the financial report of the Provincial Cities Association of South Australia is properly drawn up:

- a) To give a true and fair view of:
 - i) the Subsidiary's state of affairs as at 30 June 2013 and changes in equity resulting from operations and cashflows for the year ended on that date.
 - ii) the other matters required by the Local Government Act 1999 to be dealt with in the financial statements.
- b) According to the Local Government Act 1999, together with the Local Government Act 1999 (Financial Management) Regulations 2011 made under that Act; and
- c) According to Australian Accounting Standards and mandatory professional reporting requirements.

Signed at Macleod this 9th day of August 2013



JOHN DEWEN
JOHN DEWEN & ASSOCIATES
CHARTERED ACCOUNTANT

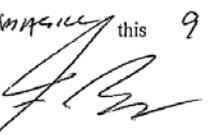
AUDITOR'S INDEPENDENCE DECLARATION

Auditor's Independence Declaration Under Section 16A of the Local Government (Financial Management) Regulations 1999 to The Members of the Provincial Cities Association of South Australia.

I confirm that, for the audit of the financial statements of the Provincial Cities Association of South Australia for the year ended 30 June 2013 I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 16A (4) *Local Government (Financial Management) Regulations 2011*.

Signed at Macleod this 9th day of August 2013



JOHN DEWEN
JOHN DEWEN & ASSOCIATES
CHARTERED ACCOUNTANT